



COLLEGE OF REGISTERED  
DENTAL HYGIENISTS  
OF ALBERTA



2 0 0 6   A N N U A L   R E P O R T

a new look  
for a new era



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*The College of Registered Dental Hygienists of Alberta (CRDHA) exists so that Albertans will receive safe, high quality dental hygiene care and the profession of dental hygiene is advanced.*



JACKI BLATZ, RDH  
PRESIDENT

## P R E S I D E N T ' S   R E V I E W

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I am pleased to provide you with the first Annual Report of the College of Registered Dental Hygienists of Alberta (CRDHA) for the year ending October 31, 2006.

On October 25, 2006 we were thrilled to receive news that, through an Order in Council, Schedule 5 of the *Health Professions Act (HPA)* and the Dental Hygienists Profession Regulation were approved to come in force on October 31, 2006. On the coming into force of Schedule 5, the corporation known as the Alberta Dental Hygienists' Association was continued as the College of Registered Dental Hygienists of Alberta and the old *Dental Disciplines Act* was repealed. What an exciting end to our year!

A strong commitment to the principles of regulatory change for health professions by the Minister and staff of Alberta Health and Wellness, and extensive work done by your Council members, committees, volunteers and College staff over the past twelve years has resulted in legislation that launches a new era for the profession of dental hygiene and the delivery of dental hygiene services to Albertans. Government and the CRDHA will continue to work together to ensure the safe, effective provision of dental hygiene services in Alberta.

I'd like to take this opportunity to thank all CRDHA members for their support over the years. I encourage you to keep abreast of the regulatory changes by reading all information from the CRDHA and

attending workshops or events regarding the new legislation.

As the last President of the Alberta Dental Hygienists' Association and the first President of the new College of Registered Dental Hygienists of Alberta, it has been a pleasure to serve you. I have appreciated the opportunity to communicate with members throughout the province, to work with the Council and to have the support of a very dedicated staff.

It should be noted that the activities summarized in the body of this Annual Report for the year ending October 31, 2006 were primarily conducted under authority of the *Dental Disciplines Act* by the Alberta Dental Hygienists' Association.

Jacki Blatz, RDH  
*President*

### MEMBERS OF COUNCIL

Jacki Blatz, President  
Rebecca Beaulne, Vice President  
Trish Clayton, Past President  
Jean Fraser, Public Member  
Debbie Hubbard, Public Member  
Pauline Kotowich  
Brenda Murray  
Rachelle Pratt  
Marianne Reeder  
Lucy Scharfenberger



## INTRODUCTION

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### BACKGROUND

Dental hygienists have provided oral health services to Albertans primarily through dental practices and community health settings since 1951. The dental hygienists profession was self-regulated under the *Dental Disciplines Act* from November 1990 to October 31, 2006 when the *Health Professions Act* came into force for the dental hygienists profession. The *Health Professions Act* has removed some of the previous barriers to delivery of dental hygiene services and will facilitate delivery of services in a wider variety of settings including interdisciplinary health centres, continuing care facilities, home care settings or independent dental hygiene practices.

### TRANSITION

On the coming into force of the *Health Professions Act (HPA)* for the dental hygienists profession,

- a) the corporation known as the Alberta Dental Hygienists' Association (ADHA) is continued as the College of Registered Dental Hygienists of Alberta (CRDHA);
- b) the members of the Council of the ADHA under the *Dental Disciplines Act* continue as members of the council of the CRDHA under the *HPA* for the same terms of office;
- c) the registrar of the ADHA under the *Dental Disciplines Act* continues as the registrar of the CRDHA under the *HPA*;
- d) the president of the ADHA under the *Dental Disciplines Act* continues as the president of the CRDHA under the *HPA* for the same term of office; and
- e) the members of the Registration Committee of the ADHA under the *Dental Disciplines Act* continue as members of the Registration Committee of the CRDHA under the *HPA* for the same terms of office.

### NEW TERMINOLOGY

The *HPA* introduces new terminology and positions with which members and the public will have to become familiar. Annual certificates to practice are replaced by practice permits. The Hearing Tribunal replaces the Discipline Committee. The Practice Review Board is replaced by a Competence Committee and the positions of Complaints Director and Hearings Director are newly created by the *HPA*.



