



COLLEGE OF REGISTERED
DENTAL HYGIENISTS
OF ALBERTA

2019 ANNUAL REPORT





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The College of Registered Dental Hygienists of Alberta exists so that Albertans receive safe high quality dental hygiene care from a continually advancing dental hygiene profession.

PRESIDENT'S MESSAGE



It is my honour and privilege, as President of the College of Registered Dental Hygienists of Alberta (CRDHA), to present this 2019 Annual Report, as approved by CRDHA Council.

This annual report covers the 12-month time period from November 1, 2018 to October 31, 2019. However, it also includes two audited financial statements; one for the same time period as well as one for November 1, 2019 to March 31, 2020.

In mid-2019, the CRDHA began the process of obtaining Canada Revenue Agency (CRA) approval to change CRDHA's fiscal year end from October 31 to March 31. An October 31 fiscal year end coincided with the same end date as CRDHA's annual practice renewal, which created operational stress and budgeting inefficiencies. This change was subsequently approved by CRA and CRDHA Council.

The financial statements for the 5-month time period ending in March will lack comparability to the previous 12 months as well as the next 12 months. To maintain comparability for all other reporting requirements, the time period of November 1 to October 31 was, and shall for the foreseeable future, be used.

It has been my pleasure to serve as CRDHA President during another year of evolution for the CRDHA. We have experienced waves of change in the past year or so, including welcoming a new Registrar and CEO in the latter half of 2019. Through these periods of significant adjustment, I would like to acknowledge the dedication and contributions of committee members, CRDHA staff and CRDHA Council who work tirelessly to regulate and advance the dental hygiene profession to the benefit of all Albertans. Good health cannot be achieved without oral health.

Respectfully submitted,

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

Salima Thawer, BSc, MPH, RDH
President

PUBLIC MEMBERS' MESSAGE



Anne Bello

The role of Public Members on Council is to ensure that the College of Registered Dental Hygienists of Alberta (CRDHA) fulfills its mandate to serve and protect the interest of Albertans, meets the requirements of the *Health Professions Act*, and supports the delivery of services by dental hygienists in Alberta. We are appointed by Order-In-Council on recommendation of the Health Minister of Alberta and may serve a maximum of two three-year terms. We come from a variety of professional backgrounds and bring a diverse range of experience to Council.

We participate in Council business meetings and discussions, serve on Committees, and are fully aware of and informed about issues, plans, concerns, and future plans. We participate in governance meetings, professional development and seminars.

The CRDHA Council has been through some challenges this past year. When the former College Registrar & CEO vacated their position, Council had the task of interviewing and hiring a new registrar. We are confident with the choice made and the experience the new Registrar & CEO brings to CRDHA.

We are pleased to be part of a dedicated and committed Council who serve and protect the public interest through governance, and with the work of the Council, Registrar and staff of the CRDHA. College meetings are organized, efficient and well attended. Council members exhibit open and honest debate in making the decisions that contribute to public protection and the success of the college.

Respectfully submitted,

Anne Bello and Louise Mosier
CRDHA Council Public Members



Louise Mosier

INTRODUCTION

BACKGROUND

Dental hygienists have been providing oral health services to Albertans since 1951. The profession has been self-regulating since 1990 and is currently regulated under the *Health Professions Act* and the Dental Hygienists Profession Regulation.

THE ROLE OF THE CRDHA

The *Health Professions Act* and Dental Hygienists Profession Regulation authorize the CRDHA to:

- Set entry-to-practice requirements
- Set and administer standards of practice
- Resolve complaints about dental hygienists and administer discipline when necessary

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

- Meet or exceed the requirements for registration and renewal of practice permits
- Meet or exceed the requirements of the CRDHA's continuing competence program
- Comply with the CRDHA's practice standards

By meeting these professional expectations, Alberta's dental hygienists are well prepared to provide safe, effective oral healthcare 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 as authorized by the Regulations
- Provide services as clinicians, educators, researchers, administrators, health promoters and consultants

Dental hygienists provide clinical services in a wide variety of settings including interdisciplinary health centres, dental hygienist-owned practices, dentist-owned practices, community health, continuing care and home care settings, administration, and education.

PROTECTED TITLES

A regulated member of the CRDHA may use the following protected titles, abbreviations and initials:

- dental hygienist
- registered dental hygienist
- DH
- RDH

ORGANIZATIONAL STRUCTURE

MEMBERS OF COUNCIL



Salima Thawer, RDH
President



Jacqueline VanMalsen, RDH
Vice President



Anne Bello, Public Member



Danielle Clark-Perry, RDH



Rocell Gercio-Chad, RDH



Nicole Hannigan, RDH



Nadia Kobagi, RDH



Denise Kokoram, RDH



Louise Mosier
Public Member



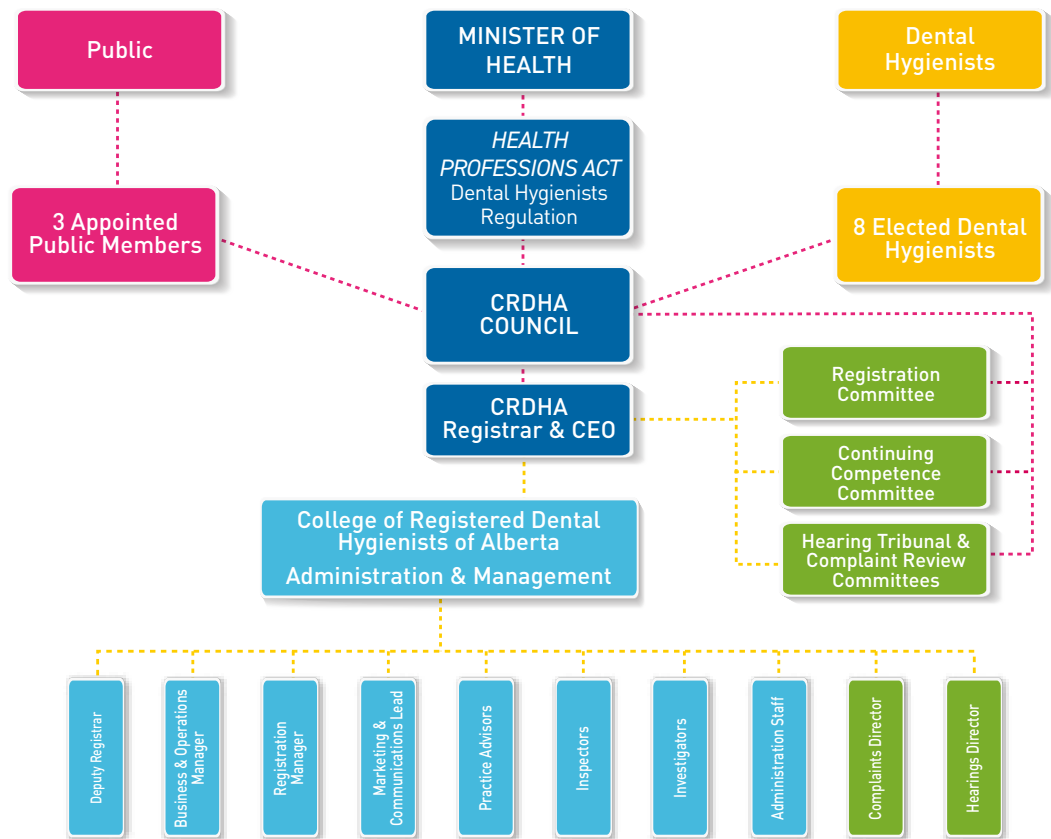
Kathy Sauze, RDH

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

COUNCIL COMPOSITION

The Council is comprised of not fewer than eight regulated members of the CRDHA, elected in accordance with the Bylaws, and three members of the public appointed by Alberta's Lieutenant Governor in Council. At October 31, 2019, there was one public member vacancy.

