



COLLEGE OF REGISTERED  
DENTAL HYGIENISTS  
OF ALBERTA

## CONTENTS

I	PRESIDENT'S MESSAGE
2	PUBLIC MEMBERS' MESSAGE
3	INTRODUCTION
4	ORGANIZATIONAL STRUCTURE
6	GOVERNANCE
7	MEMBERS OF COUNCIL
8	REGULATING THE PROFESSION
10	COMPLAINTS DIRECTOR REPORT
12	ACCESS AND ADVANCEMENT
15	RECOGNIZING EXCELLENCE
16	AUDITOR'S REPORT AND FINANCIAL STATEMENTS

THE COLLEGE OF REGISTERED DENTAL HYGIENISTS OF ALBERTA (CRDHA) EXISTS SO THAT ALBERTANS RECEIVE SAFE, HIGH QUALITY DENTAL HYGIENE CARE FROM A CONTINUALLY ADVANCING DENTAL HYGIENE PROFESSION.

## PRESIDENT'S MESSAGE



The College of Registered Dental Hygienists of Alberta (CRDHA) is entrusted with regulation of the dental hygienists profession in Alberta. In fulfilling our mandate, we regulate over 2700 members who provide valued oral health care services in a variety of practice settings across the province. The CRDHA regards the safety of the public as paramount. Concern for client health, safety and care is reflected in everything we do.

### ACKNOWLEDGEMENTS AND THANKS

I would like to acknowledge the efforts and contributions of individual volunteers, committee members, Council and staff who are committed to this organization. Without their commitment the CRDHA would not be able to meet our responsibilities as a self-regulating profession. I also thank members for their honest feedback and suggestions. It has been a pleasure to serve my as CRDHA President. Thank you for your confidence and support.

Respectfully submitted,

A handwritten signature in black ink that reads "S. Smith".

SHIRLEY SMITH, RDH  
PRESIDENT

### MEMBERS OF COUNCIL

Shirley Smith, President  
Allison Boone, Vice President  
Gerry Cool, Past President, CDHA Director  
Allison Boone  
Aimee Bradley  
Joanna Czarnobaj  
Rocell Gercio-Chad  
Maureen Graham  
Bill Katz, Public Member  
Michael Lummerding, Public Member  
Arlaine Monaghan, Public Member  
Kathleen Sauze

## PUBLIC MEMBERS' MESSAGE



ARLAINE MONAGHAN

BILL KATZ

MICHAEL LUMMERDING

As CRDHA Council's public members, we are honored to provide an overview of our role and of the work of the Council. There is much to report and for more complete detail, we sincerely encourage all members to read the 2012 Annual Report.

As public members under the *Health Professions Act*, appointed by the Lieutenant Governor in Council, it is important to reemphasize our role and responsibility.

Public Members are appointed to serve as active participants and observers on CRDHA Council. As a guiding principle, CRDHA Public Members provide accountability to ensure CRDHA operates in the interest of the public.

We are pleased to confirm that the work of the Board always involves open and candid dialogue and when a decision is required, it is voted upon in a democratic fashion and made with all available information. Decisions are based upon broad inputs, beyond and within Council. Each of your elected and public members is afforded ample opportunity to participate in discussions and decisions of Council.

We also want to compliment the work of CRDHA staff. Registrar Brenda Walker provides professional leadership and experience that we are pleased to say is appreciated and recognized provincially and nationally. All staff members provide the highest quality of service to the members and Board of CRDHA. Our staff's expansive knowledge, coupled with their amazing work ethic and effort, make our service on CRDHA Council a sincere pleasure.

In conclusion, we are pleased to offer our opinion that CRDHA Council and staff consistently demonstrate a strong commitment to ensuring that "*Albertans receive safe, high quality dental hygiene care from a continually advancing dental hygiene profession*". We also confirm that the day-to-day operations of the College are managed in a prudent and fiscally responsible manner.

Sincerely,

Bill Katz, Michael Lummerding, and Arlaine Monaghan

# INTRODUCTION

## BACKGROUND

Dental hygienists have been providing services to Albertans since 1951. The profession has been self-regulating since 1990. The profession is currently regulated under the *Health Professions Act*. The Act facilitates efficient and effective delivery of dental hygiene services in a wide variety of settings including interdisciplinary health centres, independent dental hygiene practices, dentist practices, community health, continuing care facilities and home care settings.

## THE ROLE OF THE COLLEGE

The *Health Professions Act* and Dental Hygienists Profession Regulation give us the authority to:

- determine who is qualified to practice dental hygiene in Alberta
- set and administer standards of practice
- resolve complaints about dental hygienists and administer discipline when necessary

As the regulatory authority, the College requires Alberta dental hygienists to:

- meet or exceed the standards for registration and renewal of practice permits
- meet the requirements of the College's continuing competence program
- meet the College's Standards of Practice
- abide by the College's Code of Ethics

By meeting these professional expectations, Alberta's dental hygienists are well prepared to provide safe, effective oral health care services to their clients.