## OVERVIEW OF SERVICES PROVIDED BY THE PROFESSION

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

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

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

- a) dental hygienist
- b) registered dental hygienist
- c) DH
- d) RDH

## THE ROLE OF THE COLLEGE

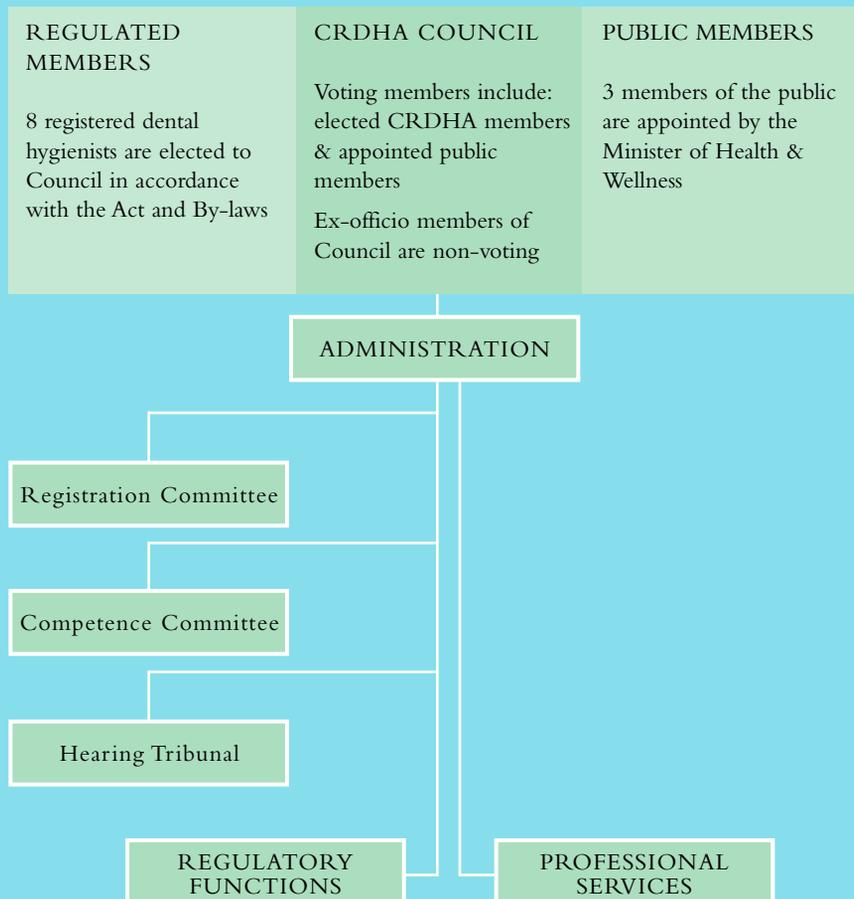
In defining the role of a college section 3(1) of the *Health Professions Act* states: "A college

- a) must carry out its activities and govern its regulated members in a manner that protects and serves the public interest,
- b) must provide direction to and regulate the practice of the regulated profession by its regulated members,
- c) must establish, maintain and enforce standards for registration and of continuing competence and standards of practice of the regulated profession,
- d) must establish, maintain and enforce a code of ethics,
- e) carry on the activities of the college and perform other duties and functions by the exercise of the powers conferred by this Act, and
- f) may approve programs of study and education courses for the purposes of registration requirements."

# o r g a n i z a t i o n a l s t r u c t u r e



THE CRDHA IS ESTABLISHED THROUGH SCHEDULE 5 OF THE *Health Professions Act*. THE COUNCIL, COMMITTEES AND POSITIONS ARE ESTABLISHED IN ACCORDANCE WITH THE *HPA* AND THE CRDHA BY-LAWS. THE ORGANIZATIONAL STRUCTURE OF THE COLLEGE IS SET OUT BELOW.



## COUNCIL

In accordance with the *HPA*, 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 by-laws. The Council is comprised of not fewer than eight members of the College, elected in accordance with the By-laws, and three members of the public appointed by the Minister. The Registrar is appointed as an ex-officio member of Council.