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



REGISTRAR

The Registrar performs all duties designated to that position by the legislation as well as other management duties delegated by the Council.

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 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 members. The Committee members review registration issues referred to them by the Registrar.

MEMBERS:

Ava Chow
Mimi Godin
Samantha Heron
Carolynn Riemann

COMPETENCE COMMITTEE

The Competence Committee consists of no fewer than four members. The Committee reviews competence programs and issues as referred by the Registrar or a Hearing Tribunal. The Committee also makes recommendations to Council regarding the Continuing Competence Program.

MEMBERS:

Dipika Jain, Chair
Gerry Cool
Brittany Fandrick
Chrissy Ford

REGISTRANT LIST FOR HEARING TRIBUNALS OR COMPLAINT REVIEW COMMITTEE

REVIEW COMMITTEE

When a complaint is referred to a hearing, two or more individuals from the appointed registrant and public member pools are appointed to a Hearing Tribunal to hear evidence and determine findings and appropriate sanctions. Two or more individuals 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.

MEMBER LIST:

| | |
|------------------------|-------------------|
| Lisa Kim | Rachelle Pratt |
| Sally Lockwood-Diebert | Sonya Spencer |
| Christine Martinello | Jeanette Trenchie |
| Heather Nelson | Brittney Walz |
| Kimron Penner | |

CRDHA MANAGEMENT TEAM

The management team is responsible for employing the appropriate means to ensure enforcement of the Act and achieve the CRDHA Council's goals and objectives (Ends) through application of policies, procedures and activities.

| | |
|------------------|--|
| Aime Dowell | Registrar & CEO* |
| Judy Clark | Deputy Registrar and Hearings Director |
| Rena Schafers | Registration Manager |
| Brenda Walker | Complaints Director |
| Brian Wright | Business & Finance Manager |
| Marthe Benoit | Practice Advisor |
| Alysha Bailey | Practice Advisor |
| Bernadette Baron | Marketing & Communications Lead |
| Leona Farris | Interim Executive Assistant |
| Darla Kinniburgh | Administrative Assistant |
| Brittany Clarke | Office Assistant (temporary) |

**Aime Dowell appointed Registrar and CEO on September 3, 2019*

GOVERNANCE

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 Policy Governance®. The CRDHA's mission statement, Ends, governance and management policies provide direction to both Council and the management team. 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 three regularly scheduled in-person business meetings and a governance workshop between November 1, 2018 and October 31, 2019 to fulfill the responsibilities of managing and conducting the business of the CRDHA. Additionally, a special meeting was held on February 1, 2019 which included a presentation by the Professional Standards Authority from the UK titled "How is Professional Regulation Changing?" Additional ad hoc Council meetings via teleconference or videoconference were also held on an as-needed basis.

RESOURCE ALLOCATION

Funding for CRDHA programs and services primarily comes from registrant fees. Some financial support for a specific project was provided by a grant from government (Occupational Health and Safety). For the fiscal period November 1, 2018 to October 31, 2019, the Council allocated resources to several key areas:

1. **Governance of the organization:** includes Council's operational expenses for meetings, registrant 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, including registration, complaints, and continuing competence processes.
3. **Access and advancement:** includes expenses for initiatives that provide oral health information for the public, inspections of dental hygiene practices, practice resources for registrants, increased recognition of the profession, and student awards and scholarships.

REGULATING THE PROFESSION

ENTRY-TO-PRACTICE EXAMINATIONS

National Written Exam

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

CRDHA Jurisprudence Examination

All applicants for registration with the CRDHA are required to successfully complete an on-line jurisprudence examination that increases their knowledge of the provincial legislation and the CRDHA's practice standards, practice guidelines and code of ethics. Current members who were not required to complete the Jurisprudence Examination may do so as a once-in-a-lifetime continuing competence learning activity.

CRDHA Performance Exam

To assist in determining whether the qualifications and competencies of an applicant for registration are substantially equivalent to those required for graduation from the approved Alberta benchmark program at the University of Alberta, applicants for registration may be required to complete a performance exam or other testing and assessment activities. The challenge to evaluating clinical competency is establishing testing processes that are fair, valid, reliable, transparent, legally defensible and adhere to best practices. An additional complicating factor is that once a candidate receives registration in one province, they are eligible to apply for registration in other provinces as per interprovincial trade agreements. For these reasons and more, Canada's three largest dental hygiene regulators, CRDHA, the College of Dental Hygienists of Ontario, and the College of Dental Hygienists of British Columbia, collaborated to develop a standardized clinical performance exam. This process began in 2012. The resulting exam was named the Canadian Performance Exam in Dental Hygiene, or CPEDH.

In September of 2017, CRDHA Council approved the use of the CPEDH as the exam standard for use when clinical competency must be demonstrated by a new registrant in Alberta.

In the year ending October 31, 2019, seven (7) individuals were required to complete the CPEDH. One individual deferred for personal reasons. One examination sitting was offered.

Canadian Performance Exam in Dental Hygiene (CPEDH) Results in the year ending October 31, 2019

| EXAM DATE | 1ST ATTEMPT | 2ND ATTEMPT | SUCCESSFUL | NOT SUCCESSFUL |
|--------------------|-------------|-------------|------------|----------------|
| June 25 & 26, 2019 | 6 | 0 | 3 | 3 |

PRACTICE STANDARDS AND CODE OF ETHICS

Practice standards and codes 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 practice standards to be unprofessional conduct.

The CRDHA has the following standards documents in place and published on its website: *Code of Ethics (incorporating 2018 advertising rules)*, *Practice Standards*, *Guidelines for Prescribing and Administering Nitrous Oxide/Oxygen Conscious Sedation*, *Guidelines Regarding Prescription and Non-Prescription Drugs in Dental Hygiene Practice*, *Policy on Leaving or Closing a Dental Hygiene Practice*. The CRDHA has adopted *Health Canada's 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*.

In January of 2018 the College began the process to amend its *Practice Standards* and *Code of Ethics*. Registrant consultations were held and in October of 2018 Council approved the submission of these revised documents to the Alberta Ministry of Health for approval. Changes to the *Code of Ethics* included incorporation of advertising standards. Both the *Code of Ethics* and *Practice Standards* were submitted to government on November 1, 2018. The *Practice Standards* were subsequently revised within a few short weeks due to Bill 21 requirements. The *Practice Standards*, including the addition of information pertaining to Bill 21, were submitted to Alberta Health for Ministerial approval on February 27, 2019 and the new *Practice Standards* were available for viewing on the College website on April 1, 2019. To date, the College has not received feedback on the *Code of Ethics* submitted on November 1, 2018. As a result of Bill 21 legislation, *Professional Boundaries for Dental Hygienists in Alberta Guideline* and *Prevention of Sexual Abuse and Sexual Misconduct of Clients Guideline* were added to College's website.

