

**ACDH Council Meeting
Meeting Minutes
July 31, 2023
Via Zoom**

| <u>Minutes</u> | | | |
|---|------------------------------|-------------|------------------------------|
| Attendees - Council Members | | | |
| <u>Name</u> | <u>Role</u> | <u>Name</u> | <u>Role</u> |
| Jodi Sperber | Chair, Regulated Member | Sam Heron | Councillor, Regulated Member |
| Lindsay Ord | Vice Chair, Regulated Member | Beth Blair | Councillor, Regulated Member |
| Kathy Sauze | Councillor, Regulated Member | Judy Hansen | Councillor, Public Member |
| Teanne MacCallum | Councillor, Regulated Member | | |
| John Jossa | Councillor, Public Member | | |
| Erhard Poggemiller | Councillor, Public Member | | |
| Attendees - Guests and Observers | | | |
| <u>Name</u> | <u>Role</u> | <u>Name</u> | <u>Role</u> |
| Amie Dowell | Registrar & CEO | | |
| Holly Durdle | Recorder | | |
| Preet Sandhu | Auditor, Gallo LLP | | |
| Regrets | | | |
| <u>Name</u> | <u>Role</u> | <u>Name</u> | <u>Role</u> |
| Louise Mosier | Councillor, Public Member | | |
| Carol Gibbons Kroeker | Councillor, Public Member | | |

Date Approved: September 29, 2023

1. Call to Order

Introductions: Guests / Observers

The Chair, J. Sperber, called the meeting to order at 6:02 pm on July 31, 2023, and welcomed Council members.

2. Audited Financial Statements

J. Sperber welcomed Preet Sandhu from Gallo LLP to the meeting at 6:03pm.

P. Sandhu provided Council with the background and history of Gallo LLP.

P. Sandhu presented the Draft Audited Financial Statements for the year ended March 31, 2022, to Council. An overview of the auditing produce was provided to Council.

J. Jossa questioned if any significant internal deficiencies were noted. P. Sandhu assured Council that no significant deficiencies were identified, and this will be documented in the management letter that Council will receive.

It was noted that the name change from the College of Registered Dental Hygienists of Alberta (CRDHA) to the Alberta College of Dental Hygienists (ACDH) was not relevant in this report as the name change took affect after March 31, 2023. This will be documented in the final copy of the financial statements.

P. Sandhu reviewed the statement of revenues and expenses with Council. Council expressed that they would prefer to have the list of expenses further broken down into detailed list.

Action: A. Dowell to provide P. Sandhu with a detailed list of classifications from lasts years audited financial statements.

Action: P. Sandhu to update the audited financial statements with a detailed list of expenses.

P. Sandhu reviewed assets, liabilities, and net assets with Council.

J. Hansen identified grammatical errors that will be corrected prior to receiving the final report.

P. Sandhu provided Council with an overview of the notes to the financial statements focusing on capital assets.

The demand Letter from Guild, as per legal counsel this is low risk. This topic is sensitive, and Amie will reach out to legal counsel to get correct language to use in the report.

Action: A. Dowell to reach out to legal counsel for Guild language.

J. Hansen questioned if the terms “membership” and “members” should be replaced. The suggestion was to change the language to permit fees.

Action: A. Dowell to provide P. Sandhu with new language to replace “membership” and “members”.

J. Jossa asked P. Sandhu what Council should be looking at for a strong financial condition. The financial position of the of the organization is healthy.

The Internally Restricted Net Assets was discussed. It was noted that the Internally Restricted funds policy will need to be reviewed. It would be beneficial to establish a restricted funds budget at the beginning of the year and then use funds according to the budget throughout the year.

The ACDH 2022 Audited Financial Statements were not approved at this meeting. Another meeting will be scheduled in the near future to approve the statements.

Action: H. Durdle to set up meeting to approve 2022 Draft Audited Financial Statements.

J. Sperber thanked P. Sandhu and he left the meeting at 7:20pm.

3. Dates of Next Meeting

- June 23 & 24, 2023
- September 29 & 30, 2023
- November 24 & 25, 2023

Adjourn

The meeting adjourned at 7:23pm.