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

## REGISTRAR/COMPLAINTS DIRECTOR

The Registrar performs all duties designated to that position in the legislation as well as those delegated by the Council of the College. The Registrar also serves as Complaints Director. The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the Alternate Complaint Resolution Process or referred to a hearing.

## HEARINGS DIRECTOR

In addition to other regulatory duties, the Deputy Registrar serves as the Hearings Director for the College. 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 College members. The Committee members review registration issues referred to them by the Registrar.

Members: Janice Pimlott, Chair  
Judy Clarke  
Jennifer deBoer  
Julia Salvia

## COMPETENCE COMMITTEE

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

Members: Catherine Fairfield  
Nancy Hallford  
Monika Kun  
Lea Russell

## MEMBER LIST FOR HEARING TRIBUNALS OR COMPLAINT REVIEW COMMITTEE

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

Members: Lauren Best  
Nancy Gribbons  
Nancy Hallford  
Heather McElroy  
Rachelle Pratt  
Beverly Silvester  
Roberta Stasyk (Public Member under *Dental Disciplines Act*)  
Jeanette Trenchie

## COLLEGE ADMINISTRATIVE STAFF

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

Brenda Walker, Registrar  
Stacy Mackie, Deputy Registrar  
Darlene Fraser, Member Services Coordinator  
Kim Koble, Administrative Assistant  
Karen Erickson, Clerical Support



## G O V E R N A N C E

### COUNCIL'S ROLE

THE CRDHA COUNCIL OPERATES UNDER THE CARVER MODEL OF GOVERNANCE<sup>®</sup>. THE CRDHA'S MISSION STATEMENT, GOALS AND MANAGEMENT POLICIES PROVIDE DIRECTION TO BOTH COUNCIL AND STAFF. THE COUNCIL CREATES POLICIES THAT:

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

The elected Council members held nine business meetings, two governance workshops, and an Annual General Meeting between November 1, 2005 and October 31, 2006 to fulfill the responsibility of managing and conducting the business of the College.

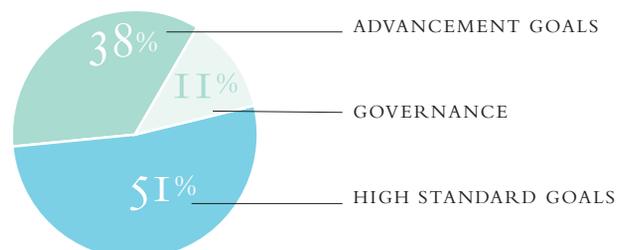
### RESOURCE ALLOCATION

For the fiscal period November 1, 2005 to October 31, 2006, the Council allocated the College's resources to achieve goals and objectives in three key areas: governance, regulatory functions and professional services.

11% allocated for governance. Governance includes Council's operational expenses for meetings, member forums, the financial audit, and other professional and consulting fees.

51% allocated to the goal entitled "High quality, accessible oral health care". This goal encompasses the CRDHA's regulatory responsibilities and initiatives including registration processes and assessment of entry-level competence; the continuing competence program; practice standards and codes of ethics; oral health education initiatives; and professional conduct processes. Costs associated with professional conduct processes including complaints, investigations and hearing tribunals are funded through an internally restricted net asset fund as noted in the Financial Statements.

38% allocated to the goal entitled "Advancement of the dental hygiene profession". This goal includes initiatives to provide quality, relevant continuing education for members; provision of information and support to members regarding employment issues; member and student awards; and oral health education initiatives.



# regulatory initiatives



Often, a number of the goals and objectives are not completed by the fiscal year end. This unfinished business results in the reporting of a surplus of funds in the Financial Statement.

Council had budgeted and planned for implementation of the *Health Professions Act* to occur early in the year ending October 31, 2006. As implementation of the *HPA* did not happen until the very end of the fiscal year, a number of projects and activities related to the new legislation were not completed as planned. This has resulted in the reporting of an excess of revenue over expenses for the year. These delayed projects are still scheduled for completion and the surplus funds at year end will be used to complete these projects.

## DENTAL HYGIENISTS PROFESSION REGULATION

We were pleased to receive notice on October 25, 2006 that the Dental Hygienists Profession Regulation under the *Health Professions Act* had been approved, through an Order in Council, to come in force on October 31, 2006.

