



ANNUAL REPORT

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COUNCIL 2014

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MISSION STATEMENT

The IRISH DENTAL UNION exists to represent the honour and integrity of the profession. It represents dentists in all dealings and negotiations with government and other relevant bodies, and seeks to maintain just and reasonable terms of employment and proper remuneration for dentists.

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State schemes

Pre-Budget 2015 lobbying

Prior to the Budget for 2015, we made contact with all TDs and senators, seeking a significant investment in funds for patients eligible for care under the DTSS (medical card scheme) or the DTBS (PRSI dental scheme). We advised the politicians as follows:

As you are aware, there have been very stringent cuts by the State in support to patients' dental care and treatment in recent years.

The Dental Treatment Benefit Scheme (DTBS), or the PRSI dental scheme, was introduced in the 1950s to enable workers on lower incomes to access basic dental care. Unfortunately, the bulk of treatments were suspended in 2010 denying workers, their spouses and many retired workers those benefits they had earned.

Likewise, the Dental Treatment Services Scheme (DTSS) gave Medical Card holders a similar opportunity, allowing them to access routine dental care, locally and without delay. Again, cuts in 2010 have severely affected their ability to have healthy mouths, leading to more treatment for pain relief, more gum disease and more extractions.

A focus on prevention and early treatment of problems has always been key to maintaining good oral health. It is vital that we can once again deal properly with tooth decay and gum disease. Seeing the very serious consequences arising from the cuts to both schemes, the Irish Dental Association continues to call for the restoration of the treatments available under both schemes.

As the final touches are applied to Budget 2015, we ask for your support in restoring the scale and polish treatment, denied to patients for five years, as an important first step, which would make a big difference to the country's oral health.

The scale and polish treatment is an essential element in preventing gum disease. In addition, it leads to more regular attendance at the dentist. It also allows dentists to engage with their patients and to give them specific personal advice about their oral health and habits.

DTSS (Medical Card Dental Scheme)

Approximately 350,000 people will be seen in 2014 on this scheme. In 2009, the last year this treatment was available, the total cost of spend on scale and polish was €8m. Comparing the numbers of people seen that year, a similar demand would cost approximately €9m in 2015.

DTBS (PRSI Dental Scheme)

Approximately 320,000 people will avail of their entitlement to an annual dental examination in 2014 on the DTBS. Analysis of figures from the years prior to 2010 suggest that reinstating the twice yearly scale and polish would cost in the region of €10 to €15m.

Restoring the scale and polish would be a very beneficial and a very tangible benefit for a very large number of people across the country.

Regrettably, Budget 2015 made no provision for extra spending on the DTBS while no extra funding above the new €70m ceiling introduced for 2014 was made available for 2015.

DTSS

Report on Activity and Expenditure for 2014

Total spend on the DTSS in 2014 amounted to €70m in line with the agreed increase in the budget for the scheme from the previous ceiling of €63m. Of 1.36m persons eligible for care and treatment, 436,000 patients presented in 2014, representing a slightly higher take-up rate in 2014 than in previous years.

A total of 1,637 contracts were in existence in December 2014, according to the HSE. It is not known how many dentists held those contracts.

Of the €70m spent in 2014, the vast majority were accounted for by above the line treatments (€50.5m) while the provision of dentures (€17.4m) accounted for the majority of the below the line items, which totalled just under €20m.

'Probity reports'

We learned in mid 2014 that a small number of dentists had been notified by the HSE of its intention to suspend their DTSS contracts following submission to the HSE chief executive of 'probity reports' carried out by HSE dental personnel. At least two dentists have also received termination notices.

The Irish Dental Union wrote to HSE Chief Executive Mr Tony O'Brien to advise him that these inspections did not appear to have been carried out in accordance with the agreed terms of the DTSS contracts to which the dentists are signatory. The DTSS contract expressly provides for Examining Dentists to review treatments provided in accordance with procedures and principles agreed between the IDA and the HSE in 2006 and to be undertaken by dentists appointed as Examining Dentists following open competition and in receipt of training provided jointly by the HSE and the IDA in 2006. A feature of their appointment was that the competition to appoint Examining Dentists was confined to contractors with experience of the DTSS scheme.

We insisted to Mr O'Brien that all of these invalid notices of termination/suspension must be withdrawn as a matter of priority and the contracts should be restored in full to the dentists concerned.

As we have repeatedly stated in meetings and in correspondence to the HSE over the years, we remain fully supportive of the operation of agreed probity systems founded on established and agreed principles, which afford natural justice to the dentists concerned.



€70_M
TOTAL SPEND ON
THE DTSS IN 2014

**DTSS
2014**

436,000
PATIENTS
PRESENTED IN 2014

€8_M
TOTAL COST
OF SPEND ON
SCALE AND POLISH

**THE ASSOCIATION
CONTINUES TO LOBBY
ON DTSS ISSUES**

We have advised Mr O'Brien that we are available to meet to discuss how we can ensure that an agreed probity system can operate in the expectation that the HSE will have reversed the moves to suspend/terminate contracts.

Dentists who become aware that their patients have been invited to meet with HSE dental personnel for an examination, should immediately notify us and their defence organisation for further advice.

Likewise, dentists should immediately contact both the IDU and their defence organisation if they receive correspondence suggesting that their practice is under investigation, or where there is any suggestion that they face suspension or termination of their DTSS contract. It is particularly important that dentists only respond to any such correspondence with the benefit of professional legal advice, and we can assist with suggesting the names of solicitors' firms we are happy to recommend for your consideration.

It is also important that dentists immediately notify their defence organisation so that they are in a position to consider a request for assistance at the earliest possible stage. The main defence bodies will review the circumstances of each case separately and explain the level of assistance and representation they can offer. Likewise, the IDU will assist a dentist's legal team where requested, in particular with advice on the extent to which any HSE actions are compliant with the terms of the agreed DTSS contract.

HSE agrees to cease publication of dentists' payments

The Union received correspondence in mid-2014 from the Office of the Data Protection Commissioner confirming that all details relating to payments made by the HSE to dentists had been removed from the Primary Care Reimbursement Service (PCRS) website.