## OVERVIEW OF SERVICES PROVIDED BY THE PROFESSION

In their practice, dental hygienists do one or more of the following:

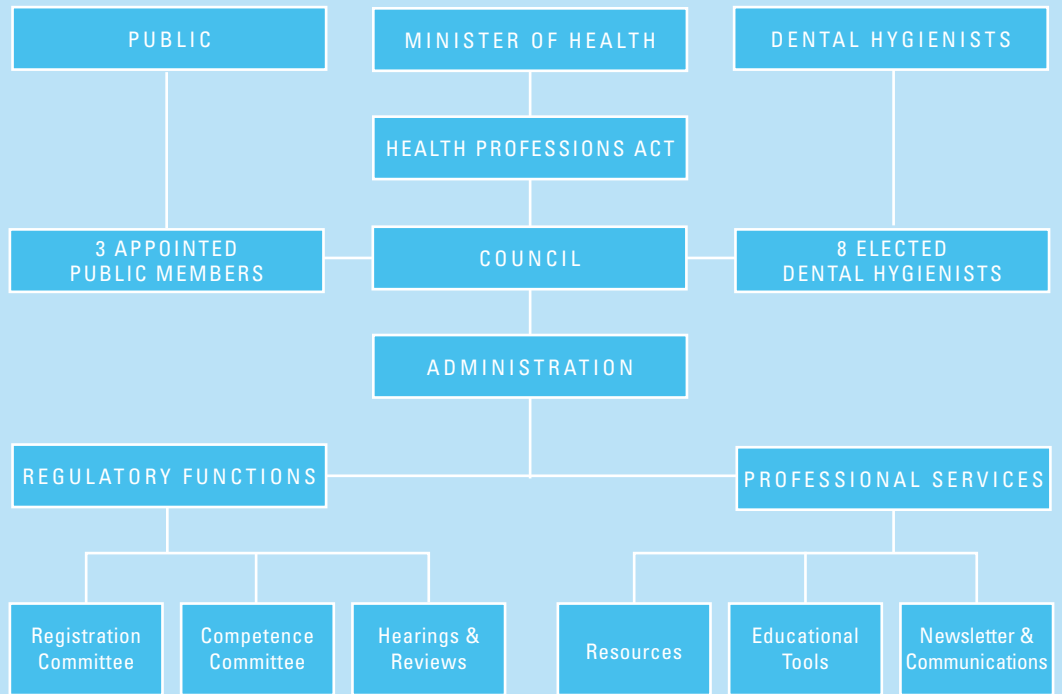
- assess, diagnose and treat oral health conditions through the provision of therapeutic, educational and preventive dental hygiene procedures and strategies to promote wellness,
- provide restricted activities authorized by the regulations, and
- provide services as clinicians, educators, researchers, administrators, health promoters and consultants.

A regulated member of the College of Registered Dental Hygienists of Alberta may use the following titles, abbreviations and initials:

- dental hygienist
- registered dental hygienist
- DH
- RDH

# ORGANIZATIONAL STRUCTURE

The CRDHA is established through Schedule 5 of the *Health Professions Act* (the Act). Council, committees and other positions are established in accordance with the Act and the CRDHA Bylaws. The organizational structure of the College is set out below.



## COUNCIL

The Council is comprised of not fewer than eight regulated members of the College, elected in accordance with the Bylaws, and three members of the public appointed by the Lt. Governor in Council.

Council appoints the Registrar, Complaints Director, Hearings Director, and members of the Registration and Competence Committees. Council also appoints individuals to a list of members available for Hearing Tribunals and Complaint Review Committees.

## REGISTRAR & COMPLAINTS DIRECTOR

The Registrar performs all duties designated to that position by the legislation and those other duties delegated by the Council. The Registrar also serves as Complaints Director. The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the alternate complaint resolution process, or referred to a hearing.

## HEARINGS DIRECTOR

The Deputy Registrar serves as the Hearings Director for the College. The CRDHA Hearings Director carries out key administrative and organizational duties related to professional conduct hearings and appeals.

## REGISTRATION COMMITTEE

The Registration Committee consists of no fewer than three College members. The Committee members review registration issues referred to them by the Registrar.

### MEMBERS:

Sharon Compton, Chair  
Sophy Bakker  
Judy Clarke  
Julia Salvia

## COMPETENCE COMMITTEE

The Competence Committee reviews competence programs and issues referred by the Registrar or a Hearing Tribunal.

### MEMBERS:

Shannon Eaton-Lefroy, Chair  
Lyndsey Maphosa  
Kimron Penner  
Leanne Rodine  
Sylvie Royer

## MEMBER LIST FOR HEARING TRIBUNALS OR COMPLAINT REVIEW COMMITTEE

When a complaint is referred to a hearing, two or more members from the appointed membership list are appointed to a Hearing Tribunal to hear evidence and determine findings and appropriate sanctions. Two or more members may also be appointed to a Complaint Review Committee to ratify a settlement resulting from an alternate complaint resolution process or to review the dismissal of a complaint, if requested by a complainant. The Act specifies the number of public members required to sit on a Hearing Tribunal or Complaint Review Committee.