The new Regulation allows Alberta dental hygienists to practice to the full extent of their competencies and identifies the restricted activities that dental hygienists are authorized to perform as part of their practice of dental hygiene.

## STANDARDS OF PRACTICE AND CODE OF ETHICS

Standards of practice and codes of ethics provide direction to health professionals in the

practice of their profession. The *HPA* considers contravention of a College's code of ethics or standards of practice as professional misconduct.

Draft CRDHA standards of practice and codes of ethics were developed through a consultation process that involved both members and stakeholders. Before adopting these documents, the College is required to consult with and consider comments provided by the Minister. We anticipate the Minister's comments will be received early in 2007.

## BY-LAWS

Council worked closely with legal counsel through this past year to develop new by-laws for the CRDHA. Draft by-laws were circulated to all members for their review and feedback in June 2006. The by-laws address the internal operations of the College and establish non-regulated categories of CRDHA membership.

## PANDEMIC PLANNING

In June 2006 we provided the Government of Alberta with the CRDHA's Business Contingency Plan for Pandemic Influenza. The plan lays out specific measures to assist in the management of the CRDHA operations during a crisis such as pandemic influenza. The overall aim of the plan is to maximize support to the health care system during an emergency.



## REGISTRAR'S REPORT

### REGULATED MEMBER REGISTERS

The Dental Hygienists Profession Regulation establishes two regulated member registers – General and Courtesy.

General members hold a practice permit under the Act and Regulation and may use the protected titles set out in the *HPA*. General members who have provided the CRDHA with the evidence required to verify that they have achieved competence to perform restricted activities set out in the Dental Hygienists Profession Regulation are authorized to perform those activities.

Courtesy members may hold a practice permit under the Act and Regulation on a temporary basis, for up to 60 days, and may perform restricted activities if authorized by the College.

REGULATED MEMBERS AS AT OCTOBER 31, 2006					
	2002	2003	2004	2005	2006
General	1398	1475	1560	1640	1784
Courtesy	0	0	0	0	1
Total	1398	1475	1560	1640	1785

Between November 1, 2005 to October 31, 2006, we received one hundred sixty-nine applications for registration. For each out of province graduate, a review was conducted to determine substantial equivalence to the approved Alberta program (University of Alberta Dental Hygiene Program). Substantial equivalence was determined through documentation assessment for one hundred fifty-six of the applicants. Two applicants were required to complete the Alberta Clinical examination and subsequent upgrading education prior to registration. Eleven applications remained open at October 31, 2006.

NEW REGISTRATIONS COMPLETED BETWEEN NOV 1, 2005 & OCT 31, 2006					
	2002	2003	2004	2005	2006
Graduates U of A	33	60	49	45	38
Other Canadian Graduates	53	60	67	63	102
International Graduates	19	11	7	19	18
Total	105	131	123	127	158

## UNAUTHORIZED PRACTICE

The CRDHA issued two cease and desist notices to individuals who were representing themselves as dental hygienists and performing dental hygiene services, including restricted activities such as administration of local anaesthesia by injection. These individuals had previously worked in dental offices as receptionists and dental assistants but neither had ever been enrolled in or completed a dental hygiene program. College members were notified of these illegal practitioners and with the assistance of the Alberta Dental Association and College, all Alberta dentists were also notified. Information was also forwarded to the Crown Prosecutor's Office.

## NON-REGULATED MEMBER REGISTERS

The CRDHA by-laws establish four non-regulated member registers – Non-practicing, Student, Life, and Honorary. Each non-regulated membership category is briefly described below.

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

Student membership was not available under previous legislation but was introduced in the new CRDHA by-laws. Student membership will be open to students enrolled in the University of Alberta Dental Hygiene Program.

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

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

NON-REGULATED MEMBERS	2002	2003	2004	2005	2006
Non-Practicing	202	209	206	200	178
Student	N/A	N/A	N/A	N/A	N/A
Life	3	3	4	3	3
Total	206	212	210	203	181

## NATIONAL DENTAL HYGIENE CERTIFICATION EXAMINATION

The purpose of any certification examination is to protect the public by ensuring that those who are certified possess sufficient knowledge and skills to perform important professional or occupational activities safely and effectively.

