



ACDH

Alberta College of Dental Hygienists

2023
ANNUAL
REPORT



LAND ACKNOWLEDGMENT

The Alberta College of Dental Hygienists acknowledges that the land on which we operate, what we call Alberta, is the traditional and ancestral territory of many peoples, subject to Treaties 6, 7, and 8.

We acknowledge the many First Nations, Métis and Inuit who have lived on and cared for these lands for generations. This includes: the Blackfoot Confederacy – Kainai, Piikani, and Siksika – the Cree, Dene, Sauteaux, Nakota Sioux, Stoney Nakoda, and the Tsuu T'ina Nation and the Métis People of Alberta, including the Métis Settlements and the Six Regions of the Métis Nation of Alberta within the historical Northwest Metis Homeland.

The College recognizes the land of those First Nations, Métis, and Inuit people as an act of reconciliation and we express gratitude to those whose territory we reside on or are visiting. We are committed to working together to continue building strong and positive relationships together.

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CHAIR'S MESSAGE

It is my privilege as Council Chair of the recently renamed Alberta College of Dental Hygienists to present this 2023 Annual Report, as approved by Council. This report covers the registration year of November 1, 2022, to October 31, 2023, and the financial year of April 1, 2023 to March 31, 2024.

I would firstly like to acknowledge Jodi Sperber for her dedication in serving as Council chair until August of 2023. On behalf of Council, I thank her for her knowledge, insights and commitment to moving the work of Council forward. I would also like to thank Erhard Poggemiller, who served as a Public member, for his diligence on Council until his passing in November 2023. Erhard brought new views and ideas to Council thanks to his wisdom from many years of service as a mayor, town councillor and board and committee member.

Over the past year, the College has undergone substantial changes and made significant strides toward achieving the goals of the 2020 – 2024 strategic plan. The full strategic plan is available on page 8 of this report.

After thorough consultation with key stakeholders, the College underwent a strategic rebranding, changing its name from the College of Registered Dental Hygienists of Alberta (CRDHA) to the Alberta College of Dental Hygienists (ACDH). This change was implemented to solidify the College's singular mandate as the regulatory body for the dental hygiene profession.

To improve accessibility and user experience, the ACDH launched a new, user-friendly website in alignment with the name change and rebranding. The new website has received recognition through awards. College staff remain committed to continually streamlining content and improving the overall user experience.

The College successfully completed the necessary work to meet the requirements of Bill 46. Key components of this work include:

- Moving the list of Health Services Restricted Activities set out in Schedule 7.1 of the Government Organization Act to Part 0.1 of the HPA.
- Moving the restricted activity authorization for each profession into the new Health Professions Restricted Activity Authorization Regulation.
- Reorganizing certain regulatory requirements, such as registration requirements, resulting in amendments to the HPA, Regulations, Bylaws and Standards of Practice.



Lindsay Ord

- Shifting Continuing Competence Programs from a College's Regulation to a Standard of Practice.
- Adding provisions enabling Colleges to apply to the Minister to amalgamate.
- Fully separating the operation of regulatory colleges from professional associations.

In alignment with the Bill 46 work, the ACDH implemented new Standards of Practice and an updated Code of Ethics. This implementation followed extensive consultation with registrants and the public, a consideration of comments from the Minister of Health, and subsequent Council approval.

The ACDH continues to emphasize the value of collaboration across many of its initiatives. In 2023, the existing jurisprudence exam was transitioned to learning modules, a pilot program done in partnership with the University of Alberta. The learning modules can now be accessed by all new applicants. Council participated in a webinar hosted by the College of Alberta Dental Assistants, focusing on creating and maintaining a culture of collaboration that reinforces the power of supporting others in reaching their goals.

As Council Chair, I want to acknowledge the hard work and resiliency of Council, the Registration Committee members, the Continuing Competence Committee members, and staff, all of whom responded to regulatory changes swiftly and effectively. Thank you for your hard work to advance the regulation of the dental hygiene profession for the protection of the public.

Respectfully submitted,
Lindsay Ord, RDH
Chair

PUBLIC MEMBER'S MESSAGE

As a public member on the Alberta College of Dental Hygienists Council, I am pleased to provide this message for the 2023 Annual Report. The responsibility of public members within the Council is to advocate for the interests of the public and execute the Council's directives in a manner that safeguards and promotes the public's welfare. Public members hold active and voting positions within the Council and are individuals who are not registered dental hygienists. They are appointed by the Government of Alberta based on their diverse backgrounds and expertise, contributing to the regulatory framework of the Council.

According to the mandates outlined in the Health Professions Act and Bill 30, the Council of the ACDH must maintain a balanced composition of 50% regulated members and 50% public members. As of October 31, 2023, the Council comprised 5 public members.

The College took great strides to engage with registrants during its virtual Town Hall meeting on May 24, 2023. The primary objectives of the Town Hall were to showcase recent developments within the College, including its recent name and brand change, to clarify the College's singular mandate as a regulator, and answer registrant questions. The recorded session is accessible on the ACDH YouTube Channel. Public members deemed it essential to reaffirm the College's mandate in this time of change: to ensure Alberta dental hygienists have the knowledge, skills, attitude, and judgment to provide safe, effective, ethical and beneficial oral healthcare services to the Alberta public.

The ACDH website was significantly revamped, making information about the dental hygiene profession more transparent and accessible to the public.

In conclusion, public members extend their appreciation to the dedicated staff and Council members for their unwavering commitment and diligence in upholding effective governance within our regulatory sphere.

Respectfully submitted,
John Jossa

Public Member for the
Alberta College of Dental Hygienists



John Jossa

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* (the Act, or HPA) and the Dental Hygienists Profession Regulation (Regulation).

The introduction of Bill 46 in 2020 separated regulatory colleges from associations and unions to ensure that colleges always put patients and the public interest first. In order to meet the Bill 46 requirements, the ACDH divested from all association-type activities and now operates under a singular mandate of public protection.

THE ROLE OF THE ACDH

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

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

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

- Meet or exceed the requirements for registration and renewal of practice permits
- Meet or exceed the requirements of the Continuing Competence Program
- Comply with the ACDH'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 Regulation
- Provide advanced restricted activities as authorized by the ACDH in accordance with legislation and Regulation
- 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 registrant of the ACDH may use the following protected titles, abbreviations and initials:

- dental hygienist
- registered dental hygienist
- DH
- RDH

VISION, VALUES, & STRATEGIC PLAN



OUR VISION

We are leaders in proactively advancing regulation and protecting the public through the provision of safe, quality oral health for all Albertans.

OUR VALUES

Accountable – We value individual and organizational accountability by accepting responsibility for our decisions and actions.