### MEMBERS:

Lauren Best  
Lisa Kim  
Christine Martinello  
Rachelle Pratt  
Kathleen Sauze  
Rena Schafers  
Jeanette Trenchie

## COLLEGE ADMINISTRATIVE STAFF

College staff is responsible for employing the appropriate means to ensure enforcement of the Act and achieve the College's goals and objectives (ends) through application of policies established by the Council.

Brenda Walker, Registrar & Complaints Director  
Stacy Mackie, Deputy Registrar & Hearings Director  
Darlene Fraser, Member Services Coordinator  
Kim Koble, Administrative Assistant  
Trudy Korner, Administrative Assistant

# GOVERNANCE



SHIRLEY SMITH

ALLISON BOONE

GERRY COOL

AIMEE BRADLEY

JOANNA CZARNOBAJ

## COUNCIL'S ROLE

The Council manages and conducts the activities of the College, exercises the rights, powers and privileges and carries out the duties of the College and the Council under the Act and the Bylaws. The CRDHA Council operates under the Carver Model of Governance<sup>®</sup>. The CRDHA's mission statement, Ends, governance and management policies provide direction to both Council and staff. The Council creates policies that:

- Establish long and short term Ends for the College
- Guide the Council's own conduct and performance
- Delegate authority to the Registrar
- Set out a system for monitoring operations and achievement of Ends

Council held four business meetings, two governance workshops, and an Annual General Meeting between November 1, 2011 and October 31, 2012 to fulfill the responsibility of managing and conducting the business of the College.







ROCELL GERCIO-CHAD

MAUREEN GRAHAM

WILLIAM KATZ

MICHAEL LUMMERDING

ARLAINE MONAGHAN

KATHLEEN SAUZE

**MEMBERS OF COUNCIL**

Shirley Smith, President  
Allison Boone, Vice President  
Gerry Cool, Past President  
Aimee Bradley  
Joanna Czarnobaj  
Rocell Gercio-Chad

Maureen Graham  
William Katz, Public Member  
Michael Lummerding, Public Member  
Arlaine Monaghan, Public Member  
Kathleen Sauze

**RESOURCE ALLOCATION**

Although financial support for specific projects may be provided by grants from government (e.g., Alberta Provider Directory Source Uptake Project), funding for College programs and services primarily comes from member fees. For the fiscal period November 1, 2011 to October 31, 2012, the Council allocated College resources in several key areas:

1. Governance of the organization: includes Council’s operational expenses for meetings, member functions, the financial audit, insurances, and professional and consulting fees related to the Council’s activities and responsibilities.
2. High quality dental hygiene care: includes all expenses incurred in fulfilling the CRDHA’s regulatory responsibilities.
3. Access and advancement: includes expenses for initiatives that provide information and support to members regarding practice and employment issues and opportunities, increased recognition of the profession, member and student awards and scholarships, and oral health information for the public.

Often, projects and initiatives in the budget are not fully completed by the fiscal year end. This unfinished business results in the reporting of an excess of revenue over expenses in the Financial Statement. The projects and initiatives are still scheduled for completion and the excess funds at year end are used to complete these planned projects.



**BRENDA WALKER**  
REGISTRAR &  
CHIEF ADMINISTRATIVE OFFICER

## ENTRY-TO-PRACTICE EXAMINATIONS

### National Examination

Successful completion of the National Dental Hygiene Certification Examination is required for registration with the CRDHA. The examination is offered three times each year in sites across Canada. CRDHA is a voting member on the National Dental Hygiene Examining Board (NDHCB) and Alberta regulated members sit on NDHCB exam development committees.

### Jurisprudence Examination

All applicants for registration with the CRDHA are required to successfully complete a CRDHA on-line jurisprudence examination that increases their knowledge of the provincial legislation and CRDHA standards of practice, practice guidelines and code of ethics.

### Alberta Clinical Examination

In order to assist with determining whether the qualifications and competencies of an applicant for registration are substantially equivalent to those required for graduation from the approved Alberta program, applicants for registration may be required to complete the CRDHA clinical examination or other testing and assessment activities. In the year ending October 31, 2012, five individuals were required to complete the clinical examination.

### Alberta Clinical Exam Results

E XAM DATE	1ST ATTEMPT	2ND ATTEMPT	SUCCESSFUL	NOT SUCCESSFUL
December 2, 2011	0	1	1	0
December 14-15, 2011	2	1	1	2
May 9-11, 2012	1	0	0	1

## STANDARDS OF PRACTICE AND CODE OF ETHICS

Standards of practice and code of ethics provide direction to health professionals in the practice of their profession. The Act considers contravention of a College's code of ethics or standards of practice to be unprofessional conduct.