CONTINUING COMPETENCE PROGRAM

Each regulated registrant must meet the mandatory Continuing Competence Program (CCP) requirements as set out in the CCP Rules. A registrant must earn 45 CCP credits and 600 practice hours in each three-year reporting period. A registrant's reporting period begins on November 1 immediately following their initial date of registration with the CRDHA.

CRDHA conducts an ongoing CCP audit. Each request for CCP credit is reviewed for eligibility under the CCP

Rules. At annual renewal, all applications are reviewed for compliance with the CCP. When a registrant fails to meet the CCP requirements, application for a practice permit renewal is denied.

REGULATED MEMBER STATISTICS

The Dental Hygienists Profession Regulation establishes a General register and a Courtesy register. General and Courtesy registrants hold a practice permit and may use the protected titles set out in the Act. Courtesy registrants may hold a practice permit for up to 60 days.

Regulated Members

AS AT OCTOBER 31, 2019

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------|-------------|-------------|-------------|-------------|-------------|
| General | 3078 | 3133 | 3176 | 3249 | 3298 |
| Courtesy | 0 | 0 | 0 | 1 | 2 |
| Total | 3078 | 3133 | 3176 | 3250 | 3300 |

New Applications for Registration

NOVEMBER 1 TO OCTOBER 31

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------|------|------|------|------|------|
| Received | 195 | 174 | 164 | 185 | 234 |

New Registrations Completed

NOVEMBER 1 TO OCTOBER 31

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------------------|------------|------------|------------|------------|------------|
| U of A Graduates | 40 | 43 | 37 | 39 | *0 |
| Other Canadian Graduates | 138 | 126 | 129 | 135 | 166 |
| International Graduates** | 13 | 6 | 3 | 71 | 4 |
| Total | 191 | 175 | 169 | 181 | 170 |

* There were no graduates from the Dental Hygiene Program at the U of A in 2019 due to the program switch to a degree-only program beginning with the September 2017 intake.

** Includes USA

Conditional Registrations

NOVEMBER 1 TO OCTOBER 31

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|-----------------------------------|------|------|------|------|------|
| Issued | 6 | 3 | 4 | 2 | 5 |
| Conditions Met by October 31 | 2 | 1 | 1 | 1 | 3 |
| Conditional Registrations Revoked | 3 | 1 | 3 | 1 | 2 |

Transfers and Reinstatements

NOVEMBER 1 TO OCTOBER 31

| | 2018 | 2019 |
|---|------|------|
| Transfers from Non-Regulated to Regulated | 9 | 10 |
| Reinstatements to Regulated | 12 | 12 |

NON-REGULATED REGISTRANT STATISTICS

The CRDHA Bylaws establish four non-regulated registers: Non-practicing, Student, Life, and Honourary. Each non-regulated category is briefly described below.

Non-practicing registrants do not hold a practice permit and are not authorized to use the protected titles. Non-practicing registrants are generally on maternity or disability leave, continuing further education, registered in another jurisdiction, or seeking employment in another field.

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

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

Honourary registration may be granted to any person who has made outstanding contributions to the CRDHA or the practice of dental hygiene who would not be eligible for registration on the regulated or non-regulated rosters. The CRDHA does not currently have any honourary registrants.

Non-Regulated Registrants

AS AT OCTOBER 31

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------|------|------|------|------|------|
| Non-Practicing | 199 | 189 | 180 | 151 | 172 |
| Student | 40 | 40 | 57 | 0 | 51 |
| Life | 3 | 3 | 3 | 3 | 3 |
| Total | 242 | 232 | 240 | 154 | 226 |

REVIEWS BY COUNCIL

There were no requests for review of registration decisions in this report's time period.

ADVANCED RESTRICTED ACTIVITY AUTHORIZATION

General registrants who have provided the Registrar with the evidence required to verify they have achieved competence to perform advanced restricted activities set out in the Regulation are authorized to perform those activities. If authorized by the CRDHA, Courtesy members may also perform advanced restricted activities.

Registrants Authorized to:

| | 2017 | 2018 | 2019 |
|--|------|------|------|
| Administer local anaesthesia by injection | 2150 | 2208 | 2205 |
| Perform restorative procedures of a permanent nature in collaboration with a dentist | 57 | 57 | 51 |
| Prescribe a limited subset of Schedule 1 drugs | 81 | 86 | 80 |
| Prescribe or administer nitrous oxide/oxygen conscious sedation | 290 | 311 | 298 |
| Perform orthodontic procedures in collaboration with a dentist | 89 | 87 | 95 |



INSPECTIONS

The CRDHA's council-appointed inspectors conduct inspections in accordance with Part 3.1 of the *Health Professions Act*. Inspectors assess the work environment in general, and infection prevention and control in all areas of the practice. Inspections focus on dental hygiene practice owners and are primarily viewed as an opportunity to mentor and assist practitioners in making adjustments in their practice where deficiencies are detected. Matters will be referred to the Registrar, however, where there is evidence of unprofessional conduct.

Inspections Information

NOVEMBER 1 TO OCTOBER 31

| | 2017 | 2018 | 2019 |
|--|---------|---------|--------|
| Inspections initiated | 14(12*) | 14(10*) | 18(8*) |
| Inspections resulting in minor recommendations for change | 1 | 4 | 16 |
| Inspections resulting in follow-up visits to ensure compliance* | 2(1*) | 1 | 1 |
| Number of practices voluntarily agreeing to cease providing dental hygiene care until deficiencies rectified | 1 | 0 | 0 |
| Referrals to Complaints Director | 0 | 0 | 1† |
| Referrals to AHS Environmental Health Officer | 1 | 0 | 1† |

*Includes inspections conducted prior to official practice openings.

Those numbers indicated with an asterisk in the column.

† Same practice

COMPLAINTS

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

Complaints Information

NOVEMBER 1 TO OCTOBER 31

| | 2017 | 2018 | 2019 |
|--|------|------|------|
| New complaints received | 12 | 3 | 12 |
| Complaints carried forward from previous years | 12 | 9 | 3 |
| Complaints withdrawn | 0 | 0 | 0 |
| Complaints resolved by Complaints Director | 8 | 8 | 0 |
| Complaints dismissed | 4 | 0 | 2 |
| Request for review of dismissal of complaint | 1* | 0 | 0 |
| Referred to a Hearing Tribunal | 0 | 0 | 0 |
| Number of complaints closed | 15 | 9 | 2 |
| Number of complaints still open | 9 | 3 | 13 |
| Number of registrants dealt with under s.118 | 0 | 0 | 0 |
| Number of complaints alleging sexual abuse or misconduct | 0 | 0 | 0 |

*This review was carried over from 2016.