Transparent – We are committed to open and clear policies, procedures, and communication.

Collaborative – We value collaboration to create new ideas, enhance opportunities, and build relationships.

Integrity – We promote an environment of trust by demonstrating consistent, fair, and honest communication and behaviour.

STRATEGIC PLAN (2020 – 2024)

Goal 1:

Embrace leading regulatory practices to protect the public.



Objectives

- Ensure organizational capacity to anticipate and respond to external changes (e.g. government requirements) and future challenges with agility, resilience and openness
- Developing and implementing strategies to mitigate known or perceived risks
- Using data to evaluate effectiveness of current programs and identify areas to enhance regulatory effectiveness
- Enhancing regulatory policies using evidence-based best practices to support registrants in providing safe quality oral healthcare

Goal 2:

Identify and strengthen productive relationships with stakeholders.



Objectives

- Identifying, understanding, communicating, and collaborating effectively with key organizations and stakeholders
- Sharing information and consulting broadly with the public and other stakeholders
- Being a trusted voice and sought out as a valued partner and resource regarding health policy
- Look for opportunities to elevate the profile of the College within government and healthcare officials or organizations (e.g. Alberta Health Services), with the goal of becoming a trusted advisor

Goal 3:

Ensure a strong understanding amongst stakeholders of the College's regulatory role in the healthcare system.



Objectives

- Continue to improve professional communications to educate and inform the public and other key stakeholders about the role of the College and the dental hygiene broad scope of practice
- Increase efforts to improve engagement of registrants by identifying opportunities for involvement in the work of the College

Goal 4:

Achieve effective governance and strong leadership to support our mandate.



Objectives

- Governance policies are clearly defined and monitored
- Ensure that the Council is well-informed and empowered
- Providing support for Council and staff to be knowledgeable and competent in all matters of professional regulation and good governance
- Frequent strategic discussions with Council to address issues related to regulation, risks, and changes to the oral health profession

GOVERNANCE

COUNCIL COMPOSITION

On October 31, 2023, Council was comprised of five appointed registrants from the College's General register and five members of the public appointed by Alberta's Lieutenant Governor in Council.

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

Members of Council

Council Structure: 5 regulated members / 5 public members



Lindsay Ord,
regulated member



Teanne MacCallum,
regulated member



Samantha Heron,
regulated member



Kathy Sauze,
regulated member



Mimi Godin,
regulated member



Carol Gibbons Kroeker,
public member



John Jossa,
public member



Judy Hansen,
public member



Louise Mosier,
public member



Erhard Poggemiller,
public member

Council's Role

Council acts on behalf of the College to provide strategic oversight and ensure that the organization fulfills its responsibilities under the HPA and Dental Hygienists Profession Regulation.

It monitors the success of the organization in achieving the strategic goals it develops and establishes the mission, vision, and values for the organization that provides direction to both Council and the College management team.

Council is accountable to the Alberta Government, ACDH registrants, and the Alberta public. Its connection to the operational aspects of the College is through the Registrar and CEO.

Council conducts meetings to transact the business of the College as required, and no less than four (4) times per year.

Bylaws

The Council, as governing body of the Alberta College of Dental Hygienists, establishes and maintains the Bylaws pursuant to section 132 of the *Health Professions Act*. Council made the following changes to the Bylaws in the 2022/2023 year:

Section 1

- Added interpretation
- (c) added: 'Code of Ethics'
- (k) added: 'Standards of Practice'
- Added: 'These bylaws are to be read with all changes to number and gender required by context'.
- Added: 'The provisions of these bylaws are independent and severable. If any part of these bylaws becomes invalid, it does not affect the validity of the rest of these bylaws which continue in full force and effect'.
- Added: 'The headings in these bylaws are for ease of reference only and do not affect in any way the meaning or interpretation of these bylaws'.

- Added: Where the Act, the Regulation and these bylaws are silent, College policies apply.
- Added: A regulated member of the College shall be in good standing only if:
 - a) No fines, costs, assessments, penalties, levies, or fees (including initial registration fees and practice permit fees) are owing by the regulated member to the College;
 - b) The regulated member has a valid and subsisting practice permit;
 - c) The regulated member's registration and/or practice permit have not been cancelled or suspended pursuant to Part 4 of the Act;
 - d) The regulated member has complied with all College continuing competence program requirements;
 - e) The regulated member is not in breach of:
 - (i) any professional conduct orders pursuant to Part 4 of the Act;
 - (ii) any Section 118 directions pursuant to Part 6 of the Act.

Section 2

- (1) Addition of: The Council is the governing body of the College and may exercise all the powers and duties granted to a council under the Act and the Regulation.
- (2)(c) Deletion of: any non voting members appointed by Council.
- (5) Revised from: 'Council may extend the term of a regulated member of Council to enable them to complete their full term as an Officer' to Council may extend the term of a regulated member of Council to a maximum of two (2) additional one (1) year terms.
- (3)(1)(b) Revised from: 'The regulated member is suspended or ceases to be a regulated member' to 'The regulated members practice permit is suspended or the regulated member ceases to be a regulated member'.
- (3)(2) Deletion of: the words "manage and conclude review".

GOVERNANCE

Bylaws Section 2 - continued

- (3)(4) Revised from: The removal of a public member from Council may be recommended to the Lieutenant Governor in Council that their appointment be rescinded, upon discussion by the remaining council members of the issue(s) leading to the recommendation'. to 'The removal of a public member from Council may be recommended to the Lieutenant Governor in Council that their appointment be rescinded, upon a motion to that effect is passed by two-thirds (2/3) of the other members of the Council'.
- (7)(1) Deletion of: 'Registration Committee'.
- (8)(1) Deletion of: 'Registration Committee'.
- (9)(1) Revised from: 'An applicant for registration as a regulated member on the general; register or on the courtesy register must be sufficiently proficient in English to be able to engage safely and competently in the practice of dental hygiene' to 'An applicant for registration as a regulated member must be sufficiently proficient in English to be able to engage safely and competently in the practice of dental hygiene'.
- (10)(1) Deletion of: general register and courtesy register and Registration Committee.
- (10)(1)(c) Deletion of: 'Registration Committee'.
- (11)(2) Deletion of: 'Registration Committee'.
- (12)(2) Addition of: 'Complete applications.
- (12)(3) Deletion of: 'Registration Committee'.
- (13)(1) Deletion of: 'Registration Committee'.
- (14)(1) Addition of: 'A regulated member', deletion of: 'a general member and a courtesy member' and deletion of: 'Registration Committee'.
- (14)(d) Deletion of: 'fax number'.
- (14)(i) Deletion of: 'fax number'.
- (15)(1) Addition of: 'where appropriate'.
- (16)(1) Revised from: 'The following registers of non-regulated members are hereby established by the College for persons not providing professional services of the profession of dental hygiene within the Province of Alberta' to 'The following registers of non-regulated members are hereby established by the College for persons previously registered as regulated members but who are not providing professional service of the profession of dental hygiene with the Province of Alberta'.
- (16)(2)(b) Deletion of: 'unique registration number'.
- (16)(3)(b) Revised from: 'Is not currently engaged in active professional employment or intending to provide services described in section 46(1)(b) of the Act, in Alberta' to 'Is not intending to provide services described in section 46(1)(b) of the Act, in Alberta.
- (16)(3)(f) Deletion of: professional, replaced with profession.
- (16)(3)(g) Deletion of: Registration Committee
- (17)(1) Deletion of: reference to Standards of Practice.
- (17)(5) Addition of: If a competence committee is sitting with an even number and there is a tie vote, then the Chair may cast a second and deciding vote.
- (21)(1) Revised from: 'On completing a review of an application for reinstatement from a person whose practice permit and registration were cancelled under Part 4 of the Act, the Registrar or Registration Committee may order the person to pay any of or all of the College's expenses incurred in respect to the application'. On completing a review of an application for reinstatement from a person whose practice permit and registration were cancelled under Part 4 of the Act, the Registrar or, if referred to the Registration Committee by the Registrar, the Registration Committee may order the person to pay any respect to the application'.
- (22)(2) Addition of: Registration Committee