Successful completion of the National Dental Hygiene Certification Examination is required for registration with the CRDHA. The examination is offered three times each year to graduates of dental hygiene programs. An examination committee comprised of dental hygienists from across Canada work with Performance Assessment Group Inc., the testing agency, to develop the exam blueprint and questions, and set the pass score for each examination. CRDHA has a voting member on the examining board and has regulated members on the examination item writing committee.

## CONTINUING COMPETENCE PROGRAM

At year end, all members applying for renewal of their practice permits had met the reporting requirements set out in the mandatory continuing education program operated under the previous legislation.

A new continuing competence program will begin November 1, 2006. The new Dental Hygienists Profession Regulation changes the competence program reporting period from five to three years. In addition, a self-assessment process will be introduced. Using a self-assessment tool, members will be able to assess their knowledge, skills and judgment against the core competencies identified for a practicing dental hygienist. The tool will assist members in structuring their professional development activities to meet their identified learning needs.

## COMPLAINTS DIRECTOR REPORT

The College responds to written complaints about the practice or conduct of regulated members from all sources - members of the public or other health professions, employers or members of the College.

One complaint was received by the College between November 1, 2005 and October 31, 2006. A client complained that following dental hygiene treatment that included the use of local anaesthesia to reduce tooth sensitivity she continued to experience tingling and numbness on the front portion of her tongue after the anaesthesia effect had dissipated in other areas of her mouth. The client had returned to see the dental hygienist and dentist employer two days following the dental hygiene treatment. Clinical examination of the tongue revealed nothing abnormal. The client was advised that on occasion parasthesia (ongoing numbness) can last for hours or even days after a local anaesthetic injection but that it should clear in time. The client was asked to return in one week for re-evaluation if the numbness and tingling continued. The client did not return for re-evaluation. Following investigation of the complaint, there was insufficient evidence of any unskilled practice to warrant proceeding with this matter as an unprofessional conduct complaint.

# initiatives & highlights



## PROFESSIONAL INITIATIVES & HIGHLIGHTS

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### FACILITATING CONTINUING COMPETENCE

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

### ANNUAL CONTINUING EDUCATION EVENT

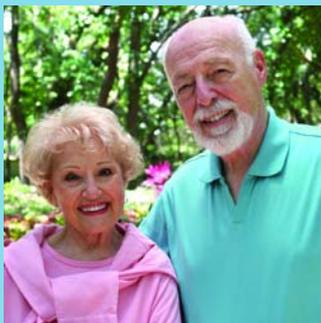
The Annual Continuing Education Event was held in Calgary on April 8, 2006. The one day event was attended by 170 members. Dr. Jana Reiger, representatives of Canada Health Network and the University of Alberta Dental Hygiene Program presented information promoting interdisciplinary interaction.

### NATIONAL CONFERENCE

Alberta was fortunate to be the host province for the Canadian Dental Hygienists Association annual conference held in Edmonton, June 16-18, 2006. This three day event provided members with a broad range of lecture topics and networking opportunities.

### LOCAL ANAESTHETIC CONTINUING EDUCATION

We have worked closely with the Department of Continuing Dental Education, University of Alberta, to ensure continued delivery of the Council-approved local anaesthesia course for dental hygienists since 1999. Dental hygienists who have not completed the necessary education in administration of local anaesthetic as part of their dental hygiene program are required to successfully complete the U of A local anaesthesia course prior to being authorized to provide this restricted activity.





#### ORTHODONTIC MODULE

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

#### OTHER CONTINUING COMPETENCE OPPORTUNITIES

The College sponsored a province wide videoconference in November 2005 to 12 locations in Alberta (at least one location in each health region). CRDHA also hosted in-person continuing competence sessions in Edmonton and Calgary.

The College hosted exhibit booths at the Edmonton and District Dental Society's Northwest Dental Exposition and the Calgary and District Dental Society's (CDDS) Mini-Lecture and Exhibits. All five oral health professions come together in Calgary and Edmonton to learn from a variety of speakers and access the latest product information from industry suppliers.

# recognizing excellence



## RECOGNIZING EXCELLENCE

### GRADUATE FUNCTION

CRDHA sponsored its annual graduate recognition function for the 2006 University of Alberta dental hygiene graduates at the Royal Glenora Club on March 26, 2006.