CRDHA has the following standards documents in place: *CRDHA Code of Ethics*, *CRDHA Practice Standards*, *Guidelines for Prescribing and Administering Nitrous Oxide/ Oxygen Conscious Sedation*, *Guidelines Regarding Prescription and Non-Prescription Drugs in Dental Hygiene Practice*, and *Rules Respecting Advertising*. The College has adopted Safety Code 30 – Radiation Protection in Dentistry and the Alberta Dental Association and College's *Infection Prevention and Control Standards and Risk Management for Dentistry*.

## CONTINUING COMPETENCE PROGRAM

A mandatory continuing competence program has been in place since 1997. Each regulated member must meet the program requirements in a three-year reporting period. A registrant's reporting period begins on the November 1 immediately following the initial date of registration with the College.

## REGULATED MEMBER STATISTICS

The Dental Hygienists Profession Regulation establishes a General member register and a Courtesy member register. General members hold a practice permit and may use the protected titles set out in the Act.

The data below demonstrates a 33% increase in the number of College registrants between 2008 and 2012.

### Regulated Members

AS AT OCTOBER 31, 2011

	2008	2009	2010	2011	2012
General	2033	2196	2351	2537	2711
Courtesy	1	1	2	2	3
<b>Total</b>	<b>2034</b>	<b>2197</b>	<b>2353</b>	<b>2539</b>	<b>2714</b>

### New Registrations Completed

BETWEEN NOV 1, 2011 & OCT 31, 2012

	2008	2009	2010	2011	2012
Graduates U of A	44	38	42	45	41
Other Canadian Graduates	169	183	218	153	212
International Graduates (USA)	28	12	23	11	16
<b>Total</b>	<b>241</b>	<b>233</b>	<b>283</b>	<b>209</b>	<b>269</b>

## Conditional Registrations

	2008	2009	2010	2011	2012
Issued	0	2	14	9	11
Conditions Met by October 12, 2012	0	0	13	7	4
Conditional Registrations Revoked	0	0	1	2	1

## RESTRICTED ACTIVITY AUTHORIZATION

General members who have provided the Registrar with the evidence required to verify that they have achieved competence to perform restricted activities set out in the Dental Hygienists Profession Regulation are authorized to perform those activities. Courtesy members may hold a practice permit under the Act and Regulation on a temporary basis, for up to 60 days, and may also perform restricted activities if authorized by the College. The distribution of restricted activity authorizations requiring advanced training is:

### Restricted Activity

	2010	2011	2012
Administering local anaesthesia by injection	1423	1535	1770
Performing restorative procedures of a permanent nature in collaboration with a dentist	20	29	35
Prescribing a limited subset of Schedule 1 drugs	55	73	87
Administering nitrous oxide/oxygen conscious sedation	181	204	224
Performing orthodontic procedures in collaboration with a dentist	10	27	36

The CRDHA provides the Alberta College of Pharmacists with a list of regulated members who are authorized to prescribe Schedule 1 drugs.

## REVIEWS BY COUNCIL

There were no requests for reviews by Council this year.

## NON-REGULATED MEMBER STATISTICS

The CRDHA Bylaws establish four non-regulated member registers – Nonpracticing, Student, Life, and Honourary. Each non-regulated membership category is briefly described below.

Non-practicing membership is for individuals who were previously on the College’s regulated member register. Non-practicing members do not hold a practice permit and are not authorized to use the protected titles. Nonpracticing members are generally on maternity or disability leave, continuing further education, or seeking employment in another field.

Student membership is open to students enrolled in the University of Alberta Dental Hygiene Program.

Life membership may be granted to a dental hygienist who has been a registered member in good standing in the College or its predecessor for a minimum of fifteen (15) years and meets the criteria established by Council for Life membership.

Honorary membership may be granted to any person who has made outstanding contributions to the College or the practice of dental hygiene who would not be eligible for registration as a regulated or non-regulated member.

### Non-regulated Members

AS AT OCTOBER 31, 2012

	2008	2009	2010	2011	2012
Non-Practicing	145	138	154	191	188
Student	10	8	1	2	1
Life	3	3	3	3	3
<b>Total</b>	<b>158</b>	<b>149</b>	<b>158</b>	<b>196</b>	<b>192</b>

## COMPLAINTS DIRECTOR REPORT

The College manages complaint, investigation and discipline processes in accordance with the Health Professions Act and responds to written complaints about the practice or conduct of regulated members from all sources – members of the public, members of other health professions, employers, and members of the College.