Nature of New Complaints

NOVEMBER 1 TO OCTOBER 31

| | 2017 | 2018 | 2019 |
|---|------|------|------|
| Advertising/business operations | 2 | 0 | 0 |
| Professional conduct - non-sexual in nature | 0 | 1 | 1 |
| Communication/consent | 3 | 2 | 4 |
| Ethical issues | 1 | 0 | 2 |
| Privacy issues | | | 1 |
| Record keeping | 1 | 0 | 0 |
| Sexual abuse or sexual misconduct | | 0 | 0 |
| Skills/practice/knowledge | 5 | 0 | 4 |
| Total Complaints Received | 12 | 3 | 12 |

Source of New Complaints

NOVEMBER 1 TO OCTOBER 31

| | 2017 | 2018 | 2019 |
|--|------|------|------|
| Client | 5 | 0 | 8 |
| Complaints Director | 4 | 1 | 2 |
| CRDHA registrant | 1 | 2 | 0 |
| Employer | 1 | 0 | 1 |
| Other (agency, professional body, other health professional) | 0 | 0 | 0 |
| Public/family member | 1 | 0 | 1 |
| Total Complaints Received | 12 | 3 | 12 |

HEARINGS

CRDHA Hearings are open to the public and generally proceed by way of consent agreements between the registrant and the CRDHA. Hearing Tribunal findings may be published in the CRDHA InTouch newsletter. Discipline decisions made by Hearing Tribunal, Council, or the Court, for unprofessional conduct related to sexual abuse or sexual conduct, including name and practice permit of the offender and any orders made, are permanently published on the College's website.

Hearings, Appeals and Reviews Conducted

NOVEMBER 1 TO OCTOBER 31

| | 2017 | 2018 | 2019 |
|--|------|------|------|
| Findings based in whole or in part on sexual abuse | 0 | 0 | 0 |
| Findings based in whole or in part on sexual misconduct | 0 | 0 | 0 |
| Hearings | 2 | 0 | 0 |
| Hearings partly or completely closed to the public | 0 | 0 | 0 |
| Appeal of hearing tribunal decision to council | 0 | 0 | 0 |
| Complaint Review Committee review of decision to dismiss a complaint | 3 | 1 | 0 |

Outcomes of Hearings, Appeals and Reviews

NOVEMBER 1 TO OCTOBER 31

Complaint Review Committee review of a complaint dismissal:

There were no requests for review during the period from November 1, 2018 to October 31, 2019.



2019 Event "Dental Hygiene Diagnosis"

PROMOTING CONTINUING COMPETENCE

The CRDHA is committed to promoting opportunities for quality, relevant continuing education for registrants.

DENTAL HYGIENE DIAGNOSIS (DHDx)

The CRDHA hosted a two-and-a-half-day educational conference, Dental Hygiene Diagnosis, in Edmonton from May 2 to 4, 2019, attended by 388 registered dental hygienists. Dental hygiene diagnosis is recognized as one of the five essential elements of the systematic process of dental hygiene care (along with assessment, planning, implementation and evaluation). This event provided an educational forum to examine the processes needed to formulate accurate dental hygiene diagnoses, which are intrinsic to development of treatment plans tailored to the individual needs of each client. The ability for Alberta dental hygienists to diagnose is legislated in Schedule 5 of the *Health Professions Act*. The significance of this topic stems from the fact that not all jurisdictions in Canada and the United States authorize it. For example, only the states of Colorado and Oregon formally authorize dental hygiene diagnosis in the United States.^(1,2) The Alberta public is served by dental hygienists who are able to provide care with the broadest scope of practice in Canada.

Back by popular demand after its inaugural appearance in 2018, was an interactive workshop designed for those dental hygienists desiring to start, or grow, their own dental hygiene practice. A panel from varied business disciplines, successful business owners, and the Canadian Dental Hygienists Association's Independent Practice Advisor shared their expertise.

Also included was a half-day tradeshow which provided attendees with product information and practice resources from dental suppliers, community organizations and government agencies.

The event also featured student, graduate student, and faculty poster boards highlighting some of the exciting research being done within dental hygiene education at the University of Alberta.

A photovoice project, depicting visual, narrative-based reflections by undergraduate students from their various practicums in the community, was also on display. Photovoice is a qualitative method used for community-based research to document and reflect reality.

LOCAL ANAESTHETIC CONTINUING EDUCATION

CRDHA works closely with the Department of Continuing Dental Education, University of Alberta, to ensure annual 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 did not include clinical training in administration of local anaesthetic. Graduates of such programs must successfully complete an approved local anaesthesia course before the CRDHA will authorize them to perform this advanced restricted activity.

ORTHODONTIC MODULE

The Department of Continuing Dental Education at the University of Alberta is also responsible for delivery of the Orthodontic Module. Regulated members must successfully complete this module in order to be authorized to provide certain advanced practice activities related to orthodontic procedures, such as 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

Dental hygienists are required to successfully complete CRDHA's comprehensive Elements of Prescribing course before being entered on the College's roster of registrants authorized to prescribe the Schedule 1 drugs used in dental hygiene practice. This course was not delivered in 2019. Instead, a comprehensive review and update was undertaken in preparation for course delivery within the Dental Hygiene Undergraduate Program and in future by the Department of Continuing Dental Education at the University of Alberta.

OTHER INITIATIVES

A well-attended and productive town hall meeting for registrants was held in Cold Lake in November. Plans to visit other remote communities in the warmer months were put on hold with the departure of the Registrar in February.



Cold Lake Town Hall Meeting

1 <http://www.oralhealthworkforce.org/resources/variation-in-dental-hygiene-scope-of-practice-by-state/>
2 <https://www.today.srdh.com/debunking-the-dental-hygiene-diagnosis/>

With the writ being dropped on March 19 for an April 16th provincial election, there was no opportunity for the College to visit the Alberta Legislative Building during National Dental Hygienists Week™ in the second week of April. Traditionally, the College spends a day at the legislature to increase awareness among provincial legislators of the dental hygiene profession and its importance to the oral health and overall health of Albertans. Plans were quickly made for representatives from College staff and Council to visit Edmonton City Hall and provide the public with information about oral cancer and the opportunity to learn oral cancer self-screening. Dental hygienists often play a key role in the early detection of this type of cancer. The City of Edmonton proclaimed April, 2019, “Oral Cancer Awareness Month” in Edmonton. The proclamation was broadcast on the evening news by Global Edmonton’s health reporter.



Councillor Dziadyk presents CRDHA President Denise Kokaram with the Proclamation of Oral Cancer Awareness Month

The College was invited to participate in the University of Alberta’s Day of Dentistry on March 28. Participation in this full-day career fair is mandatory for all dental and dental hygiene students. This event provided an opportunity for the College to connect with future registrants and introduce its newly revamped student membership package.

On September 13th, CRDHA participated in Interprofessional Day at the University of Alberta. Students from the various University of Alberta health programs participate this annual event designed to promote interprofessional collaboration in the real world. CRDHA selected oral cancer, cleft palate and head trauma as the conditions to explore for collaboration.