In 2013 we raised a query with the Office of the Data Protection Commissioner in relation to the publication of details of payments to dentists by the PCRS. When contacted by the Data Protection Commissioner and asked to explain the legal basis mandating the publication of such data, the HSE responded and stated that they did not have a specific legal basis for publishing the data but rather, they were doing so for transparency in expending public funds and in response to a number of requests received under the Freedom of Information legislation. The HSE also sought to rely on sections 2A(1)(c)(ii), (iii) and (iv) of the Data Protection Acts to justify the publication of the information.

The Data Protection Commissioner, in its response to the HSE, asserted that as there was no statutory basis for the publication of the data, then such processing could not be in compliance with the Data Protection Acts. The Commissioner acknowledged and accepted the need for transparency on the part of the HSE, but contended that such transparency should not be at the expense of an individual's right to privacy.

As a result, we received written confirmation from the HSE that all details in relation to payments made to dentists have been removed from their website.

Promoting greater dental attendance and profitable practices

Advertising campaign

The Association's first ever radio advertising campaign was launched in January 2014.

The aim of the campaign was to educate the public on the importance of regular dental visits as part of maintaining their overall health.

The thirty-second advertisement was prepared by award-winning agency Cawley Nea and was broadcast over three weeks on Today FM and the following 21 independent radio stations: FM 104, Q102, 96FM, Galway Bay FM, Limerick Live, LMFM, Beat 102-103, Clare FM, East Coast FM, KFM, KCLR, Highland Radio, Midlands 103, Ocean FM, Radio Kerry, MWR, Shannon Sound/Northern Sound, South East, Tipp FM and WLR.

The advertisement encouraged listeners to make an appointment to visit their dentist and encouraged them to use the Find a Dentist facility on the IDA website – www.dentist.ie.

The Find a Dentist section on the IDA website is the main source of information for members for the public who are looking to find a dentist in their area. As a membership benefit, members can include their details, but you must give permission for this information to be published either on your IDA application form on application or via email.

Dental fees

The Sunday Business Post compared prices for dental fees in the Republic with those in Northern Ireland. The Association was concerned about some of the comparisons and made its own enquiries in regard to the prices charged for different types of crowns on both sides of the border.

Chief Executive Fintan Hourihan responded in writing to the paper to state: "I must disagree strongly with most if not all of the conclusions and inferences drawn from the 'survey' of dental fees published in the most recent edition of the Sunday Business Post (April 27th edition)."

All the Northern practices featured are based in smaller towns. It is misleading and unfair to contrast these with city centre practices in Dublin and Cork where running costs are greatest. A quick review online of fees in southern towns reveals prices at very similar levels for treatments across the border.

The most common treatment for patients is an oral examination and cleaning of the teeth. These are also the most important treatments in ensuring long term oral health. This is not mentioned at all. For these treatments the difference in fees north and south is often very slight.

Tooth whitening and fitting sports mouth guards are just two of the

treatments that online searches indicate to be cheaper south of the border. Again, these were not mentioned.

Many readers recognise quality in choosing to buy newspapers published in the Republic of Ireland, which can be almost three times more expensive than alternative titles. Our experience is that patients ultimately choose a dentist based on the quality care they offer, the friendly and expert advice they offer, and the convenience and peace of mind offered by local dentists in their community. It is reassuring to report that 95% of Irish adults say they trust the care provided by Irish dentists, according to research among 750 adults carried out last year by Behaviour and Attitudes.

Recent independent research of the adult population (September 2013) shows that currently adults have been with the same dentist for 11.5 years on average.

Despite the advent of greater advertising, websites and social media, most patients choose a dentist on the basis of a personal recommendation. The biggest savings in dental costs are always achieved by simple measures at home and by regular, preventive dental visits".

TOOTH WHITENING AND FITTING SPORTS MOUTH GUARDS ARE JUST TWO OF THE TREATMENTS THAT ONLINE SEARCHES INDICATE TO BE CHEAPER SOUTH OF THE BORDER.

Mr Hourihan further commented says: "Clearly, there is scope for confusion and as a result it can be very difficult to compare like with like. When there is an actual like for like comparison, the fees charged south of the border are actually just as competitive. Thus the original report caused upset to dentists in the Republic and this has been communicated to the Sunday Business Post".

Representation and public affairs

The Department of Health commenced a series of meetings in 2014 with the major stakeholders before the heads of a new Dental Bill are prepared. We had already lodged a comprehensive submission on this issue. At our meeting, the nine-strong Association delegation emphasised its support for stronger safeguards for patients and the licensing of dental practices. Our delegation also emphasised that the inspection of dental practices should be carried out by the Dental Council. We believe that the Dental Council should be composed of an equal number of dentists and non-dentists, while there should be a majority of dentists on fitness to practise committees. Dentists should not be identified at fitness to practise hearings until, and unless, they are found to have committed sanctionable offences.

The notion of direct access for hygienists and therapists was discussed at great length. While dentists support expanding the scope of practice for hygienists, concern remains that there must be recognition of the fact that only qualified dentists are trained to provide the complete range of dental care and treatments. The role of dentists, and their primary role in undertaking full dental examinations and prescribing x-rays, needs to be properly understood and protected in the interests of patients and of promoting better oral health. The distinction between direct access within the dental practice and independent practice was strongly emphasised. Direct access within the practice alongside the dentist could only be supported where there are clear obligations to ensure that patients are regularly examined by dentists.

Extending the divisions of the specialist register to accommodate specialties recognised in common law jurisdictions such as the US, Canada, the UK, Australia and New Zealand was also called for. This should not undermine the entitlement of general dental practitioners to provide aspects of care that are provided by specialists, assuming that they possess the necessary skills, expertise and experience.

In addition, we called for a repeal of the existing ban on incorporation of practices. Our delegation also called for an appropriate definition of dentistry to be included in the new legislation, given the dangers faced by non-qualified persons offering to take impressions, and to provide tooth whitening and other treatments that are more appropriately provided by dentists. The dangers associated with clinics that arrange examinations in hotels and other non-clinical settings before arranging treatment (or, very often, over-treatment) overseas, was also mentioned.