- (22)(3) Addition of: Registration Committee
- (24)(1) Addition of: bylaws (6)(1)
- (27)(1) Addition of: at the discretion of the Registrar
- (27)(2) Addition of: at the discretion of the Registrar
- (27)(3) Revised from: 'Where a regulated member is found to have committed unprofessional conduct, the Registrar shall publish and distribute, in any manner that the Registrar determines is appropriate, Hearing Tribunal decisions, Council appeal decisions and Court of Appeal decisions arising pursuant to Part 4 of the Act. Such publication and distribution shall be with the name of the regulated member unless otherwise required by the Act or otherwise directed by a Hearing Tribunal, the Registrar, a Council or the Court of Appeal' to 'Subject to the requirements of the Act, where a regulated member is found to have committed unprofessional conduct, the Registrar shall publish and distribute, in any manner that the Registrar determines is appropriate, Hearing Tribunal decisions, Council appeal decisions and Court of Appeal decisions arising pursuant to Part 4 of the Act. Such publication and distribution shall be with the name of the regulated member unless otherwise required by the Act or otherwise directed by a Hearing Tribunal, the Registrar, a Council or the Court of Appeal.'
- (29)(1) Addition of: 'and College employees'
- (33)(1) Revised from: 'Member' to 'Regulated Member'.
- (34) Revised from: 'Repeal' to 'Suspension'.
- (34)(1) Addition of: 'Council made these bylaws under section 132 of the Health Professions Act. When these bylaws come into force, they replace all previous bylaws.'
- (34)(2) Addition of: 'Council may add to, amend, or suspend these bylaws if:'
- (34)(2)(a) 'regulated members and any other stakeholders Council identifies are notified of any proposed changes in a manner Council deems appropriate;'
- (34)(2)(b) Addition of: 'regulated members and other stakeholders may review and comment on the changes; and'
- (34)(2)(c) Addition of: 'comments are accepted for fourteen days after regulated members and other stakeholders are notified.'
- (34)(3) Addition of: 'Council will consider comments from regulated members and other stakeholders before giving final approval to any changes.'
- (34)(4) Addition of: 'Within thirty (30) days of Council approving changes to the bylaws, the Registrar will notify regulated members about where to access a copy of the bylaws. Notice will be by email to the last known contact information of each regulated member.'
- (34)(5) Addition of: 'Despite anything to the contrary in these bylaws, the Council may, by its own motion, temporarily suspend or amend portions of these bylaws during an internal or external disaster, public health emergency, state of emergency or similar event to ensure efficient functioning of the College provided:'
- (34)(5)(a) Addition of: 'the motion lists the specific bylaw suspensions and amendments;'
- (34)(5)(b) Addition of: 'the motion specifies the number of days the suspension or amendment is in effect, not to exceed one hundred twenty (120) days; and'
- (34)(5)(c) Addition of: 'the motion is approved by a simple majority of the Council.'

GOVERNANCE

REGISTRAR

The Registrar performs all the duties designated to the position by the legislation and other management duties as delegated by Council and is accountable to Council.

CEO

The CEO is responsible for operational management of the organization and is accountable to Council. Currently, the Registrar and CEO positions are held by one person.

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 from the General register. This legislated committee reviews registration issues referred to it by the Registrar and makes determinations.

MEMBERS: (As of October 31, 2023)

- Carolynn Reimann, Chair
- Tyla Gill
- Jesse Novak

COMPETENCE COMMITTEE

The Competence Committee consists of no fewer than four members from the General register. This legislated committee reviews competence program issues as referred by the Registrar or a Hearing Tribunal and makes determinations. The committee also makes recommendations to Council regarding the College's Continuing Competence Program.

MEMBERS: (As of October 31, 2023)

- Brittany Fandrick, Chair
- Olena Sazonova
- Heather Nelson
- Samiha Rahman

HEARING TRIBUNALS OR COMPLAINT 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 disciplinary sanctions. Two or more individuals may also be appointed to a Complaints 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.

MEMBERS: (As of October 31, 2023)

- Kwaku Adu
- Matthew Bennett
- Glen Buick
- Douglas Dawson
- Emeka Ezike-Dennis
- Darwin Durnie
- Sarita Dighe-Bramwell
- Terry Engen
- Shelly Flint
- Catherine (Katre) Freeman
- Sarah Gingrich
- Lyle Guard
- Lillian (Patricia) Hull
- Andrew James
- Dianne Jossa
- Kevin Kelly
- Naz Mellick
- Andrew Otway
- Vincent Paniak
- Barbara Rocchio
- Ogochukwu (Ugo) Ukpabi
- Anita Warnick
- Don Wilson

ACDH Management Team

The management team is responsible for employing the appropriate means to ensure enforcement of the Act and for achievement of the strategic plan established by Council. They achieve this through the application of policies, procedures, and activities. A list of current staff and their responsibilities is available on the College's website.

ORGANIZATIONAL STRUCTURE

Council, statutory committees and other College positions are established in accordance with the Health Professions Act and the ACDH bylaws. Council governs the ACDH in accordance with the Act and Bylaws.