Complaints Information	2011	2012
Number of new complaints received	3	5
Number of complaints carried forward from previous years	0	2
Number of complaints closed	1	6
Number of complaints still open at October 31, 2012	2	1
Number of Hearings	1	1
Number of Complaints Withdrawn	0	1
Number of Hearings partly or completely closed to the public	0	0
Number of Appeals	0	0
Number of members dealt with under s.118	0	0

### Written Complaints

NOV 1, 2011 TO OCT 31, 2012

NO.	NATURE OF COMPLAINT	ORIGIN OF COMPLAINT	DISPOSITION
1	Advertising Violation	Dentist	Informally resolved
1	Unnecessary Treatment, High Fees	Member of Public	Dismissed. Insufficient evidence of unprofessional conduct
1	Employer notification of dismissal	Employer	Resolution completed under s.55(2)(a.1)
1	Prescribing	Employer	Resolution completed under s.55(2)(a.1)
1	Inappropriate client management	Member of Public	Still open

## HEARINGS DIRECTOR REPORT

A Hearing Tribunal was held June 28, 2012 in regard to a complaint carried over from the previous year. The Hearings Tribunal found the investigated person guilty of unprofessional conduct concerning advertising claims that violated s.102 of the *Health Professions Act*, the CRDHA Code of Ethics and the CRDHA Standards of Practice. The Hearing Tribunal issued a reprimand, ordered the member to take a course, directed the member not to use any of the claims in future advertising or promotional materials, ordered payment of a \$2500 fine and payment of a portion of the costs, in the amount of \$5,000.

## INSPECTIONS

The CRDHA began conducting inspections under Part 3.1 of the *Health Professions Act* in late 2011. Currently, two Council-appointed inspectors conduct inspections of independent dental hygiene practices. Inspectors review the work environment in general to confirm compliance with the *Health Professions Act*, the Dental Hygienists Profession Regulation, and the CRDHA's Bylaws, Standards of Practice and Code of Ethics. Emphasis is placed on ensuring dental hygienists are implementing and maintaining appropriate record keeping and infection prevention and control practices.

Inspections are primarily viewed as an opportunity to mentor and assist practitioners in making adjustments to their practices where deficiencies are detected. However, matters will be referred to the Complaints Director if there appear to be substantive deficiencies or where there is evidence of unprofessional conduct.

Inspections Information	2011	2012
Number of inspections initiated	13	20
Number of inspections resulting in minor recommendations for change	5	11
Number of inspections resulting in follow-up visits to ensure compliance*	6 (3*)	8 (4*)
Number of practices voluntarily agreeing to cease providing dental hygiene care until deficiencies rectified	2	1
Number of referrals to Complaints Director	0	0

\*Includes inspections conducted prior to official opening, number indicated with an asterisk in the column

## ACCESS AND ADVANCEMENT

### **FACILITATING CONTINUING COMPETENCE**

The College has committed to ensuring that members have opportunities for quality, relevant continuing education. A number of activities were undertaken this year to fulfill this commitment.

### **ANNUAL CONTINUING COMPETENCE (ACC) EVENT**

The College held a successful Annual Continuing Competence (ACC) Event in Calgary on May 3-5, 2012. The pre-event session on May 3 focused on Cultural Competence and the evening session was aimed at dental hygienists in independent practice. The ACC Event included a variety of scientific sessions and workshops relating to the theme “Connect the Thoughts”. These sessions provided information to support dental hygiene practice in a variety of practice settings. A Community Connections Showcase provided attendees with product information and practice resources. CRDHA is always pleased to feature the University of Alberta Dental Hygiene Program student research posters as part of the event.

### **LOCAL ANAESTHETIC CONTINUING EDUCATION**

CRDHA works closely with the Department of Continuing Dental Education, University of Alberta, to ensure continued delivery of the Council-approved local anaesthesia course for dental hygienists. The course is available to individuals who have completed an out-of-province dental hygiene program which does not include clinical training in administration of local anaesthetic. Graduates of such programs must successfully complete the U of A local anaesthesia course before the College will authorize them to perform this restricted activity.

### **ORTHODONTIC MODULE**

The College is a co-owner of the Orthodontic Module delivered annually by the Department of Continuing Dental Education, University of Alberta. Regulated members must complete the course in order to be authorized to provide certain orthodontic procedures including the restricted activity of fitting an orthodontic or periodontal appliance for the purpose of determining a preliminary fit of the appliance.

### **ELEMENTS OF PRESCRIBING:**

#### **A REFRESHER COURSE FOR DENTAL HYGIENISTS**

The Dental Hygienists Profession Regulation (2006) enabled dental hygienists who meet the criteria established by CRDHA Council, to become prescribers of the Schedule 1 drugs used in dental hygiene practice. Dental hygienists are required to successfully complete the CRDHA’s comprehensive Elements of Prescribing Course before being entered on the CRDHA’s Prescriber Roster. There are 87 CRDHA members on the CRDHA’s Prescriber Roster as of Oct 31, 2012.

## ACCESS AND ADVANCEMENT

### OTHER CONTINUING COMPETENCE OPPORTUNITIES

During 2012 CRDHA conducted a member survey in order to determine future course possibilities and topics of interest to members. CRDHA plans continuing competence opportunities with course content that is pertinent to scientific or ethical aspects of dental hygiene practice and sessions and would be eligible for CRDHA Continuing Competence Program Credit. The focus of CRDHA's 2012 educational initiative was an expanded three-day Continuing Competence Event. A Seminar for CRDHA Prescribers was held Sept 21 and 22, 2012.