In a similar vein, we called for strong safeguards to be introduced to regulate advertising. Mandatory CPD regulated by the Dental Council was also strongly endorsed. A copy of our submission on the new dental legislation is available on request to IDA House.

Infection control standards

We lodged an extensive submission with the Dental Council on proposed new infection control standards in early 2014.

With regard to washer-disinfectant units, our submission suggested alternative levels of acceptable standards, which do not assume universal use of washer-disinfectors. The submission also took issue with the recommendation for a dedicated decontamination room and suggests that, as there is no compelling reason for such a recommendation, this should be set aside.

We suggested that any recommendations with regard to blood-borne diseases should await the publication of revised Department of Health guidance, while also taking account of revised guidance from the General Dental Council with regard to HIV positive dentists. Our members are supportive of and committed to promoting the highest standards of infection prevention and control.

We support guidelines that are appropriate, clear, concise, enforceable, practical, financially viable and evidence based. Our submission expressed serious concern at the absence of any compelling evidence to demonstrate any level of risk necessitating such radical changes, or evidence that supported the thrust of the changes being proposed. It was the belief of members that the only sure result of implementing the changes proposed would be to further jeopardise the viability of dental practices, to force ensuing costs to be passed on to patients, and to seriously diminish the oral health of the nation as attendance dwindles.

We therefore called on the Dental Council to set aside the draft as published and to engage in a proper and meaningful fashion with all stakeholders to review policy in a manner that can be justified according to risk and viability, and with the aim of ultimately enhancing the oral health of the nation, guided by appropriate quality and patient safety standards.

Given the potential impact of what is being proposed, there remains an onus on the Dental Council to produce evidence to support changes in existing policy rather than on stakeholders to show evidence to refute propositions unsupported by evidence. There is a profound responsibility on policy makers, including the Dental Council, to be fully cognisant of the impact on patient attendance and oral health caused by an increasing regulatory burden, the consequent onus on dental practices to pass on the costs of such extra operating requirements to patients, and the inevitable impact on dental attendance and oral health.

The Association suggested that a full patient impact assessment (PIA) should be undertaken by the Dental Council before proceeding further. This should set any perceived risks (i.e., evidence-based risks) against the consequences of extra regulatory burden on attendance and oral health gain.

A copy of our submission is available to view on the IDA website.

Collective negotiations

Right to collective bargaining secured

We finally saw an important development in 2014 in relation to the long-running dispute over the right of trade unions, including the Irish Medical Organisation (IMO), Irish Pharmacy Union (IPU) and ourselves, to engage in collective bargaining on behalf of self-employed members.

The Competition Authority has over many years denied the right of unions to engage in traditional collective bargaining with the state due to concerns relating to competition law.

The Competition Authority and the IMO settled a High Court case where the IMO sought to establish its right to engage in collective bargaining on behalf of its general practitioner members. Separately, the Department of Health and the IMO have concluded a framework agreement on collective bargaining based on the principles of the agreement filed with the High Court.

We expect that the agreement lodged with the High Court will have significant implications for the IDU, as you will be aware that heretofore the HSE/Competition Authority have consistently said we are not entitled to represent our members in negotiations on contracts such as the DTSS.

As a trade union with self-employed members, there now appears to be no reason for this obstacle remaining as regards our right to collective bargaining on behalf of members holding DTSS and DTBS contracts.

Under the May 2014 settlement, the IMO will be entitled to improved engagement with the Department of Health and/or the Health Service Executive on publicly funded contracts. The IMO will be entitled to represent its members in negotiations, to advocate in regard to the scope, content and resources to be provided in regard to GP contracts, to collect information to represent its members to a third party, which will address fees, and to express its views to members on any proposals. This will be subject to the understanding that there cannot be collective but rather individual decision making on any proposals and there can be no collective withdrawal of services by contractors.

IDU discusses public service reforms with HSE

A meeting took place between the Irish Dental Union, IMPACT and the HSE on June 17, 2014, in the Department of Health, Hawkins House.

The IDU delegation comprised Dr Frances O'Callaghan, Dr Iseult Bouarroudj, Dr Joe Green, Dr Pdraig Halvey and myself, Mr Fintan Hourihan. Also present were Dr Dymna Kavanagh, Dr Mary Ormsby, Mr John Delamere and Mr Graham Finlay representing the HSE, and Mr Robbie Ryan, Dr John Lee, Dr Joe O'Connor, Dr Michael Mulcahy and Dr Antonia Hewson representing IMPACT. In the meeting, we set out our position with respect to various outstanding matters relating to the reforms of the HSE Public Dental Service as follows:

1. The IDU sought full implementation of the agreed complement of 17 ISA principal positions in addition to five positions in the National Oral Health Office and four full-time positions in the Dental Inspectorate.
2. The IDU asked, as a matter of urgency, to receive long overdue job descriptions for Senior Dental Surgeons and Senior Dental Surgeon Admin posts, along with the minutes of the working group established to review structures at sub PDS level.
3. In regard to reporting relationships, the IDU sought a formal declaration that Principal Dental Surgeons will report to ISA managers until and unless agreement is reached between the parties on any alternative.
Both Unions stated that they felt it would be appropriate for the Service to be treated as a discrete national service similar to the environmental health and ambulance services, and that further discussion is required in this respect. Both the IDU and IMPACT stated that they opposed linking the regional management structures for the National Oral Health Service to the regional administrative structures.
4. In regard to staffing, the IDU asked the HSE to make proposals to significantly increase the number of dental surgeons, nurses and hygienists as is recommended by the PA Consulting Report, and in recognition of the 20% net reduction of dental positions over the last number of years.
5. In regard to the regularisation process, the IDU raised concerns at the number of inequities which have arisen with the regularisation of long-term acting dentists and the variations in payment and incremental progression for staff in the same grade where a number of people with longer service are significantly below others who benefitted from enhanced acting allowance arrangements historically.
The IDU stated that they would be looking to third parties to resolve any such disputes if no remedy was offered by the HSE.
6. The IDU presented a claim for an agreed level of protected time and funding for dentists to meet the obligatory CPD requirements which are to be set out in the forthcoming new dental legislation.
7. Both unions asked for a clear direction from the HSE on priority and policy objectives for the National Oral Health Service having regard to longstanding policy objectives and the severe difficulties being encountered by staff where resources have been severely depleted.
Finally, the IDU expressed their unhappiness at the protracted delay in arranging meetings over the past year and sought assurance that the HSE would engage and continue to meet regularly to progress the many outstanding items which remain.