REGULATORY FUNCTIONS

STANDARDS OF PRACTICE AND CODE OF ETHICS

The Standards of Practice and the Code of Ethics provide direction to health professionals in the practice of their profession. Standards of Practice set the minimum levels of professional behaviour and conduct of regulated health professionals, and the Code of Ethics is a set of principles of professional conduct which guides all dental hygienists and establishes the expectations for dental hygienists in fulfilling duties to their clients, to the public, and to the profession.

- Following consultation with registrants and the public in summer 2022, the new Standards of Practice and Code of Ethics were approved by Council in June 2023 and went into effect on August 1, 2023.
- The Standards of Practice are structured as a series of stand-alone documents that collectively form a comprehensive unit of standards to inform a dental hygienist's practice.
- The Code of Ethics aligns with and is mutually supportive of other regulatory documents that guide the profession, including the *Health Professions Act*, Dental Hygienists Profession Regulation, and the College's Standards of Practice, Bylaws, Guidelines and Policies.

As of October 31, 2023, the following documents are approved and available on the College's website:

ACDH Standards of Practice

- ADMINISTRATION OF LOCAL ANAESTHESIA
- ADVERTISING
- CLINICAL THERAPY
- COLLABORATION
- COMMUNICATION
- CONFLICTS OF INTEREST
- CONTINUING COMPETENCE
- CONTINUITY OF CARE
- DOCUMENTATION
- DRUGS: GENERAL

- DRUGS: PRESCRIBING SCHEDULE 1 DRUGS
- DUTY TO REPORT
- EVIDENCE-INFORMED PRACTICE
- INFORMED CONSENT
- IONIZING RADIATION
- PATIENT-CENTRED APPROACH
- PRIVACY AND CONFIDENTIALITY
- PROFESSIONAL ACCOUNTABILITY
- PROTECTING PATIENTS FROM SEXUAL ABUSE AND MISCONDUCT
- RECORD MANAGEMENT
- RESTRICTED ACTIVITIES
- SAFETY AND RISK MANAGEMENT
- SUPERVISION OF RESTRICTED ACTIVITIES

ACDH Guidelines

- ADVERTISING
- CONTINUITY OF CARE
- DRUGS AND NATURAL HEALTH PRODUCTS
- DUTY TO REPORT
- FEES AND BILLING
- INFECTION PREVENTION AND CONTROL
- INFORMED CONSENT
- NITROUS OXIDE/OXYGEN CONSCIOUS SEDATION
- PRESCRIBING SCHEDULE 1 DRUGS
- PREVENTING SEXUAL ABUSE AND SEXUAL MISCONDUCT TOWARDS PATIENTS
- PRIVACY AND THE PATIENT RECORD
- PROFESSIONAL BOUNDARIES

ACDH Code of Ethics

COMPLIANCE ADVISORS

College Compliance Advisors consistently field inquiries from registrants, providing guidance to help them comprehend and adhere to the regulatory documents applicable to their obligations. In the 2023 registration year, Compliance Advisors at the College answered on average 90 calls/emails per month. The majority of the questions asked by registrants were related to areas such as documentation, scope of practice, advertising, clinical therapy and the registrant's duty to report. This was followed by questions related to the continuing competence program, registration and renewal, practice ownership, employment, complaints, privacy, and Registrant Portal navigation.

CONTINUING COMPETENCE PROGRAM

As a result of Bill 46, the College's Continuing Competence Program moved from the Dental Hygienist Profession Regulation into a Standard of Practice. Each registrant on the General register must meet the Continuing Competence Program (CCP) requirements as set out in the College's Continuing Competence Program Standard of Practice and Program Manual. A registrant must earn 45 CCP credits (One (1) credit = one (1) hour of learning activity) in each three-year reporting period. A registrant's reporting period begins on November 1 following their initial date of registration with the ACDH.

The Continuing Competence Program includes mandatory education requirements. Registrants are required to complete CPR annually.

Registrants self-report their credits in the Registrant Portal. Registrants must have evidence of obtaining 45 CCP credits in their three-year reporting period in order to renew their practice permit.

At annual renewal, all applications are reviewed for compliance with the CCP. The Continuing Competence Program Manual are available on the College's website.

ENTRY-TO-PRACTICE EXAMINATIONS

National Dental Hygiene Certification Examination

National Written Examination Successful completion of the Federation of Dental Hygiene Regulators of Canada's (FDHRC) National Dental Hygiene Certification Exam (NDHCE) is required for registration with the ACDH. The examination is offered three times each year in multiple sites across Canada. The ACDH is a member and director on the FDHRC Board and has oversight of the NDHCE.

Jurisprudence

In order to become registered, all applicants with the ACDH are required to successfully complete the online Jurisprudence exam to increase their knowledge of relevant provincial legislation and ACDH Bylaws, practice standards, guidelines and Code of Ethics.

College staff piloted a new modernized Jurisprudence in March 2023, with University of Alberta students. The examination format transitioned to modular structure to enhance learning outcomes, accompanied by a platform migration to Moodle. Following the successful pilot program, completion of the exam became compulsory for all applicants.

Canadian Performance Examination in Dental Hygiene

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. Applicants from non-accredited schools who have been granted equivalency and have passed the National Dental Hygiene Certification Examination must also successfully complete the Canadian Performance Examination in Dental Hygiene (CPEDH™) before they can complete their registration with the ACDH. The CPEDH was developed through a partnership of the College of Dental Hygienists of British Columbia, College of Registered Dental Hygienists of Alberta, and the College of Dental Hygienists of Ontario, and is now administered by the Federation of Dental Hygiene Regulators of Canada.

REGULATORY FUNCTIONS

REGISTRATION STATISTICS

REGULATED MEMBER STATISTICS

The Dental Hygienists Profession Regulation establishes two categories of registration within the Regulated Member Register; General and Courtesy. 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 a specified purpose and period of time, as approved by the Registrar, and for up to 60 days.

Regulated Members - AS AT OCTOBER 31, 2023

	2019	2020	2021	2022	2023
General Regulated Members	3298	3239	3328	3570	3861
Courtesy Members	2	1	1	0	0
Total	3300	3240	3329	3570	3861

New Applications for Registration - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

	2019	2020	2021	2022	2023
Received	234	194	222	323	376

New Registrations Completed - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

	2019	2020	2021	2022	2023
University of Alberta	0	43	41	41	40
Other Canadian	166	136	158	256	332
International	4	3	0	4	1
Total	170	182	199	301	373

Conditional Registrations - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

	2019	2020	2021	2022	2023
Issued	5	5	3	13	9
Conditions Met	3	1	2	5	8
Registrations Revoked	2	0	1	0	1

Transfers and Reinstatements - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

	2020	2021	2022	2023
Transfers	6	2	11	12
Reinstatements	7	9	27	15

NON-REGULATED REGISTRANT STATISTICS

ACDH Bylaws provide for a Non-Practicing category of registration. 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. Enrollment in this category allows registrants to receive communications from the College on matters concerning regulation of the profession in Alberta.