In October, CRDHA hosted an exhibit booth at the Edmonton and District Dental Society’s Northwest Dental Exposition. Participants from all five oral health professions across the province gather at this event to learn from a variety of speakers and access the latest product information from industry suppliers.

The CRDHA was again approached by the Enoch Cree Nation to participate in their 4th Annual Diabetes Workshop in October. It was an opportunity to connect with other stakeholders in the battle against this disease, which disproportionately affects Canada’s Indigenous population, as well as share information on the link between diabetes and oral health and where individuals living in remote rural locations could access oral healthcare. Rebecca Henderson, an oral health community worker with the Children’s Oral Health Initiative (COHI), First Nations Health Authority, was our guest.

UNDERSTANDING BILL 30 (CHANGES TO THE OCCUPATIONAL HEALTH AND SAFETY ACT)

The College received a grant from Occupational Health and Safety to produce an educational webinar, titled Understanding the Legislation on Workplace Harassment and Violence. A 2018 national survey conducted by the Canadian Dental Hygienists Association reported that 35% of respondents experienced some form of harassment, bullying, abuse and/or violence on an occasional, repeated, or constant basis from employers, colleagues, and clients in the workplace in 2018. This webinar focused on scenarios of mistreatment commonly reported by College registrants and the rights and duties of employers and employees under the new legislation.



PATIENT RELATIONS PROGRAM

A large portion of college activities during the first months of this report's time frame were related to Bill 21, *An Act Protect Patients* (from sexual abuse and misconduct by health professionals), which received royal assent on November 19, 2018.

New standards of practice surrounding sexual abuse and sexual misconduct issues were developed, circulated to registrants for feedback, and subsequently approved by the Minister. New practice guidelines, *Professional Boundaries for Dental Hygienists in Alberta* and *Prevention of Sexual Abuse and Sexual Misconduct* were developed, released, and published. These new standards of practice define who a client/patient is, and establishes when an intimate relationship can occur between regulated members and clients, and clarifies that a regulated member may provide treatment to a spouse or interdependent partner.

All members of the CRDHA staff, Council and Hearing Tribunal pool received training on understanding and addressing sexual abuse, trauma and misconduct and being able to provide appropriate directions to resources and guidance in the complaints process.

The CRDHA, through its membership in the Alberta Federation of Regulated Health Professions (AFRHP), participated in development of a mandatory training program for registrants. Protecting Patients from Sexual Abuse and Misconduct is a three-module course and is made available on the College's website. It must be completed by December 31, 2020 for all current CRDHA general registrants and becomes a condition for registration beginning in 2021.

Also to meet its obligation to the Patient Relations Program and Bill 21, the College set aside funds for treatment or counselling purposes for a client who makes a complaint against a regulated member alleging sexual abuse or misconduct.

Other related changes undertaken include:

- Updates to the College's website as required by the new legislation
- New registrant application process requirements, including a criminal record check as well as more extensive background information provision

- College policy and process changes surrounding public complaints
- Update of reinstatement policies, including criminal record checks

NEWSLETTER

Four editions of the *InTouch* newsletter were published and distributed to registrants. *InTouch* provides registrants with printed information about dental hygiene practice, health promotion, legislative changes, employment issues, occupational health and safety information, plus other timely educational topics.

The CRDHA provides promotional displays that volunteers and staff use at in-person community events. The displays focus on the regulatory and educational aspects of the profession and provides oral health information.

EMPLOYMENT HANDBOOK FOR DENTAL HYGIENISTS

This informative handbook answers many of the questions raised by registrants about their employment experiences and provincial labour standards. A major revision of the handbook began in 2018 and was published on the College website in 2019.

THE INFORMED ENTREPRENEUR: A PRIMER FOR THE BUSINESS OF DENTAL HYGIENE

This resource was developed for registrants interested in owning their own dental hygiene practice.

WEBSITE

WWW.CRDHA.CA

The site provides a variety of information about the roles and responsibilities of the CRDHA and its regulated members, about dental hygiene education, registration to practice dental hygiene, professional standards of practice, and the professional conduct complaint process. The College began the task of developing a new website in the fall of 2019.

RECOGNIZING EXCELLENCE

GRADUATE FUNCTION

There was no graduating class in 2019. Beginning in 2020, all student graduates of the University of Alberta Dental Hygiene Program will graduate with a Bachelor of Science (Dental Hygiene Specialization) Degree.

AWARDS & SCHOLARSHIPS

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



Salima Thawer (L), Alicia Tran (R)



Amie Le (L)



Christine Pasana (R)



Megan Sadlacek (R)



Janelle Laing (R)

CRDHA AWARD FOR LEADERSHIP
IN DENTAL HYGIENE II:
Alicia Tran

CRDHA AWARD FOR SCHOLARSHIP
IN DENTAL HYGIENE II:
Amie Le

CRDHA GOLD SCHOLARSHIP
IN DENTAL HYGIENE:
Melissa Diep

CRDHA SILVER SCHOLARSHIP:
Alora Pederson

CRDHA AWARD FOR LEADERSHIP
IN DENTAL HYGIENE III:
Megan Sadlacek

CRDHA AWARD FOR SCHOLARSHIP
IN DENTAL HYGIENE III:
Janelle Laing

40TH ANNIVERSARY AWARD:
Christine Pasana

CRDHA GOLD MEDAL:
Melissa Diep

CRDHA JAN PIMLOTT AWARD:
Emily Barlow

CRDHA AWARD IN HONOUR OF
MARGARET BERRY MACLEAN:
Elizabeth Yuen

DR. CHARLES EL/CRDHA PRIZE IN
ADDICTION AWARENESS AND BRIEF
INTERVENTIONS:
Tessa Cameron



(L-R) Bernie Baron, Melissa Diep, Alora Pedersen, Tessa Cameron.
Emily Barlow, absent.

COLLEGE OF REGISTERED DENTAL HYGIENISTS OF ALBERTA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED OCTOBER 31, 2019
AND INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of the **College of Registered Dental Hygienists of Alberta** (the Entity), which consist of the statement of financial position at October 31, 2019, and statements of changes in net assets, operations and of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at October 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Yaremchuk & Annicchiarico LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
EDMONTON, ALBERTA
FEBRUARY 27, 2020

STATEMENT OF FINANCIAL POSITION

| | AS AT OCTOBER 31, 2019 | |
|--|------------------------|--------------|
| | 2019 | 2018 |
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | \$ 2,862,123 | \$ 2,748,546 |
| Due from broker | 7,958 | – |
| Tenant improvement allowance receivable | 61,922 | – |
| Investments and Accrued Interest | 342,410 | 333,178 |
| Prepaid Expenses | 43,565 | 23,173 |
| Total Current Assets | 3,317,978 | 3,104,897 |
| INVESTMENTS AND ACCRUED INTEREST (Note 4) | 2,945,608 | 2,882,532 |
| EQUIPMENT (Note 3) | 76,514 | 96,208 |
| Total | \$ 6,340,100 | \$ 6,083,637 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable and Accrued Liabilities | \$ 61,807 | \$ 93,634 |
| Prepaid Membership Fees | | |
| - Canadian Dental Hygienists Association | 707,366 | 626,473 |
| - College of Registered Dental Hygienists of Alberta | 1,862,105 | 1,845,489 |
| Total Current Liabilities | 2,631,278 | 2,565,596 |
| NET ASSETS: | | |
| Invested in Equipment | \$ 76,514 | 96,208 |
| Internally Restricted (Note 4) | 2,945,608 | 2,882,532 |
| Unrestricted | 686,700 | 539,301 |
| Total Net Assets | 3,708,822 | 3,518,041 |
| Total | \$ 6,340,100 | \$ 6,083,637 |