Reflecting the completely unsatisfactory level of engagement by the HSE, it was agreed ultimately to seek the assistance of the Labour Relations Commission, with the union insisting on full implementation of the 2011 agreement before there could be discussions on any further round of reforms.

HSE Primary Care Plan

The HSE's Primary Care Division published its Operational Plan for 2015 last December, which contained some further information on the funding available for the DTSS, new initiatives such as the introduction of performance targets, and which also contains some policy priorities for both the DTSS and the salaried public dental service.

In total, eight divisional operational plans have been published and these can all be viewed via the HSE website.

In regard to the DTSS, the Plan provides for funding of €76m in 2015, €1m ahead of the figure for 2014.

The Primary Care Operational Plan details a number of specific initiatives on pages 30-32, implementation of which will be the responsibility of Dr Dympna Kavanagh, HSE National Oral Health Lead. As you will see, these have consequences for dentists employed by the HSE, dentists contracted under the DTSS, orthodontists and, indeed, the dental schools.

The Plan also sets targets under the heading of quality and patient safety of relevance to the dental profession (see page 37). Under the heading of decontamination management of reusable invasive medical devices, the HSE proposes to update decontamination dental units and commence audit in salaried HSE services. It also proposes to develop and implement standards for validating autoclaves applicable to contracted and salaried services.

Significant changes in regard to the operation of the Primary Care Reimbursement Service (PCRS) are also signalled in the Plan (pages 46-48 refer). Targets include ensuring that at least 97% of contractors are reimbursed on the contract date and the examination of claims from contractors for reasonableness and accuracy, and greater use of advanced data analysis to support inspection functions, are also suggested.

The Plan also suggests (see page 29) that a GP and dentist referral tool kit for suspected head and neck cancer will be developed.

New targets have been introduced for a number of areas of dental care and treatment (see page 49). A nine-month target has been set for new patients being treated after assessment and 75% of referrals are expected to be seen for orthodontic assessment within six months.

Key performance indicators (KPIs) have also been introduced for orthodontics and oral health (see page 54). All of the KPIs for oral health have been introduced for the first time while most of the orthodontic KPIs are modifications of existing KPIs. The Plan also predicts an increase in DTSS treatments in 2015, while noting that the number of treatments for 2014 was lower than forecast.

Working hours and HSE dentists

The Union successfully intervened on behalf of dentists who had been forced to work additional hours beyond the increase in hours required under the Haddington Road Agreement (HRA).

The Union's intervention followed a recent adjudication on the matter of

additional working hours under the HRA, which found in favour of dental staff. The Adjudicator clearly signalled that full-time dentists should only have had their hours increased from 32.5 to 35 on the basis of the upper limit of 2.5 hours for the increase in hours under Appendix 9 of the HRA.

Furthermore, the Adjudication clarifies the position in relation to part-time and flexible workers and states that extra hours for such staff should be calculated pro rata to a 35-hour week rather than a 37-hour week.

The IDU recently secured application of these same terms for IDU members in the south east and the HSE agreed to grant additional leave or payment to those staff adversely affected by the use of the 37-hour week reference period instead of the 35-hour week.

Benefits and services

HR/Employment Law Advisory Service

Throughout 2014, the IDA continued to provide comprehensive advice and assistance to members on HR and employment law issues.

Queries from members working in the private sector (both principals and associates) related to issues such as sick leave, maternity leave, annual leave, performance-related problems and contractual entitlements. Members are reminded of the importance of having contracts for all staff members, and for the terms and conditions of employment to be accurately reflected in any contract issued.

A number of public sector members availed of the advocacy services offered by the IDA and were represented throughout grievance, disciplinary and dignity at work procedures during the year. Queries on working terms and conditions for public sector members were also addressed.

We encourage members to utilise this service in the first instance, and to avoid incurring the cost of consulting external lawyers/HR consultants.

Tax audit and helpline services for IDU members

We were delighted to announce the extension in 2014 of the insurance policy for Irish Dental Union members subject to an audit by the Revenue Commissioners. In our first year, a significant number of dentists benefitted from this policy whose costs are fully borne by the Union. In fact it has been estimated that the value of professional advice offered to dentists facing Revenue audits will exceed €65,000 in its first year.

In renewing this policy from March 1, 2014, we have agreed to a policy which will meet costs of up to €4,000 for professional costs incurred by dentists. Any additional costs will have to be borne by the dentist.

The IDU Tax Protection Policy meets up to €4,000 in reasonable professional costs incurred by dentists who are subject to an audit of their business accounts by the Revenue Commissioners, as well as for appeals regarding PAYE or PRSI compliance following an audit by the Revenue Commissioners or the Department

of Social, Community and Family Affairs, or in relation to any appeal proceedings following an audit carried out by the Revenue Commissioners in respect of any VAT liabilities. The cost of this insurance-based policy is borne by the IDU (the policy holder is the IDU and the insured persons are members of the IDU).

You or your accountant should contact DAS, Europe's leading tax and legal expenses insurer, at 1850 670 747, as soon as you are notified of a Revenue Commissioners audit of your business accounts. When the appropriate information is received, an accountant will be appointed to act for you – this can be your own accountant if agreeable to both DAS and your accountant. Please note that this policy only covers costs incurred after DAS has been authorised, so please ensure that you call as soon as you are made aware of an audit. The policy was set up to cover any notifications received after March 1, 2014, and is subject to terms and conditions, which are available on request to IDU members.

Governance and organisation

IDU awarded trade union licence

The Irish Dental Union received formal notification on July 7, 2014, that it had been granted a negotiation licence by the Minister for Jobs, Enterprise and Innovation, Mr Richard Bruton.