Non-Regulated Registrants - AS AT OCTOBER 31, 2023

	2019	2020	2021	2022	2023
Non-Practicing	172	147	159	176	116

ADVANCED RESTRICTED ACTIVITY AUTHORIZATION

Individuals on the General register 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 may be authorized to perform those activities. Likewise, if authorized by the College, individuals on the Courtesy register may also perform advanced restricted activities.

Registrants Authorized to: - AS AT OCTOBER 31, 2023

	2019	2020	2021	2022	2023
Administer local anaesthesia by injection	2205	2238	2245	2313	2452
Perform restorative procedures of a permanent nature in collaboration with a dentist	51	52	48	53	58
Prescribe a limited subset of Schedule 1 drugs	80	115	149	217	272
Prescribe or administer nitrous oxide/oxygen conscious sedation	298	295	290	309	317
Perform orthodontic procedures in collaboration with a dentist	95	104	104	109	118
NP swabbing			10	11	11

REGULATORY FUNCTIONS

COMPLAINTS STATISTICS

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

Complaints Information - NOVEMBER 1, 2021 TO OCTOBER 31, 2023

	2019	2020	2021	2022	2023
New complaints received	12	6	9	3	7
Complaints carried over from previous years	3	13	6	1	0
Complaints withdrawn	0	2	2	1	1
Complaints resolved by Complaints Director	0	2	3	2	2
Complaints dismissed	2	3	1	1	1
Request for review of dismissal of complaint	0	0	0	0	0
Referred to a Hearing Tribunal	0	1	1	0	0
Number of complaints closed	2	8	2	4	2
Number of complaints still open	13	10	6	0	5
Number of registrants dealt with under s.118	0	0	0	0	0
Number of complaints alleging sexual abuse or misconduct	0	0	0	0	0

Nature of New Complaints - NOVEMBER 1, 2022 TO OCTOBER 31, 2023*

	2019	2020	2021	2022	2023
Advertising/business operations	0	2	4	1	3
Conduct - non-sexual in nature	1	0	1	1	2
Communication/consent	4	0	1	1	1
Contravention of an Act or Regulation		1	0	0	2
Ethical issues	2	0	1	0	0
Privacy issues	1	1	0	0	1
Record keeping	0	2	1	0	1
Sexual abuse or sexual misconduct	0	0	0	0	0
Skills/practice/knowledge	4	0	1	0	2
Total Complaints Received	12	6	9	3	7

Source of New Complaints - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

	2019	2020	2021	2022	2023
Patient (formerly "Client")	8	2	6	2	6
Complaints Director	2	2	2	0	1
ACDH Registrant	0	0	0	1	0
Employer	1	1	0	0	0
Other (agency, professional body, other health professional)	0	1	1	0	0
Public/family member	1	0	0	0	0
Total Complaints Received	12	6	9	3	7

*Note: Due to the complexity of some of the complaints received in the 2022-2023 Registration year, the number of Nature of New Complaints categories exceeds the number of new complaints. This is because some complaints contained multiple types of concerns.

HEARINGS DIRECTOR REPORT

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

Hearings, Appeals and Reviews Conducted - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

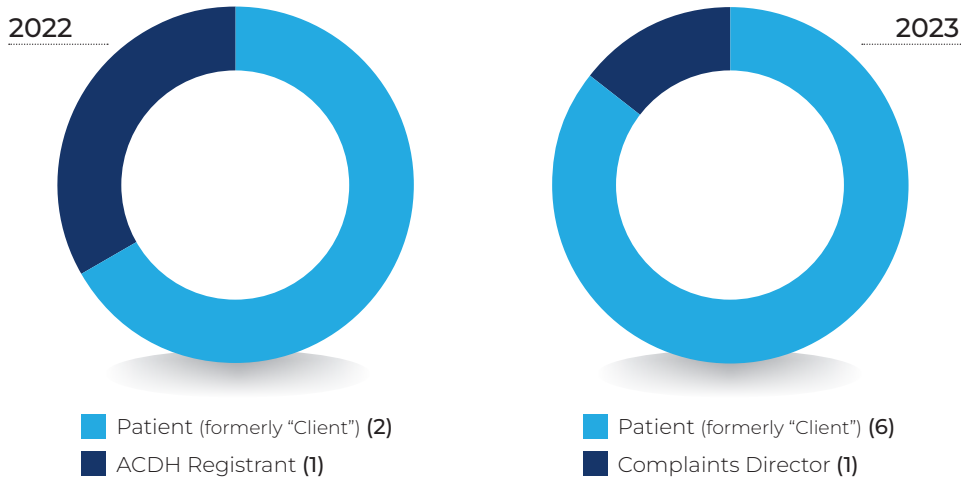
	2019	2020	2021	2022	2023
Findings based in whole or in part on sexual abuse	0	0	0	0	0
Findings based in whole or in part on sexual misconduct	0	0	0	0	0
Hearings	0	2	0	0	0
Hearings partly or completely closed to the public	0	0	0	0	0
Appeal of hearing tribunal decision to council	0	0	0	0	0
Complaint Review Committee review of decision to dismiss a complaint	0	0	0	0	0

Outcomes of Hearings, Appeals and Reviews - NOVEMBER 1, 2022 TO OCTOBER 31, 2023

Hearing Tribunal (s): n/a

Complaint Review Committee review of a complaint dismissal: n/a

Source of Complaints



COLLEGE INITIATIVES

HR POLICIES

A review of College HR Policies was completed in January 2023 and the policies became effective on April 1, 2023. The HR consultant revised all HR policies for staff, which were then reviewed by the Registrar/CEO with the staff in January. Examples of the new policies include the addition of the RRSP Policy.

DATABASE ENHANCEMENTS

Database enhancements for online registration began on June 1, 2023. Applications transitioned from a paper-based system to online registration to improve efficiency. Between June 1 and October 31, 2023, 167 online applications were processed.

JURISPRUDENCE EXAM

The modernization of the Jurisprudence exam occurred in March 2023, with a pilot for University of Alberta students. The exam format was changed to modules for improved learning outcomes, and the platform shifted to Moodle. After the pilot, completion of the exam became mandatory for all applicants.

DATA MANAGEMENT

The College Data Strategy transitioned to a cloud-based system in April 2023, utilizing SharePoint instead of the Z drive. The shift eliminated the need for a VPN, and documents were transferred department by department. This cloud-based system allows staff to access documents anywhere, anytime, facilitating collaboration and document sharing.