STATEMENT OF CHANGES IN NET ASSETS

| | FOR THE YEAR ENDED OCTOBER 31, 2019 | | | | |
|---|-------------------------------------|--------------------------------------|--------------|---------------|---------------|
| | Invested In Equipment | Internally Restricted (Note 4) | Unrestricted | 2019 Total | 2018 Total |
| Balance at beginning of year | \$ 96,208 | \$ 2,882,532 | \$ 539,301 | \$ 3,518,041 | \$ 3,102,838 |
| Excess of revenue (expenses) for the year | (37,870) | 63,076 | 165,575 | 190,781 | 415,203 |
| Purchase of equipment | 18,176 | – | (18,176) | – | – |
| Balance at end of year | \$ 76,514 | \$ 2,945,608 | \$ 686,700 | \$ 3,708,822 | \$ 3,518,041 |

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED OCTOBER 31, 2019

| | 2019 | 2018 |
|--|-------------------|-------------------|
| REVENUE: | | |
| Membership fees | \$ 2,075,290 | \$ 2,029,266 |
| Continuing education: - annual | 155,415 | 148,935 |
| Examination fees | 18,400 | 900 |
| Grant: - Occupational Health & Safety | 20,000 | - |
| Interest | 80,511 | 70,651 |
| Newsletter, website and other | 2,370 | 12,777 |
| | 2,351,986 | 2,262,529 |
| EXPENSES: | | |
| Advertising and promotion | 10,308 | 5,074 |
| Amortization | 25,875 | 27,392 |
| Awards: - members | - | 2,273 |
| - students | 7,347 | 6,328 |
| Commission on Dental Accreditation (Note 5) | 25,208 | 23,875 |
| Continuing education: - annual | 143,167 | 124,435 |
| - other programs | 15,075 | 1,000 |
| Contract administration | 68,575 | 48,300 |
| Costs of investigations and discipline | 151,192 | 130,543 |
| Donations | 5,548 | 29,900 |
| Examinations | 28,743 | - |
| Functions | 2,661 | 6,735 |
| Grant expenses: - Occupational Health & Safety | 20,128 | - |
| Inspections | 116,794 | 101,499 |
| Insurance: - general liability | 12,084 | 11,070 |
| - property | 5,079 | 4,912 |
| Liaisons and committees | 22,480 | 23,452 |
| Meetings: - governance | 79,092 | 65,081 |
| - travel and accommodation | 32,392 | 21,777 |
| National clinical exam development | 12,688 | 20,856 |
| Newsletter and website | 52,427 | 43,154 |
| Printing, postage and office | 138,355 | 149,459 |
| Professional fees | 197,357 | 210,896 |
| Recruiting | 10,500 | 19,926 |
| Rent (Note 5) | 141,100 | 151,870 |
| Salaries and benefits | 815,092 | 603,628 |
| Telephone | 9,943 | 13,891 |
| | 2,149,210 | 1,847,326 |
| EXCESS OF REVENUE BEFORE THE UNDERNOTED | 202,776 | 415,203 |
| LOSS ON DISPOSAL OF EQUIPMENT | 11,995 | - |
| EXCESS OF REVENUE FOR THE YEAR | \$ 190,781 | \$ 415,203 |

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED OCTOBER 31, 2019

| | 2019 | 2018 |
|--|---------------------|---------------------|
| OPERATING ACTIVITIES: | | |
| CASH FROM OPERATIONS: | | |
| Excess of revenue for the year | \$ 190,781 | \$ 415,203 |
| Items not involving cash for operations: | | |
| Amortization | 25,875 | 27,392 |
| Loss on disposal of equipment | 11,995 | - |
| | <u>228,651</u> | 442,595 |
| Increase in non-cash working capital balances related to operations: | | |
| Tenant improved allowance receivable | (61,922) | - |
| Prepaid expenses | (20,392) | (1,267) |
| Accounts payable and accrued liabilities | (31,827) | (4,238) |
| Prepaid membership fees | 97,509 | 16,344 |
| Net cash from operating activities | <u>212,019</u> | <u>453,434</u> |
| INVESTING ACTIVITIES: | | |
| Purchase of equipment | (18,176) | (29,250) |
| Increase in investments - net | (72,308) | (81,013) |
| Net cash used in investing activities | <u>(90,484)</u> | <u>(110,263)</u> |
| FINANCING ACTIVITIES: | | |
| Advances from the College of Dental Hygienists of British Columbia and College of Dental Hygienists of Ontario | - | 17,400 |
| INCREASE IN CASH DURING THE YEAR | 121,535 | 360,571 |
| CASH AT BEGINNING OF THE YEAR | <u>2,748,546</u> | 2,387,975 |
| CASH AT END OF THE YEAR | <u>\$ 2,870,081</u> | <u>\$ 2,748,546</u> |
| CASH CONSISTS OF: | | |
| Cash | \$ 2,862,123 | \$ 2,748,546 |
| Due from broker | 7,958 | - |
| | <u>\$ 2,870,081</u> | <u>\$ 2,748,546</u> |

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 accounting standards for not-for-profit organizations. 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 stated at amortized cost plus accrued interest.

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% |

Financial Instruments:

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all its financial assets and financial liabilities at amortized cost.

The College's financial instruments measured at amortized cost consists of cash, investments and accrued interest and accounts payable and accrued liabilities.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount of impairment recognized previously. The amount of the reversal is recognized in net income.

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 accounting standards for not-for-profit organizations 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. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known.

Note 3 – Equipment

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

| | Cost | Accumulated Amortization | Net Book Value | |
|--------------------------------|------------|-----------------------------|----------------|-----------|
| | | | 2019 | 2018 |
| Computer equipment | \$ 190,608 | \$ 131,028 | \$ 59,580 | \$ 68,736 |
| Office equipment and furniture | 124,565 | 107,631 | 16,934 | 27,472 |
| | \$ 315,173 | \$ 238,659 | \$ 76,514 | \$ 98,208 |