The College hosted an exhibit booth at the Edmonton and District Dental Society's Northwest Dental Exposition. All five oral health professions come together at this event to learn from a variety of speakers and access the latest product information from industry suppliers.

### NEWSLETTER

Four editions of the InTouch newsletter were published and distributed to the members. InTouch continues to provide members with information about dental hygiene practice, health promotion, legislative and other educational topics.

### PROMOTIONAL OPPORTUNITIES

Three promotional publications continue to be available on the CRDHA website: The Smiles flyer, the All Smiles flyer, and More Smiles flyer include regulatory information, features on dental hygienists in a variety of practice settings, and "Did You Know" facts about dental hygiene practice in Alberta. Printed copies are available, on request, to CRDHA members for use in their practice or in educational presentations. CRDHA hosted TV segments on HUTV/PHSN Feb 5 - April 29, 2012. The segments were run in hospitals, medical laboratories and medical offices throughout the province that subscribe to the HUTV service.



## ACCESS AND ADVANCEMENT

### **EMPLOYMENT HANDBOOK FOR DENTAL HYGIENISTS**

This informative handbook answers many of the questions raised by members about their employment experiences and provincial labour standards.

### **THE INFORMED ENTREPRENEUR:**

#### **A PRIMER FOR THE BUSINESS OF DENTAL HYGIENE**

This resource was developed for members interested in setting up an independent dental hygiene practice.

### **WEBSITE [WWW.CRDHA.CA](http://WWW.CRDHA.CA)**

The site features “chapters” dedicated to the role of the CRDHA, the dental hygienist’s role, the education and qualifications of dental hygienists, CRDHA news, publications, events, employment opportunities and links to other useful websites.



# RECOGNIZING EXCELLENCE

## GRADUATE FUNCTION

The College sponsored its annual graduate recognition function for the 2012 University of Alberta (U of A) dental hygiene graduates on April 15, 2012.

## AWARDS & SCHOLARSHIPS

The following College sponsored awards and scholarships were conferred this year:

STUDENT AWARD OF MERIT:  
Sengchou Vilay-Wong

CRDHA FIRST YEAR SCHOLARSHIP:  
Chelsea Nieboer

CRDHA AWARD FOR LEADERSHIP  
IN DENTAL HYGIENE II:  
Karen Ann Heesing

CRDHA GOLD SCHOLARSHIP  
IN DENTAL HYGIENE:  
Carolyn Maloney

CRDHA SILVER SCHOLARSHIP:  
Beth Regitnig

CRDHA AWARD FOR LEADERSHIP  
IN DENTAL HYGIENE III:  
Darcy Saveryn

CRDHA SCHOLARSHIP FOR FOURTH YEAR  
BSc - DENTAL HYGIENE SPECIALIZATION:  
Brandi Walsh

40TH ANNIVERSARY AWARD:  
Laryn Schmidt

CRDHA GOLD MEDAL:  
Kimberley Showler

CRDHA JAN PIMLOTT AWARD:  
Sally Lloyd

CRDHA AWARD IN HONOUR OF  
MARGARET BERRY MACLEAN:  
Patricia McIntyre Schemerhorn

DR. CHARL ELS/CRDHA PRIZE IN  
ADDICTION AWARENESS AND BRIEF  
INTERVENTIONS:  
Courtney Schaufele



# AUDITOR'S REPORT

TO THE MEMBERS OF COLLEGE OF REGISTERED DENTAL HYGIENISTS OF ALBERTA:

We have audited the accompanying financial statements of the College of Registered Dental Hygienists of Alberta which consist of the statement of financial position at October 31, 2012, and the statements of changes in net assets, operations, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 management, as well as evaluating the overall presentation of the financial statements.

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

## *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Registered Dental Hygienists of Alberta as at October 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Yaremchuk & Annicchiarico LLP*

CHARTERED ACCOUNTANTS

EDMONTON, ALBERTA

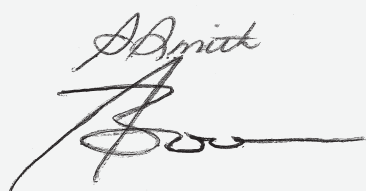
FEBRUARY 6, 2013

# STATEMENT OF FINANCIAL POSITION

AS AT OCTOBER 31, 2012

	2012	2011
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 1,039,961	\$ 1,020,739
Investments and Accrued Interest (note 4)	3,014,326	2,625,332
Prepaid Expenses	14,893	19,915
Total Current Assets	4,069,180	3,665,986
Equipment (note 3)	83,614	106,327
Total	4,152,794	3,772,313
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts Payable and Accrued Liabilities	\$ 100,309	\$ 58,499
Prepaid Membership Fees	1,087,102	926,009
Deferred Revenue (note 4)	89,138	14,640
Total Current Liabilities	1,276,549	999,148
 <b>NET ASSETS:</b>		
Invested in Equipment	83,614	106,327
Internally Restricted (note 5)	738,364	773,059
Unrestricted	2,054,267	1,893,779
Total Net Assets	2,876,245	2,773,165
Total	\$ 4,152,794	\$ 3,772,313