CONTINUING COMPETENCE PROGRAM

To comply with updates to the *Health Professions Act*, the College developed a Standard of Practice for the Continuing Competence Program and a Continuing Competence Program Manual. Additionally, two Standards of Practice addressing the performance of restricted activities were created. Bylaws were approved in January 2023 to come into effect on March 31, 2023, involving the transition of certain components from the bylaws to regulations.

STANDARDS OF PRACTICE, GUIDELINES, AND CODE OF ETHICS

The Council approved an updated Code of Ethics and 23 new Standards of Practice. The College communicated these to registrants, and required acknowledgment of having read the new Standards of Practice in the 2023-2024 Renewal application. A number of guidelines were also developed before October 31, 2023.

PROGRAM APPROVAL

The approval process for Dental Hygiene schools in Alberta began in Q1 2023, with Council authorizing the registrar & CEO to establish a committee. This committee will oversee the program approval process for new Dental Hygiene Educational Institutions in Alberta.

REBRANDING

Internal and external branding, along with website redevelopment, were launched on April 5th, 2023. The strategic objectives behind the new brand were derived from insights on the meaning of the logo and the development strategy.

RESTRUCTURING

In Q1 of 2023, the College underwent an organizational review and restructuring, resulting in changes to the organizational chart and the addition of a management level to distribute workload effectively.

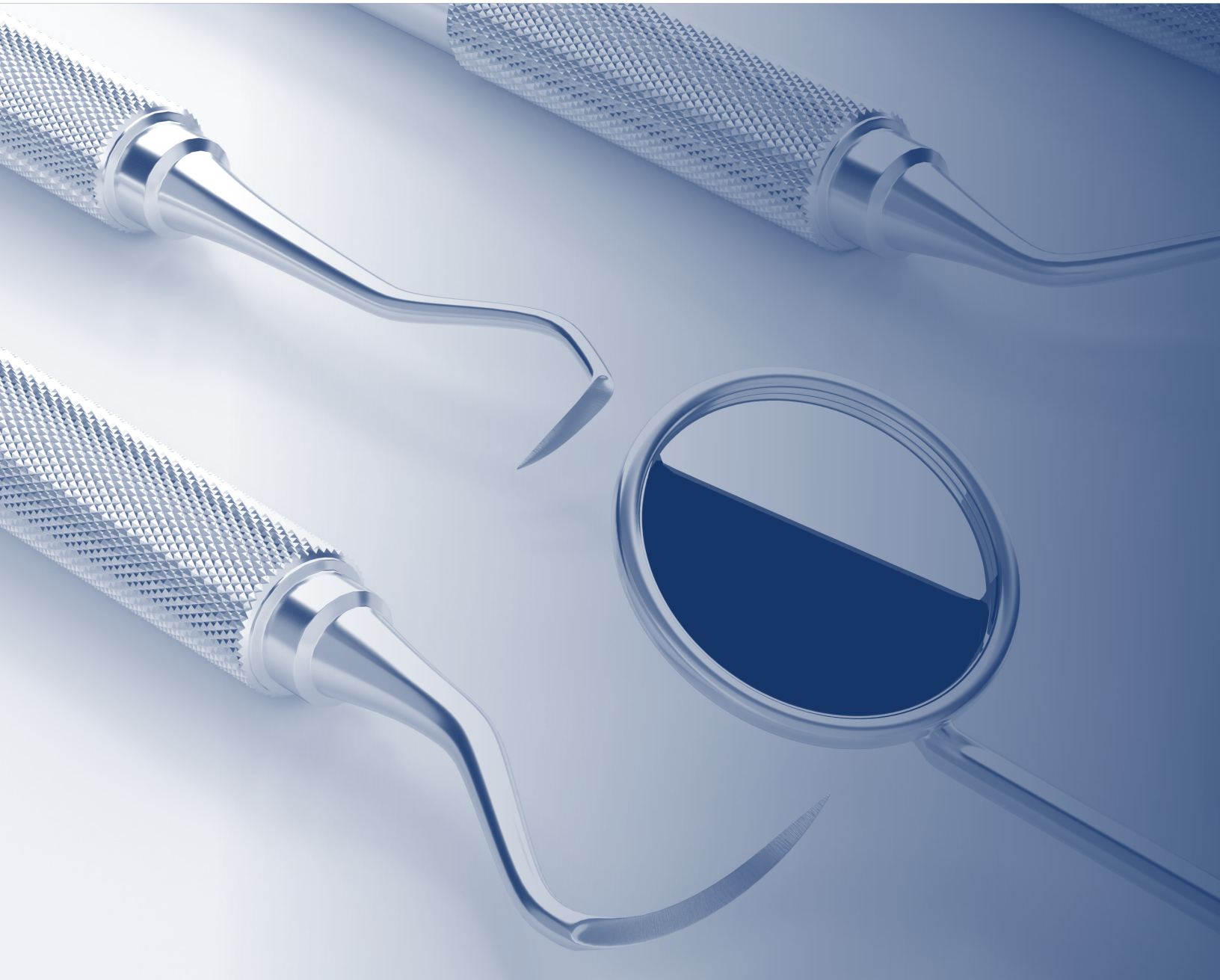
COMMUNICATIONS SURVEY

A communication survey was sent to registrants in mid-March 2023, with 390 respondents providing feedback. Common themes were extracted from the results, which the College has used to enhance its communications with registrants.

REGISTRANT TOWN HALL

The Registrant Townhall, held virtually on May 24, 2023, featured presentations from the CEO and Registrar, Deputy Registrar, Compliance Advisor, and Public Member of Council. Approximately 150 participants attended the event, with additional registrants watching the recording on YouTube afterwards.





ALBERTA COLLEGE OF DENTAL HYGIENISTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Alberta College of Dental Hygienists

OPINION

We have audited the financial statements of Alberta College of Dental Hygienists (the "organization"), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenses, changes in net assets and 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 organization as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 organization in accordance with 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.

OTHER MATTER

The financial statements for the year ended March 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on August 14, 2023.

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 ASNPO, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

(continues)

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 organization'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 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization'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 organization 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.