NOTES TO THE FINANCIAL STATEMENTS

Note 4 – Internally Restricted

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

| | 2019 | 2018 |
|---|--------------|-------------|
| a) Investigations and discipline fund established to finance contingencies related to the costs of investigations and discipline: | | |
| Balance at beginning of the year | \$ 541,958 | \$ 529,358 |
| Interest earned | 14,400 | 12,600 |
| | 556,358 | 541,958 |
| b) <i>Health Professions Act</i> implementation fund established to finance the costs of implementing the <i>Health Professions Act</i> : | | |
| | 166,000 | 166,000 |
| c) New building fund established to finance costs of a future building: | | |
| Balance at beginning of the year | 1,142,350 | 1,115,250 |
| Interest earned | 30,400 | 27,100 |
| | 1,172,750 | 1,142,350 |
| d) Registrar recruitment fund established for the registrar recruitment process: | | |
| Balance at beginning of the year | 8,924 | 28,850 |
| Recruitment expenses | (8,924) | (19,926) |
| | – | 8,924 |
| e) Sustainability fund established to ensure the long term sustainability of the College of Registered Dental Hygienists of Alberta: | | |
| Balance at beginning of the year | 1,023,300 | 950,000 |
| Contributions | – | 50,000 |
| Interest earned | 27,200 | 23,300 |
| | 1,050,500 | 1,023,300 |
| Total | \$ 2,945,608 | \$2,882,532 |

Note 5 – Commitments

- a) The College is committed to the rental of business premises under a lease agreement expiring March, 2027. The minimum rent payable is \$5,281 per month to March, 2020, \$5,116 per month from April, 2020 to March, 2023, and \$5,446 per month from April, 2023 to March, 2027, plus the College's proportionate share of common area costs.
- b) The College is committed to the rental of office equipment under a lease agreement which expires June, 2022. The minimum lease payments are \$2,585 quarterly.
- c) The College approved provision of financial support to the Commission on Dental Accreditation of Canada commencing November, 1998. During 2019, \$25,208 (\$8.82 per member) was paid to the Commission (2018 - \$23,875; \$7.64 per member). The commitment will be \$8.82 per member in 2020.

Note 6 – Financial Instruments

The College is exposed to risk on certain financial instruments as follows:

Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk on the investments and accrued interest. The fixed-rate instruments subject the College to a fair value risk.

Liquidity risk:

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

Note 7 – 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.

COLLEGE OF REGISTERED DENTAL HYGIENISTS OF ALBERTA

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED NOVEMBER 1, 2019 TO MARCH 31, 2020

AND INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of the **College of Registered Dental Hygienists of Alberta** (the Entity), which consist of the statement of financial position at March 31, 2020, and statements of changes in net assets, operations and of cash flows for the period November 1, 2019 to March 31, 2020, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2020, and the results of its operations and its cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 8 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 and its effect on the global economy. Our opinion is not modified in respect of this matter.

Information other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Yaremchuk & Annicchiarico LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

EDMONTON, ALBERTA

SEPTEMBER 18, 2020

STATEMENT OF FINANCIAL POSITION

| | AS AT MARCH 31, 2020 | |
|--|----------------------|--------------------|
| | MARCH 31 2020 | OCTOBER 31 2019 |
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | \$ 259,860 | \$ 2,862,123 |
| Due from broker | 15,023 | 7,958 |
| Tenant improvement allowance receivable | 176,265 | 61,922 |
| Investments and Accrued Interest | 1,561,324 | 342,410 |
| Prepaid Expenses | 36,656 | 43,565 |
| Total Current Assets | 2,049,128 | 3,317,978 |
| INVESTMENTS AND ACCRUED INTEREST (Note 4) | 2,940,000 | 2,945,608 |
| EQUIPMENT (Note 3) | 157,203 | 76,514 |
| Total | \$ 5,146,331 | \$ 6,340,100 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable and Accrued Liabilities | \$ 207,504 | \$ 61,807 |
| Prepaid Membership Fees | | |
| - Canadian Dental Hygienists Association | - | 707,366 |
| - College of Registered Dental Hygienists of Alberta | 1,155,979 | 1,862,105 |
| Total Current Liabilities | 1,363,483 | 2,631,278 |
| NET ASSETS: | | |
| Invested in Equipment | 157,203 | \$ 76,514 |
| Internally Restricted (Note 4) | 2,940,000 | 2,945,608 |
| Unrestricted | 685,645 | 686,700 |
| Total Net Assets | 3,782,848 | 3,708,822 |
| Total | \$ 5,146,331 | \$ 6,340,100 |

STATEMENT OF CHANGES IN NET ASSETS

| | FOR THE PERIOD NOVEMBER 1, 2019 TO MARCH 31, 2020 | | | | |
|---|--|--------------------------------------|--------------|-------------------------|---------------------------|
| | Invested In Equipment | Internally Restricted (Note 4) | Unrestricted | March 31, 2020 Total | October 31, 2019 Total |
| Balance at beginning of the period | \$ 76,514 | \$ 2,945,608 | \$ 686,700 | \$ 3,708,822 | \$ 3,518,041 |
| Excess of revenue (expenses) for the year | (25,054) | 26,000 | 73,080 | 74,026 | 190,781 |
| Purchase of equipment | 105,743 | - | (105,743) | - | - |
| Transfers (Note 4) | - | (31,608) | 31,608 | - | - |
| Balance at end of the period | \$ 157,203 | \$ 2,940,000 | \$ 685,645 | \$ 3,782,848 | \$ 3,708,822 |

STATEMENT OF OPERATIONS

| | FOR THE PERIOD NOVEMBER 1 TO MARCH 31, 2020 | |
|--|--|---------------------------------|
| | MARCH 31, 2020 (5 MONTHS) | OCTOBER 31, 2019 (12 MONTHS) |
| REVENUE: | | |
| Membership fees | \$ 862,571 | \$ 2,075,290 |
| Continuing education: - annual | - | 155,415 |
| Examination fees | - | 18,400 |
| Grant: - Occupational Health & Safety | - | 20,000 |
| Interest | 33,778 | 80,511 |
| Newsletter, website and other | 9,449 | 2,370 |
| | 905,798 | 2,351,986 |
| EXPENSES: | | |
| Advertising and promotion | 709 | 10,308 |
| Amortization | 9,699 | 25,875 |
| Awards: - students | 7,250 | 7,347 |
| Commission on Dental Accreditation (Note 5) | 7,164 | 25,208 |
| Continuing education: - annual | 2,096 | 143,167 |
| - other programs | 11,025 | 15,075 |
| Contract administration | - | 68,575 |
| Costs of investigations and discipline | 115,887 | 151,192 |
| Donations | 9,078 | 5,548 |
| Examinations | 5,141 | 28,743 |
| Functions | 1,475 | 2,661 |
| Grant expenses: - Occupational Health & Safety | - | 20,128 |
| Inspections | 35,337 | 116,794 |
| Insurance: - general liability | 4,897 | 12,084 |
| - property | 2,499 | 5,079 |
| Liaisons and committees | 2,467 | 22,480 |
| Meetings: - governance | 14,789 | 79,092 |
| - travel and accommodation | 20,290 | 32,392 |
| National clinical exam development | - | 12,688 |
| Newsletter and website | 15,298 | 52,427 |
| Printing, postage and office | 35,977 | 138,355 |
| Professional fees | 74,382 | 197,357 |
| Recruiting | - | 10,500 |
| Rent (Note 5) | 56,522 | 141,100 |
| Salaries and benefits | 376,773 | 815,092 |
| Telephone | 7,662 | 9,943 |
| | 816,417 | 2,149,210 |
| EXCESS OF REVENUE BEFORE THE UNDERNOTED | 89,381 | 202,776 |
| LOSS ON DISPOSAL OF EQUIPMENT | 15,355 | 11,995 |
| EXCESS OF REVENUE FOR THE YEAR | 74,026 | \$ 190,781 |