The licence was granted pursuant to section 10 of the Trade Union Act, 1941. Established in 2011, the Union was established to secure the rights and protections afforded to licensed trade unions involved in representing their members in negotiations with the State and other employers, whether those members are public service employees or self-employed contractors. In parallel, the Irish Dental Association continues to offer members a wide range of educational, scientific, publishing and advocacy services.

Securing a trade union licence is particularly important in the face of the continued onslaught in recent times on the right of representative bodies to fully discharge their right to represent self-employed members in the health professions. Securing a trade union licence should ensure that we are afforded the same rights as other licensed trade unions and are not denied the right to engage in collective bargaining on behalf of members contracted to provide services under State schemes.

It will also mean that we are now entitled to organise our public service employee members in industrial action legitimately where such action is necessary, as a last resort and following a ballot of members in accordance with appropriate legal provisions. Securing this power can only serve to strengthen our role in defending and representing members employed by public service agencies.

The securing of a licence does not suggest or require that we would seek admission to any other trade union body, and the Irish Dental Union will continue to act and decide in the best interests of its members in an entirely independent fashion.

As Ireland's newest licensed trade union, it is appropriate to recognise the leadership of those dentists who oversaw the establishment of the Union in 2011 and the unanimous support for the Union at its inaugural AGM and in subsequent

annual general meetings. Thanks also to our solicitors, O'Connor Solicitors, who have provided invaluable advice in our dealings with State agencies in recent times.

Meetings of Executive Committee and Council

There were five meetings of the Executive Committee and Council in 2013. All were well attended. The introduction of new monetary compensation payment provisions enabled a greater level of attendance and participation.

Communications with members

The Union arranged extensive communications with members in 2014 with the introduction of the Newsweaver facility, which enabled attractive, professionally produced flyers and newsletters to be prepared and circulated to targeted groups of members.

The Union also committed significant resources to communicating to the membership and beyond through social media such as Twitter and Facebook. In a survey of members in July 2013, 85% of the 245 respondents said that interaction and communications with members was either very good or good.

Strategy Plan

The vision for the IDU is to become the authoritative voice of Irish dentistry, focused on realising the full potential of our members. We aim to be recognised as innovative and progressive in achieving excellent oral health for Ireland. Therefore, our mission is to be dedicated to the advancement of the profession and its members, the promotion of oral health and the provision of a quality service to the public.

The plan identifies six key strategic objectives for the Association/Union. These are: to review and enhance services to support the evolving needs of members; to position the IDU as the leading authority on dentistry and oral health; to consolidate the IDU's position as the primary provider of CPD and education; to facilitate the development of successful practices; to provide appropriate professional representation and advice; and, to promote quality and patient safety among our members and the public.

A comprehensive plan of actions under these headings has been developed and an oversight committee is to be established to monitor progress in implementing the Plan.

AGM motions/rule changes

In addition to motions approving the accounts, and appointing and remunerating the auditors, the following rule changes were decided at the 2014 AGM of the Irish Dental Union:

That the Midlands Branch and the Eastern Branch of the Irish Dental Union shall be dissolved and that three months' notice of such dissolution shall be given to both the Midlands Branch and the Eastern Branch prior to such

dissolution taking effect. This notice shall be served on the Midlands Branch and Eastern Branch as soon as practicable after the date of this annual general meeting.

And

That consequent to the acceptance by this general meeting of the above motion to dissolve the Midlands and Eastern Branches, that the following rule changes shall be made:

"The deletion of clause 7.1.2 and its replacement by the following clause 7.1.2"

"7.1.2 The Branches/Groups shall make their selection of President-Elect according to the following sequence:

2014	Munster	to be President	2015
2015	Metropolitan	to be President	2016
2016	Elected	to be President	2017
2017	Western	to be President	2018
2018	Metropolitan	to be President	2019
2019	North Munster	to be President	2020
2020	Metropolitan	to be President	2021
2021	Munster	to be President	2022
2022	South East	to be President	2023"

Such changes to take effect subject to the approval of the Registrar of Friendly Societies.



Fintan Hourihan
CEO

Council 2014

President	Dr Peter Gannon
Vice President	Dr Sean Malone
President Elect	Dr Anne Twomey
Honorary Secretary	Dr Maher Kemmoona
Honorary Treasurer	Dr Nuala Carney
Honorary Treasurer Designate	Dr Ronan Perry
Honorary Membership Officer	Dr Ryan Hennessy
GP Group Rep	Dr John Nolan
GP Group Second Rep	Vacant
HSE Dental Surgeons Group Rep	Dr Frances O'Callaghan
HSE Second Rep	Dr Iseult Bouarroudj
Orthodontic Group	Vacant
CED Rep	Dr Robin Foyle
JIDA Rep	Dr Seamus Sharkey
Elected Members	Dr Gillian Smith, Dr Saoirse O'Toole and Dr Susan Kiely
South East Branch Rep	Dr Ronan Fox
North Eastern Branch Rep	Vacant
North Munster Branch Rep	Dr Eoin Mullane
Munster Branch Rep	Dr Patrick J O'Connor
Kerry Branch Rep	Vacant
Metro Branch Reps	Dr Adrian Loomes and Dr Laura Houlihan
Western Branch Rep	Vacant
North Western Branch Rep	Vacant
Co-Opted Member	Dr Chloe Kassis-Crowe

Executive Committee

President	Dr Peter Gannon
Vice-President	Dr Sean Malone
President Elect	Dr Anne Twomey
Honorary Treasurer	Dr Nuala Carney
Honorary Treasurer Designate	Dr Ronan Perry
Honorary Secretary	Dr Maher Kemmoona
HSE Dental Group Rep	Dr Iseult Bouarroudj
Honorary Membership Officer	Dr Ryan Hennessy
GP Group Rep	Vacant