MAHON + ASSOCIATES
Chartered Professional Accountants

Edmonton, Alberta
June 21, 2024

Bruce MS Mahon Professional Corporation
Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 246,388	\$ 119,316
Prepaid expenses	37,634	13,275
	284,022	132,591
INVESTMENTS (Note 3)	6,581,883	5,933,174
PROPERTY AND EQUIPMENT (Note 4)	166,167	153,876
	\$ 7,032,072	\$ 6,219,641
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 64,833	\$ 54,458
Wages payable	64,271	13,957
Deferred permit fees (Note 6)	1,381,291	1,255,061
	1,510,395	1,323,476
NET ASSETS		
Unrestricted	2,591,073	2,062,935
Internally restricted (Note 7)	2,764,437	2,679,354
Invested in property and equipment	166,167	153,876
	5,521,677	4,896,165
	\$ 7,032,072	\$ 6,219,641
COMMITMENTS (Note 8)		

ON BEHALF OF COUNCIL

 _____ Council Member

 _____ Council Member

STATEMENT OF REVENUES AND EXPENSES

Year Ended March 31, 2024

	2024	2023
REVENUES		
Permit fees	\$ 2,560,804	\$ 2,435,326
Investment income	198,709	81,727
Discipline costs, fines and other	1,837	22,250
Grant	-	12,045
	2,761,350	2,551,348
EXPENSES		
Salaries and benefits	1,052,628	988,348
Rent and office costs	188,747	211,005
Professional fees and consulting	145,048	69,891
Information technology	121,574	186,642
Bank charges and accounting	108,041	101,145
Continuing competence	97,784	75,758
Stakeholders	78,755	28,434
Legal	78,742	70,034
Registration	66,498	96,757
Amortization	60,044	74,546
Meetings	46,616	33,124
Communications	27,926	19,560
Professional conduct	23,245	1,360
Insurance	22,426	21,530
Losses on disposal of equipment	17,764	-
	2,135,838	1,978,134
EXCESS OF REVENUES OVER EXPENSES	\$ 625,512	\$ 573,214

STATEMENT OF CHANGES IN NET ASSETS

Year Ended March 31, 2024

	Unrestricted	Invested in Property and Equipment	Internally Restricted (Note 7)	2024	2023
BALANCE AT BEGINNING OF THE YEAR	\$ 2,062,935	\$ 153,876	\$ 2,679,354	\$ 4,896,165	\$ 4,322,951
Excess of revenue (expenses) for the year	703,320	(77,808)	-	625,512	573,214
Purchase of property and equipment	(90,099)	90,099	-	-	-
Transfers, net (Note 7)	(85,083)	-	85,083	-	-
BALANCE AT END OF THE YEAR	\$ 2,591,073	\$ 166,167	\$ 2,764,437	\$ 5,521,677	\$ 4,896,165

STATEMENT OF CASH FLOWS

Year Ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 625,512	\$ 573,214
Items not affecting cash:		
Amortization	60,044	74,546
Loss on disposal of property and equipment	17,764	-
	703,320	647,760
Changes in non-cash working capital:		
Accounts receivable	-	22,797
Accounts payable and accrued liabilities	10,375	(13,392)
Deferred permit fees	126,230	29,618
Prepaid expenses	(24,359)	16,926
Wages payable	50,314	(4,240)
	162,560	51,709
Cash flow from operating activities	865,880	699,469
INVESTING ACTIVITIES		
Purchase of property and equipment	(90,099)	(92,306)
Purchase of investments, net of redemptions	(648,709)	(1,148,167)
Cash flow used by investing activities	(738,808)	(1,240,473)
INCREASE (DECREASE) IN CASH FLOWS	127,072	(541,004)
Cash - beginning of year	119,316	660,320
CASH - END OF YEAR	\$ 246,388	\$ 119,316

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2024

1. PURPOSE OF THE ORGANIZATION

Alberta College of Dental Hygienists (the “College”) is constituted under the *Health Professions Act*. The College is a not-for-profit organization and accordingly, is exempt from payment of income taxes.

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, a code of ethics and investigates and acts on complaints.

On April 5, 2023 the College changes its name from College of Registered Dental Hygienists of Alberta to Alberta College of Dental Hygienists.

2. SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are as follows:

REVENUE RECOGNITION

Membership revenue is recognized in the year to which the membership fees relate. The portion of annual permit fees paid before year end which relates to the next fiscal year has been included in deferred revenue.

Administration fees are recognized in the year to which the related service is provided.

Investment income is recognized as it is earned.

Conduct recoveries and other revenue are recognized when the amount is established and collection is reasonably assured.

CONTRIBUTED SERVICES

The work of the College is dependent on the voluntary service of many individuals. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash balances with banks.

INVESTMENTS

Guaranteed investment certificates and term deposits are stated at the purchase amount plus accrued interest.

(continues)

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

PROPERTY AND EQUIPMENT

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

Furniture and equipment	20%
Computer equipment	30%
Information systems	30%
Leasehold improvements	term of the lease

The organization regularly reviews its property and equipment to eliminate obsolete items.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

FINANCIAL INSTRUMENTS POLICY

The College initially measures its financial assets and liabilities at fair value. Subsequent measurement is at amortized cost.

Financial assets measured at amortized cost consist of cash and investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and wages payable.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of 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.

USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not-forprofit 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 period. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates include the estimated lives of capital property and equipment. Actual results could differ from these estimates.

COMPARATIVE FIGURES

Certain comparative amounts have been reclassified to conform to the current year's presentation.

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2024

3. INVESTMENTS

	2024	2023
Guaranteed investment certificates with interest rates ranging from 1.05% to 5.25% (2023 - 0.55% - 4.60%), maturing between April 19, 2024 and December 22, 2026 (2023 - April 27, 2023 and December 22, 2026).	\$ 5,900,000	\$ 5,200,000
Investment cash balance	7,171	5,987
Canadian mutual fund savings account	606,997	698,100
Accrued interest receivable	67,715	29,087
	\$ 6,581,883	\$ 5,933,174

The cost of the investments plus accrued interest receivable approximates their market value.

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Computer equipment	\$ 106,333	\$ 75,875	\$ 30,458	\$ 35,192
Information systems	127,433	64,856	62,577	57,134
Furniture and equipment	109,897	71,450	38,447	48,059
Leasehold improvements	58,164	23,479	34,685	13,491
	\$ 401,827	\$ 235,660	\$ 166,167	\$ 153,876

Amortization of equipment provided in the current year totaled \$60,044 (2023 - \$74,546).

5. RELATED PARTY TRANSACTIONS

Included in College property and equipment is a database with a cost of \$127,433. The database system was purchased from a company whose director is a member of the immediate family of management. The purchase of the database is in the normal course of operations and is measured at the exchange amount, which is the amount of consideration agreed upon by the parties.

6. DEFERRED PERMIT FEES

The prior year deferred permit fees of \$995,100 have been included in the 2023 permit income on the Statement of Revenues and Expenses. The College collected \$941,775 of deferred permit fees during fiscal 2024 which will be included in the 2025 permit income.

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2024

7. INTERNALLY RESTRICTED FUNDS

The following funds have been established by Council for the purposes stated below. The funds in all internally restricted accounts can only be expended upon approval by Council.