APPROVED BY THE COUNCIL:



# STATEMENT OF CHANGES IN NET ASSETS

	AS AT OCTOBER 31, 2012				
	Invested In Equipment	Internally Restricted (Note 4)	Unrestricted	2012 Total	2011 Total
Balance at beginning of year	\$ 106,327	\$ 773,059	\$ 1,893,779	\$ 2,773,165	\$ 2,614,098
Excess of revenue (expenses) for the year	(29,473)	(34,695)	167,248	103,080	159,067
Purchase of equipment	6,760	–	(6,760)	–	–
Balance at end of year	\$ 83,614	\$ 738,364	\$ 2,054,267	\$ 2,876,245	\$ 2,773,165

# STATEMENT OF OPERATIONS

	AS AT OCTOBER 31, 2012	
	2012	2011
<b>REVENUE:</b>		
Membership fees	\$ 1,394,326	\$ 1,279,323
Continuing education - annual	127,175	117,018
- other programs	21,925	52,610
Examination fees	3,200	14,600
Grants - Alberta Provider Directory	-	3,150
- Employment and Immigration Innovation Fund	88,602	-
Interest	67,567	50,611
Newsletter, website and other	13,430	13,899
Total revenue	<u>1,716,225</u>	<u>1,531,211</u>
<b>EXPENSES:</b>		
GOVERNANCE - Schedule 1	135,892	117,110
HIGH QUALITY - Schedule 2	1,067,345	884,667
ADVANCEMENT - Schedule 3	407,017	370,367
Total expenses	<u>1,610,254</u>	<u>1,372,144</u>
EXCESS OF REVENUE BEFORE OTHER EXPENSES	<u>105,971</u>	<u>159,067</u>
<b>OTHER EXPENSES:</b>		
Loss on disposal of equipment	2,744	-
Foreign exchange loss	147	-
Total other expenses	<u>2,891</u>	<u>-</u>
EXCESS OF REVENUE FOR THE YEAR	<u>\$ 103,080</u>	<u>\$ 159,067</u>

# STATEMENT OF CASH FLOWS

	AS AT OCTOBER 31, 2012	
	2012	2011
<b>OPERATING ACTIVITIES:</b>		
Cash receipts:		
Membership fees	\$ 1,555,419	\$ 1,469,735
Continuing education - annual	124,675	119,518
- other programs	21,925	52,610
Examination fees	3,200	14,600
Grants	165,600	-
Interest	67,567	50,611
Newsletter, website and other	13,430	13,899
	1,951,816	1,720,973
Cash disbursements	1,536,840	1,381,269
Net cash from operating activities	414,976	339,704
 INVESTING ACTIVITIES:		
Purchase of equipment	(6,760)	(59,272)
Increase in investments - net	(388,994)	(47,315)
Net cash used in investing activities	(395,754)	(106,587)
INCREASE IN CASH DURING THE YEAR	19,222	233,117
CASH AT BEGINNING OF THE YEAR	1,020,739	787,622
CASH AT END OF THE YEAR	\$ 1,039,961	\$ 1,020,739

# NOTES TO THE FINANCIAL STATEMENTS

## NOTE 1. PURPOSE OF COLLEGE:

The College regulates the practice of dental hygiene in a manner that protects and serves the public interest. In fulfilling this role, the College establishes, maintains and enforces standards for registration and continuing competence, standards of practice and a code of ethics for the profession, and investigates and acts on complaints.

## NOTE 2. ACCOUNTING POLICIES:

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are as follows:

### Revenue Recognition:

Membership fees revenue is recognized in the year to which the membership fees relate. Revenue from special activities is recognized when the event to which the revenue relates has occurred. Grant revenue is accounted for by the deferral method. Under this method, revenue is accounted for in the period in which the related expenditures are incurred. Unexpended funds are recorded as deferred revenue and will be recognized as revenue when the related expenditures are made.

### Donated Services:

The work of the College is dependent on the voluntary service of many individuals. Since these services are not normally purchased by the College and because of the difficulty in determining their fair value, donated services are not recognized in these financial statements.

### Investments:

Investments consist of term deposits and money market funds. Investments are classified as held-to-maturity financial instruments and are valued at amortized cost plus accrued interest and are adjusted to recognize impairment, other than a temporary impairment, in the underlying value. Investments earn interest at annual rates varying from 1.65% to 5.05%.

### Equipment:

Equipment is stated at cost. Amortization is provided using the declining balance method at the following annual rates:

Computer equipment	30%
Office equipment and furniture	20%

Equipment donated to the College is recorded at its estimated fair market value at the time of donation (none in 2011 or 2010).

### Cash and cash equivalents:

Cash and cash equivalents consist of balances with banks and short-term investments that can be readily converted to cash.

### Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 3. EQUIPMENT:

The major categories of equipment and related accumulated amortization are as follows:

	Cost	Accumulated Amortization	Net Book Value	
			2012	2011
Computer equipment	\$ 220,967	\$ 181,863	\$ 39,104	\$ 51,845
Office equipment and furniture	149,844	105,334	44,510	54,482
	\$ 370,811	\$ 287,197	\$ 83,614	\$ 106,327

### NOTE 4. DEFERRED REVENUE:

	2012	2011
Deferred revenue consists of:		
Employment and Immigration Innovation Fund grant	\$ 76,998	\$ –
Alberta Provider Directory grant	12,140	12,140
Continuing education exhibitor revenue	–	2,500
	\$ 89,138	\$ 14,640

### NOTE 5. NET ASSETS – INTERNALLY RESTRICTED:

By resolution of Council, net assets included in investments have been internally restricted as follows:

	2012	2011
a) Investigations and discipline fund:		
The fund was established to finance contingencies related to the costs of investigations and discipline	\$ 521,008	\$ 555,703
b) <i>Health Professions Act</i> implementation fund:		
The fund was established to finance the costs of implementing the <i>Health Professions Act</i>	217,356	217,356
Total	\$ 738,364	\$ 773,059

In 2012, the investigations and discipline fund had a net decrease of \$34,695. This net decrease resulted from interest revenue earned of \$15,500 less costs of investigation and discipline of \$50,195.

### NOTE 6. COMMITMENTS:

- a) The College is committed to the rental of business premises under a lease agreement commencing April, 2012 and expiring November, 2017. The minimum rent payable is \$5,583 per month to November, 2012, \$5,917 per month to November, 2014, and \$6,667 per month to November, 2017, plus the College's proportionate share of common area costs.



## NOTES TO THE FINANCIAL STATEMENTS

- b) The College is committed to the rental of office equipment under a lease agreement which expires February, 2015. The minimum lease payments will be \$3,851 quarterly.
- c) The College approved provision of financial support to the Commission on Dental Accreditation of Canada commencing November, 1998. During 2012, \$26,775 (\$10.88 per member) was paid to the Commission (2011 - \$26,745). The commitment will be \$7.83 per member in 2013.

### NOTE 7. FINANCIAL INSTRUMENTS:

The College's financial instruments consist of cash, investments and accrued interest, and accounts payable and accrued liabilities. It is management's opinion that the College is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

The carrying values of the financial instruments approximate their fair values.

### NOTE 8. INCOME TAX STATUS:

The College is a non-profit organization within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

### SCHEDULE I. GOVERNANCE EXPENSES:

	AS AT OCTOBER 31, 2012	
	2012	2011
Insurance	\$ 11,950	\$ 12,022
Meeting expenses	72,975	48,179
Professional fees - audit, consulting	50,967	56,909
Total	\$ 135,892	\$ 117,110

# NOTES TO THE FINANCIAL STATEMENTS

## SCHEDULE 2. HIGH QUALITY EXPENSES:

	AS AT OCTOBER 31, 2012	
	2012	2011
Advertising and promotion	\$ 35,954	\$ 47,672
Amortization	18,710	24,279
Commission on Dental Accreditation (Note 5)	26,775	26,745
Continuing education - annual	52,523	56,778
- other programs	49,295	33,220
Costs of investigations and discipline	50,195	25,308
Examinations	9,927	13,407
Grant expenses - Employment and Immigration		
Innovation Fund	88,602	-
Inspections	28,992	2,663
Insurance	2,816	2,554
Liaisons and committees	2,730	2,291
Meetings - travel and accommodation	17,202	20,414
Member consultation and functions	7,616	6,366
Newsletter and website	42,929	21,125
Printing, postage and office	87,853	96,679
Professional fees - legal, consulting, accounting and computer	63,126	62,309
Rent	101,632	79,621
Salaries and benefits	365,355	348,329
Telephone	15,113	14,907
Total	\$ 1,067,345	\$ 884,667

# NOTES TO THE FINANCIAL STATEMENTS

## SCHEDULE 3. ADVANCEMENT EXPENSES:

	AS AT OCTOBER 31, 2012	
	2012	2011
Amortization	\$ 8,019	\$ 10,405
Awards - members	2,400	2,018
- students	10,371	8,832
Continuing education - annual	52,523	56,681
Dental hygiene promotion	35,955	47,036
Donations	5,781	6,077
Insurance	1,207	1,095
Meetings - travel and accommodation	4,570	5,955
Newsletter and website	40,806	17,026
Printing, postage and office	28,490	26,377
Professional fees - legal, consulting, accounting and computer	36,219	20,533
Rent	33,878	26,541
Salaries and benefits	143,176	137,228
Telephone	3,622	4,563
Total	\$ 407,017	\$ 370,367



COLLEGE OF REGISTERED  
DENTAL HYGIENISTS  
OF ALBERTA

302, 8657 51 Avenue NW  
Edmonton, AB T6E 6A8