Trustees

Dr Garret McGann
 Dr Martin Holohan
 Dr Jane Renehan

General Practitioners Committee

Chair	Dr Ryan Hennessy
Vice-Chair	Dr James Turner
Kerry Branch	Dr Peter Moran
Metro Branch	Dr Niall MacDonagh
Metro Branch	Dr John Nolan
Metro Branch	Dr Sean O'Seachnasai
Munster Branch	Dr Kieran O'Connor
North Eastern Branch	Dr Tom Rodgers
North Munster Branch	Dr Andy Kelly
North Western Branch	Dr Stephen Moore
South Eastern Branch	Dr Ryan Hennessy
Western Branch	Dr Neysan Chah
Co-Opted	Dr Eamon Croke
Co-Opted	Dr Neil Griseto
Co-Opted	Dr Neil Condon

HSE Dental Surgeons Group

President	Dr Frances O'Callaghan
Vice-President	Dr Iseult Bouarroudj
President Elect	Vacant
Hon. Secretary	Dr Evelyn Connolly
Kerry Branch	Vacant
Metro Branch	Dr Amalia Pahomi
Metro Branch	Dr Michaela Dalton
Munster Branch	Dr Myra Herlihy
North Eastern Branch	Dr Rosarii McCafferty
North Munster Branch	Dr Joseph Green
North Western Branch	Dr Pdraig Halvey
South Eastern Branch	Dr Niall Murphy
Western Branch	Dr Bridget Harrington-Barry
Orthodontic Representative	Vacant
Elected Member	Dr Siobhan Doherty
Elected Member	Dr Grainne Dumbleton

HSE Dental Surgeons Group

The HSE Dental Surgeons Committee met on six occasions in 2014.

I was honoured to be inducted as President of this group at our AGM last October. Unfortunately, no candidate has come forward as President Elect. In the circumstances, I have acceded to a request from the Committee to serve a second term.

Since its inception in 2005, the entire HSE has been in a constant state of flux and is currently embarking on its fourth organisational restructuring in 10 years. Too much time, energy and resources have been devoted to the processes of change with very little, if any, gain achieved for the service user. The absence of a clear vision for oral health within the Public Dental Service in the midst of this recurring cycle of structural change has added to a growing sense of frustration and poor morale for dentists within the Service. We have made it very clear to HSE management that further negotiations geared simply to reducing the number of principal and senior posts within the Public Dental Service will not be acceptable. Both patients and staff need to know the extent and scope of the Public Dental Service and we will then work with management to deliver that service to the highest standard.

As President of the HSE group, my predecessor Dr Iseult Bouarroudj made strong representations to the HSE on its vending machines policy and publicly defended the right of access of patients with special needs to dental services. Dr Bouarroudj advocated strongly for the HSE Dental Service at the IDA's meeting with the Minister for Health, Dr Leo Varadkar, in September 2014.

Our Annual Seminar, held in the Mount Wolseley Hotel in Carlow in October of 2014 and attended by 130 delegates, was well received. Thanks to Elaine Hughes and the team at IDA House for their work in organising and running the event to their usual high standard, and we are grateful also to the trade for their ongoing support in making this event possible. The motions passed at the conference are detailed below.

The closure of the outpatients' GA Extraction Clinic at St James' Hospital in Dublin on October 1, 2014 has had a significant impact on children in the counties of Dublin, Kildare, Wicklow and Meath. Over 3,000 children were treated in this clinic annually and six months after the closure there is no prospect of a replacement service. While a limited number of theatre slots have been sourced in the private sector, there are almost 500 children awaiting 'emergency' treatment. These children are suffering needless hardship and pain, and enduring ongoing sepsis, requiring repeated courses of antibiotics and are at risk of serious, potentially life-threatening complications. There are similar waiting times for GA appointments around the country and it is incomprehensible that a so-called first world country allows its youngest and most vulnerable citizens to suffer in this way.

Dr Frances O'Callaghan,

President, HSE Dental Surgeons Group

Motions adopted at the HSE Dental Surgeons Group AGM, October 15, 2014

Motion 1

The HSE group of the IDU calls on HSE senior management and the National Oral Health Lead to implement, as a matter of priority, a permanent resolution to the existing national crisis of the absence, or minimal level of local access, to emergency dental services for young children requiring extraction under general anaesthesia.

Proposed: Dr Jane Renehan

Seconded: Dr Vida Reynolds

Motion 2

The HSE group of the IDU calls on the Minister for Health to safeguard the oral health of the eligible population by reinstating the availability of restorative and preventive dental treatments as originally provided for by the Dental Treatment Services Scheme.

Proposed: Dr Jane Renehan

Seconded: Dr Andrew Bolas

Motion 3

The HSE group of the IDU reaffirms its support for continued water fluoridation, as a safe, effective and equitable measure in the prevention of dental decay.

Proposed: Dr Frances O'Callaghan

Seconded: Dr Gráinne Dumbleton

Motion 4

The HSE group of the IDU calls on the Minister for Health to reaffirm the Department of Health's support of continuation of water fluoridation as an integral component of health promotion.

Proposed: Dr Iseult Bouarroudj

Seconded: Dr Amalia Pahomi

Motion 5

The HSE group of the IDU calls on the Department of Health to urgently introduce an appropriate Foundation Training Scheme to meet the needs of new dental graduates.

Proposed: Dr Rosarii McCafferty

Seconded: Dr Iseult Bouarroudj

Motion 6

The HSE group of the IDU recognises that current staffing levels within the Public Dental Service are inadequate to meet the treatment need of our target population, and are negatively impacting on the health and well-being of its

members. This group calls on the HSE to recruit and retain dental staff to provide a safe, efficient, and quality service, to meet the growing dental needs of the children and special needs groups within our target population.

Proposed: Dr Frances O'Callaghan

Seconded: Dr Gráinne Dumbleton

Motion 7

The HSE group of the IDU condemns the abject failure of HSE management to engage meaningfully to complete the long overdue dental reform process, and deplores the negative impact this failure has had on patients, staff, and the overall service.

Proposed: Dr Frances O'Callaghan

Seconded: Dr Gráinne Dumbleton

GP Group

The GP Group committee has been busy this year trying to promote the work of general dentists and dealing with several issues affecting general practice. We have had very good attendance at all of our meetings and for the first time held a meeting outside Dublin in Cork in March. Dentists in general practice are still battling the effects of disastrous economic conditions, but have emerged from the last few years less dependent on Government funding and looking forward to more positive times ahead. The GP Group was well represented in the recent meeting with Minister Varadkar.