The Unrestricted fund accounts for the College's operations and administrative activities. The College's accumulated surpluses and deficits from year to year are added to and subtracted from the Unrestricted reserve.

The Invested in Property and Equipment fund reports the assets, liabilities, revenue and expenses related to the College's property and equipment. Amortization expense and losses on disposals of equipment are subtracted from this fund. Property and equipment purchases in the year are transferred to this fund from the Unrestricted reserve.

The Sustainability fund is established to provide for continued operations for a minimum of six months if there are unexpected interruptions in cash flow or unexpected expenses.

The Investigations and Discipline fund is intended to provide funds to cover the cost of complex discipline issues including appeals above the amount in the annual operating budget.

The Facility and Services fund may be used to cover the cost of any improvements of the College office space and staff work from home requirements.

The Strategic fund will provide funds to meet the cost of regulatory improvements, continuing competence programs, exam courses and communications.

The Technology fund is created to ensure the College can fund technology projects and cyber security initiatives.

The Legislation fund supports projects related to the regulatory mandate of the College including the implementation of new government bills, bylaws and standards of practice.

The Succession fund provides resources to support the recruitment and training of highly qualified individuals to enhance the operations of the College.

	2024	2023
INVESTIGATIONS AND DISCIPLINE FUND	\$ 360,000	\$ 360,000
LEGISLATION FUND	171,436	171,436
FACILITY AND SERVICES FUND	260,000	260,000
SUCCESSION FUND	121,484	121,484
STRATEGIC FUND	358,253	412,753
Transfer to Unrestricted Fund	-	(54,500)
	358,253	358,253
SUSTAINABILITY FUND	1,280,477	1,262,300
Interest earned	85,083	18,177
	1,365,560	1,280,477
TECHNOLOGY FUND	127,704	217,704
Transfer to Unrestricted Fund	-	(90,000)
	127,704	127,704
	\$ 2,764,437	\$ 2,679,354

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2024

8. COMMITMENTS

The College is committed to the rental of business premises under a lease agreement expiring March 2027. The minimum rent payable is \$5,446 per month to March 2027, plus the College's proportionate share of common area costs. Future estimated contractual payments including operating costs as at March 31, 2024, are as follows:

2025	\$ 145,433
2026	145,433
2027	145,433
	<hr/>
	\$ 436,299

9. CONTINGENT LIABILITY

During the fiscal 2024 year, the College received a demand letter from a service provider. The payable has been deemed unlikely by legal counsel and no liability has been recorded in these financial statements.

10. 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 rate risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk.

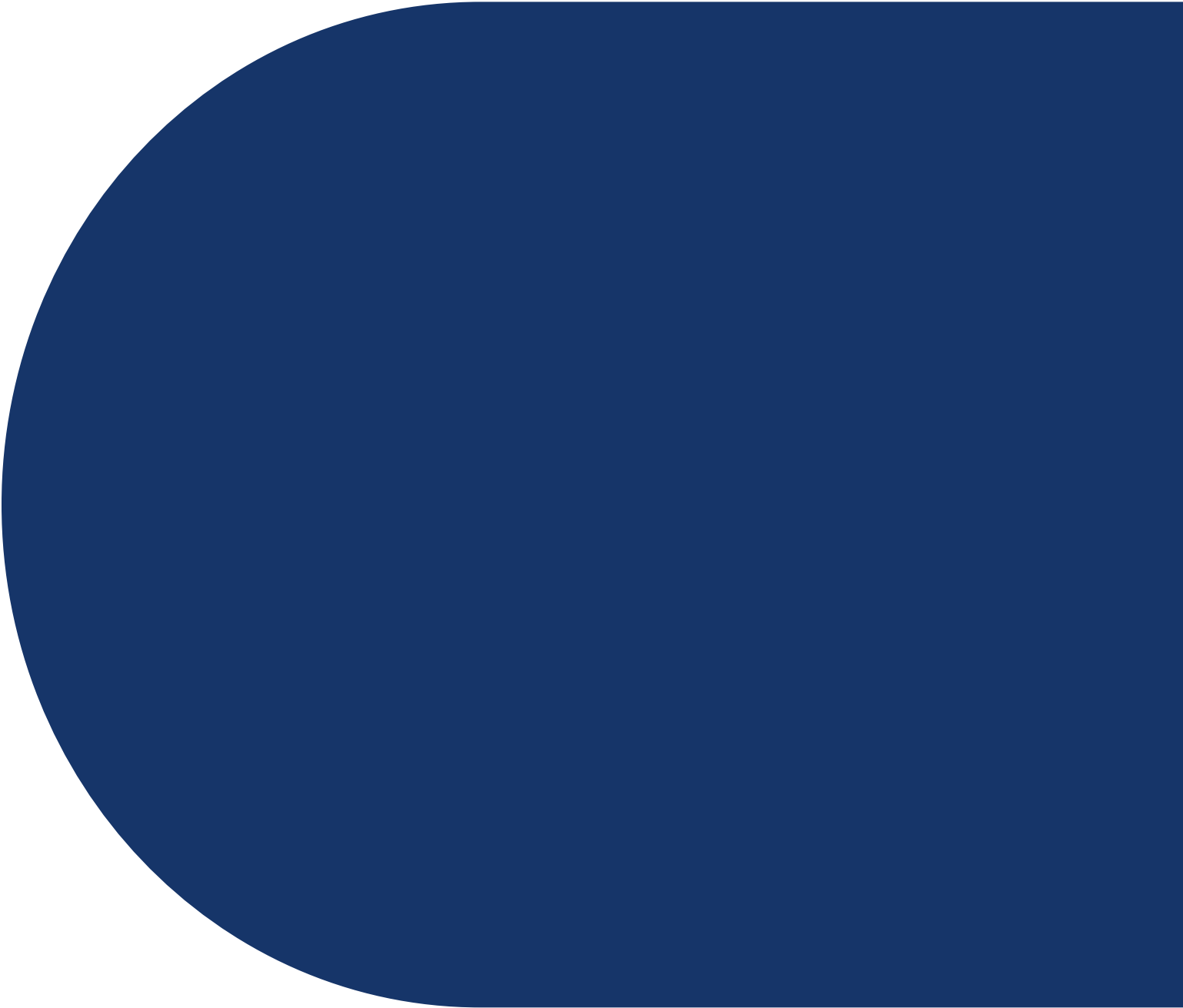
INTEREST RATE RISK

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The College is exposed to interest rate risk primarily through its fixed rate investments. The College manages this exposure through its investment policies and procedures.

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 and wages payable. The organization considers that it has sufficient funds available to meet current and long-term financial needs.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.





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