STATEMENT OF CASH FLOWS

| | FOR THE PERIOD NOVEMBER 1, 2019 TO MARCH 31, 2020 | |
|--|--|---------------------------------|
| | MARCH 31, 2020 (5 MONTHS) | OCTOBER 31, 2019 (12 MONTHS) |
| OPERATING ACTIVITIES: | | |
| CASH FROM OPERATIONS: | | |
| Excess of revenue for the year | \$ 74,026 | \$ 190,781 |
| Items not involving cash for operations: | | |
| Amortization | 9,699 | 25,875 |
| Loss on disposal of equipment | 15,355 | 11,995 |
| | 99,080 | 228,651 |
| Increase in non-cash working capital balances related to operations: | | |
| Tenant improved allowance receivable | (114,343) | (61,922) |
| Prepaid expenses | 6,909 | (20,392) |
| Accounts payable and accrued liabilities | 145,697 | (31,827) |
| Prepaid membership fees | (1,413,492) | 97,509 |
| Net cash from (used in) operating activities | (1,276,149) | 212,019 |
| INVESTING ACTIVITIES: | | |
| Purchase of equipment | (105,743) | (18,176) |
| Increase in investments - net | (1,213,306) | (72,308) |
| Net cash used in investing activities | (1,319,049) | (90,484) |
| INCREASE (DECREASE) IN CASH DURING THE PERIOD | (2,595,198) | 121,535 |
| CASH AT BEGINNING OF THE PERIOD | 2,870,081 | 2,748,546 |
| CASH AT END OF THE PERIOD | \$ 274,883 | \$ 2,870,081 |
| CASH CONSISTS OF: | | |
| Cash | \$ 259,860 | \$ 2,862,123 |
| Due from broker | 15,023 | 7,958 |
| | \$ 274,883 | \$ 2,870,081 |

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 accounting standards for not-for-profit organizations. 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 stated at amortized cost plus accrued interest.

Equipment:

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

| | |
|--------------------------------|-----------------------|
| Computer equipment | 30% declining balance |
| Office equipment and furniture | 20% declining balance |
| Leasehold improvements | 14% straight line |

Financial Instruments:

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all its financial assets and financial liabilities at amortized cost.

The College's financial instruments measured at amortized cost consists of cash, investments and accrued interest and accounts payable and accrued liabilities.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount of impairment recognized previously. The amount of the reversal is recognized in net income.

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 accounting standards for not-for-profit organizations 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. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known.

Note 3 – Equipment

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

| | Cost | Accumulated Amortization | Net Book Value | |
|--------------------------------|------------|-----------------------------|----------------|------------------|
| | | | March 31, 2020 | October 31, 2019 |
| Computer equipment | \$ 189,181 | \$ 124,771 | \$ 64,410 | \$ 59,580 |
| Office equipment and furniture | 107,509 | 16,341 | 91,168 | 16,934 |
| Leashold improvements | 1,625 | – | 1,625 | – |
| | \$ 298,315 | \$ 141,112 | \$ 157,203 | \$ 76,514 |

NOTES TO THE FINANCIAL STATEMENTS

Note 4 – Internally Restricted

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

| | March 31 2020 | October 31 2019 | | March 31 2020 | October 31 2019 |
|---|------------------|--------------------|--|------------------|--------------------|
| a) Investigations and discipline fund established to finance contingencies related to the costs of investigations and discipline: | | | Balance forward | \$ 560,000 | \$ 1,895,108 |
| Balance at beginning of the period | \$ 556,358 | \$ 541,958 | | | |
| Interest earned | 5,200 | 14,400 | | | |
| Transfers | (201,558) | – | | | |
| | 360,000 | 556,358 | | | |
| b) <i>Health Professions Act</i> implementation fund established to finance the costs of implementing the <i>Health Professions Act</i> : | | | e) Facility and services fund established for the costs of major office needs and work from home costs: | | |
| Balance at beginning of the period | 166,000 | 166,000 | Balance at beginning of the period | – | – |
| Transfers | (166,000) | – | Transfers | 260,000 | – |
| | – | 166,000 | | 260,000 | – |
| c) Legislation fund established to finance the costs of drafting policies, bylaws and bills related to the standards of practice: | | | f) Succession fund established to finance the costs of recruiting and training current employees: | | |
| Balance at beginning of the year | – | – | Balance at beginning of the period | – | – |
| Interest earned | 200,000 | – | Transfers | 190,000 | – |
| | 200,000 | – | | 190,000 | – |
| d) New building fund established to finance costs of a future building: | | | g) Strategic fund established to finance the costs of major projects related to member and industry improvements: | | |
| Balance at beginning of the year | 1,172,750 | 1,142,350 | Balance at beginning of the period | – | – |
| Interest earned | 11,000 | 30,400 | Transfers | 480,000 | – |
| Transfers | (1,183,750) | – | | 480,000 | – |
| | – | 1,172,750 | | | |
| Subtotal | \$ 560,000 | \$ 1,895,108 | h) Technology fund established to finance the costs of technical improvements: | | |
| | | | Balance at beginning of the period | – | – |
| | | | Transfers | 230,000 | – |
| | | | | 230,000 | – |
| | | | i) Sustainability fund established to ensure the long term sustainability of the College of Registered Dental Hygienists of Alberta: | | |
| | | | Balance at beginning of the period | 1,050,500 | 1,023,300 |
| | | | Interest earned | 9,800 | 27,200 |
| | | | Transfers | 159,700 | – |
| | | | | 1,220,000 | 1,050,500 |
| | | | Total | \$ 2,940,000 | \$ 2,945,608 |

NOTES TO THE FINANCIAL STATEMENTS

Note 5 – Commitments

- a) The College is committed to the rental of business premises under a lease agreement expiring March, 2027. The minimum rent payable is waived from April 2020 to September 2020, \$5,116 per month from October 2020 to March 2023, and \$5,446 per month from April 2023 to March 2027, plus the College's proportionate share of common area costs.
- b) The College is committed to the rental of office equipment under a lease agreement which expires June, 2022. The minimum lease payments are \$2,585 quarterly.
- c) The College approved provision of financial support to the Commission on Dental Accreditation of Canada commencing November, 1998. During the period November 1, 2019 to March 31, 2020, \$7,164 (\$8.90 per member) was accrued as payable to the Commission (November 1, 2018 to October 31, 2019 - \$25,208; \$8.82 per member).

Note 6 – Financial Instruments

The College is exposed to risk on certain financial instruments as follows:

Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk on the investments and accrued interest. The fixed-rate instruments subject the College to a fair value risk.

Liquidity risk:

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

Note 7 – 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.

Note 8 – Other Matter

On March 11, 2020, the World Health Organization declared a global pandemic due to a global outbreak of a novel coronavirus identified as "COVID-19". In order to combat the spread of COVID-19 governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal and provincial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of College of Registered Dental Hygienists of Alberta and its operations in future periods.



COLLEGE OF REGISTERED
DENTAL HYGIENISTS
OF ALBERTA

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