Dental Treatment Services Scheme (Medical Card Dental Scheme)

The GP group has recommenced meetings with the HSE to try to deal with the day-to-day issues of operating this severely limited scheme, which is no longer fit for purpose. The HSE continues to act unilaterally in relation to pre-contract inspections and probity, and the GP group is currently objecting to a number of the HSE's operating protocols in an effort to ensure fairness for members. The GP group has designated a negotiating team to continue to meet with and influence the HSE in relation to the DTSS.

Dental Treatment Benefit Scheme (PRSI Dental Scheme)

There has been no change to the cutbacks previously imposed on the DTBS. With elections upcoming in 2016, we will continue to lobby for an effectively funded State scheme and the GP group has been discussing what criteria a future scheme would need to fulfil to be acceptable to dentists.

Dental Complaints Resolution Service

The DCRS has been well utilised by general dentists and the Association is currently reviewing the operation of this scheme. A membership survey recently provided feedback in relation to dentists' experience of this worthwhile service.

Motion 8

The HSE group of the IDU calls on the Department of Education to review its policy on provision of high sugar consumables through vending machine access in post-primary schools.

Proposed: Dr Iseult Bouarroudj

Seconded: Dr Amalia Pahomi

Motion 9

The HSE group of the IDU applauds the continuation of Mouth Cancer Awareness Day, and again calls on the HSE to fully support this initiative, by enabling the Public Dental Service to participate where appropriate.

Proposed: Dr Iseult Bouarroudj

Seconded: Dr Amalia Pahomi

Professional indemnity

On several occasions this year, the GP Group has discussed issues for general dentists in relation to their professional indemnity, and will make representations to Dental Protection about these issues.

Dental Council cross-infection control

The GP group made representations on behalf of members relating to a draft of the proposed new cross-infection control guidelines due out in the next few months. We flagged a number of important issues and have recommended to the Council that any new guidelines must be based on sound evidence and justifiable on more than a theoretical basis. We await publication of the new guideline and will assist members in relation to this.

Private dental insurance schemes

The GP group has been monitoring the progress of new patient-targeted marketing campaigns by insurance companies. Despite previous assurances that these companies would engage with the profession, they have not dealt with many outstanding issues for dentists and we will look to engage with them further in this regard.

Committee membership

The meetings are well attended and the committee members are all very engaged. We recently sent out a general request to all GPs seeking more members interested in getting involved.

I would like to take this opportunity to thank all the committee members for their participation and time away from their own practices this year.

Dr Ryan Hennessy,

Chair, GP Committee

The trustees are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

The Trustees are required to prepare financial statements which give a true and fair view of the state of affairs of the Union at the end of each financial period and of the surplus or deficit for the period. They are responsible for keeping proper accounting records, for safeguarding assets and for preventing and detecting fraud and other irregularities.

The Trustees confirm that suitable accounting policies have been consistently applied, that reasonable and prudent judgements and estimates have been used in the preparation of the financial statements and that it is appropriate to assume that the Union will continue in being and to prepare the financial statements on a going concern basis.

Signed on behalf of the Executive Committee on 20th March 2015 by



Dr Jane Renehan



Dr Garrett McGann

Trustees

Dr Martin Holohan

Dr Garrett McGann

Dr Jane Renehan

General secretary

Mr Fintan Hourihan

General treasurer

Dr Nuala Carney

Bankers

Bank of Ireland, 1 Main Street, Dundrum, Dublin 14

Solicitors

O'Connor & Co., 8 Clare Street, Dublin 2

Auditor

Grant Thornton, Chartered Accountants & Registered Auditor

24 - 26 City Quay, Dublin 2

We have audited the financial statements of The Irish Dental Union for the year ended 31st December 2014 which comprise the Revenue Account, Balance Sheet, Cash Flow Statement, Accounting Policies and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Trustees and Auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 2, the Unions Trustees are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion of financial statements

In our opinion the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland of the state of the Union's affairs as at 31st December 2014 and of its surplus for the year then ended. We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the Union. The financial statements are in agreement with the books of account.

Kevin Foley ACA

For and on behalf of GRANT THORNTON
Chartered Accountants & Registered Auditor
24 - 26 City Quay, Dublin 2

March 20, 2014

INCOME AND EXPENDITURE STATEMENT

YEAR ENDED DECEMBER 31, 2014

	Note	2014 €	2013 €
INCOME			
Member Subscriptions		776,058	744,612
EXPENDITURE			
Wages and salaries		303,312	309,069
Employers PRSI		32,637	32,857
Staff pension contributions		27,234	25,460
Rates and water		4,854	4,948
Light and heat		3,340	3,633
Insurance		24,964	16,448
Repairs and maintenance		5,130	11,109
Cleaning		302	299
Estate service charge		2,909	859
Members compensation		42,916	30,300
Travel and subsistence		24,200	22,957
Presidential expenses		1,272	3,945
Telephone		7,016	7,627
Equipment leasing charges		5,135	4,501
Printing, stationery and postage		33,119	42,545
Staff training		281	3,845
Staff welfare		1,200	396
VHI		15,268	18,061
Meetings, delegations and courses		3,682	6,727
Sundry expenses		3,525	7,540
Research & strategy planning		61,740	58,390
Mentoring Program		11,469	–
WIDEN Program		1,780	–
Subscriptions and affiliation fees		7,898	7,898
Public relations and advertising		19,228	25,043
Website development		253	1,587
Legal and professional fees		40,907	24,328
Auditors remuneration		6,545	8,265
Bank charges		4,759	2,624
		<u>696,875</u>	<u>681,261</u>
EXCESS OF INCOME OVER (EXPENDITURE)		79,183	63,351
Bank interest receivable	4	2,110	112
Tax on surplus	5	–	–
NET SURPLUS		<u>81,293</u>	<u>63,463</u>

The Union had no recognised gains or losses in the year other than those stated in the Revenue Account

Signed on behalf of the Executive Committee on 20th March 2015 by

Dr Jane Renehan

Dr Garrett McGann

BALANCE SHEET

YEAR ENDED DECEMBER 31, 2013

	Note	2014 €	2013 €
CURRENT ASSETS			
Debtors	6	87,817	158,413
Cash at bank and in hand		277,866	116,598
		<u>365,683</u>	<u>275,011</u>
Less: CURRENT LIABILITIES			
Corporation tax		(3,554)	(5,918)
Other creditors		(9,298)	(461)
Accruals and deferred income		(22,680)	(19,773)
		<u>330,151</u>	<u>248,859</u>
EXCESS OF CURRENT ASSETS OVER LIABILITIES			
		<u>330,151</u>	<u>248,859</u>
 Represented by:			
ACCUMULATED FUNDS ACCOUNT			
Accumulated surplus	8	330,151	248,859
		<u>330,151</u>	<u>248,859</u>

Signed on behalf of the Executive Committee on 20th March 2015 by



Dr Jane Renehan



Dr Garrett McGann

CASH FLOW STATEMENT

YEAR ENDED DECEMBER 31, 2013

	Note	2014 €	2013 €
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	9	110,370	71,539
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Interest Received	4	<u>2,110</u>	<u>112</u>
Net Cash Inflow from Returns on Investments and Servicing of Finance		2,110	112
Taxation		<u>(2,364)</u>	<u>683</u>
CASH FLOW BEFORE FINANCING		110,117	72,334
FINANCING			
Net (outflow)/inflow from other short-term debtors		<u>51,152</u>	<u>15,844</u>
NET CASH (OUTFLOW) FROM FINANCING		<u>51,152</u>	<u>15,844</u>
(DECREASE)/INCREASE IN CASH	10	<u>161,268</u>	<u>88,178</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

1. ACCOUNTING POLICIES

a) Valuation Policy

The accounts are prepared under the historical cost convention.

b) Income

Subscriptions to the general fund, union fund are accounted on an accruals basis.

Subscriptions are stated net of branch levies, branch refunds and capitation grants.

2. OPERATING SURPLUS

Operating profit is stated after charging:

	2014	2013
	€	€
Trustees remuneration	–	–
Auditor's fees	6,545	8,265
Operating lease costs:		
Plant and equipment	5,135	4,501
	<u> </u>	<u> </u>

3. PARTICULARS OF EMPLOYEES

The aggregate payroll costs of the above were:

	2014	2013
	€	€
Wages and salaries	303,312	309,069
Social welfare costs	32,637	32,857
Other pension costs	27,234	25,460
	<u> </u>	<u> </u>
	363,183	367,386
	<u> </u>	<u> </u>

4. INTEREST RECEIVABLE

	2014	2013
	€	€
Bank interest receivable	2,110	112
	<u> </u>	<u> </u>

5. TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the period

	2014	2013
	€	€
Current tax		
Irish corporation tax based on the results for the period at 20%	–	–
	<u> </u>	<u> </u>

(b) Factors affecting the current tax charge

The tax assessed on the profit on ordinary activities for the period is higher than the standard rate of corporation tax in Ireland of 20%.

	2014	2013
	€	€
Profit on ordinary activities before taxation	81,293	63,463
Profit on ordinary activities by rate of tax	16,259	12,693
Mutual Trading Status	(16,259)	(12,693)
	<u> </u>	<u> </u>
Total current tax	–	–
	<u> </u>	<u> </u>

6. DEBTORS

	2014	2013
	€	€
Amount due from related party	82,261	133,413
Prepayments and accrued income	5,556	25,000
	<u> </u>	<u> </u>
	87,817	158,413
	<u> </u>	<u> </u>

7. RELATED PARTY TRANSACTIONS

The Irish Dental Union was under the control of the Trustees throughout the current period.

The Irish Dental Union is related to The Irish Dental Association Limited. During the year, The Irish Dental Association collected amounts totalling €776,058 (2013: €744,612) on behalf of the Irish Dental Union. The Irish Dental Association also paid expenses totalling €558,458 (2013: €592,699) on behalf of the Irish Dental Union. During the year The Irish Dental Association paid €271,733 in respect of the outstanding balance owed to The Irish Dental Union (2013: €158,150). At the year end there was an amount of €82,261 due to the Irish Dental Union (2013: €133,413)

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

8. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2014	2013
	€	€
Profit for the financial year	81,293	63,463
Opening shareholders' funds	248,859	185,396
	<u> </u>	<u> </u>
	330,152	248,859
	<u> </u>	<u> </u>

9. RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2014	2013
	€	€
Operating surplus	79,183	63,351
Decrease in debtors	19,444	–
Increase in creditors	11,744	8,188
	<u> </u>	<u> </u>
	110,370	71,539
	<u> </u>	<u> </u>

10. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS

	2014	2013
	€	€
Net funds at 1 January 2014	116,598	28,420
(Decrease)/increase in cash and cash equivalents	161,268	88,178
	<u> </u>	<u> </u>
Net funds at 31 December 2014	277,866	116,598
	<u> </u>	<u> </u>

11. STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

	2014	2013
	€	€
Total recognised (losses)/gains	81,293	63,463
Opening funds	248,859	185,396
	<u> </u>	<u> </u>
Net funds at 31 December 2014	330,152	248,859
	<u> </u>	<u> </u>

Motion Number 1

That the audited accounts and report thereon for the year ended December 31, 2014, be accepted.

Proposed by Dr Nuala Carney
Seconded Dr Ronan Perry

Motion Number 2

That this AGM appoints Grant Thornton, Chartered Accountants, as auditors to hold office until the conclusion of the next Annual General Meeting at which accounts are laid.

Proposed by Dr Nuala Carney
Seconded Dr Ronan Perry

Motion Number 3

That this AGM authorises the Executive Committee to fix the remuneration of the auditors.

Proposed by Dr Nuala Carney
Seconded Dr Ronan Perry

Motion Number 4

That the IDU seeks the introduction of an appropriate fee into the schedule of payments of contracting dentists in the DTSS, to compensate dentists when a client does not attend a scheduled appointment without prior notice and in the absence of a reasonable excuse.

Proposed by Dr Liam Lynch
Seconded Dr John Foley



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