### AWARDS & SCHOLARSHIPS

A number of awards and scholarships are sponsored by the CRDHA and administered by the University of Alberta Student Awards office.

### **CRDHA continued to offer the following awards to U of A Dental Hygiene Program students.**

#### CRDHA STUDENT AWARD OF MERIT

Chelsey McLaughlin received the CRDHA Student Award of Merit in recognition of combined academic, clinical and professional excellence as a senior dental hygiene student.

#### CRDHA FIRST YEAR SCHOLARSHIP

Alysha Ferguson received this award for superior academic achievement.

#### CRDHA AWARD FOR LEADERSHIP IN DENTAL HYGIENE II

Jody Regush was the recipient of this leadership award.





#### CRDHA GOLD SCHOLARSHIP IN DENTAL HYGIENE

Lyndsey-Anne Stickel received this scholarship for the highest academic achievement in the convocating class of the U of A Dental Hygiene Program.

#### CRDHA SILVER AWARD

Verona Iancu received this for academic achievement during her final year of the dental hygiene program.

#### CRDHA AWARD FOR LEADERSHIP IN DENTAL HYGIENE III

Dipika Jain was the recipient of this leadership award.

#### **Awards presented by CRDHA to U of A dental hygiene program degree graduates.**

#### CRDHA SCHOLARSHIP

This scholarship is awarded to a student with superior academic achievement who is completing the fourth year of studies in the BSc Dental Hygiene Specialization degree program. Lindsay Dawn Watson was the recipient.

#### **Awards presented by CRDHA to U of A dental hygiene program degree completion graduates.**

#### 40TH ANNIVERSARY AWARD

A student with satisfactory standing entering the last year of studies in the BSc Dental Hygiene Specialization Degree Completion Program is eligible for this award. This award recognizes leadership in the community, commitment to lifelong learning and exemplary practice as a dental hygienist. Monika Kun was the recipient of this award.

#### CRDHA JAN PIMLOTT AWARD

Not presented this year

#### **Awards administered and presented by CRDHA to CRDHA Members**

#### MARILYN PAWLUK MABEY AWARD

Paulette Schulte was the recipient of this award which recognizes an individual with clinical excellence (minimum of eight (8) years of practice in a clinical setting); commitment to teaching and development and promotion of dental hygiene as a profession.

#### JOANNE CLOVIS AWARD

Sylvia Baran received this award in recognition of her significant contribution to the oral health of the community.

# c o m m u n i c a t i n g



## EDUCATIONAL PUBLICATIONS

We continued to provide a variety of informational materials in an effort to help improve the oral health of Albertans. The following materials are available to all members for use in their practice settings:

*Your Partners in Oral Health*

*Questions and Answers on Oral Health*

*Did you know ... not all toothbrushes are created equal?*

*Did you know ... flossing every day may add up to six years to your life?*

*Did you know ... Tobacco*

*Tobacco and Your Oral Health*

## COMMUNICATION & PUBLICATIONS NEWSLETTER

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

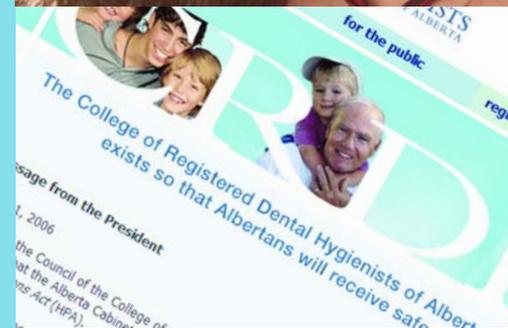
## EMPLOYMENT HANDBOOK FOR DENTAL HYGIENISTS

This useful handbook, developed and updated by our legal counsel, answers many of the questions raised by members about their employment experiences and provincial labour standards.

## WEBSITE

[www.crdha.ca](http://www.crdha.ca)

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



## AUDITOR'S REPORT

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To the Members of College of Registered Dental Hygienists of Alberta  
(formerly Alberta Dental Hygienists' Association):

We have audited the statement of financial position of College of Registered Dental Hygienists of Alberta as at October 31, 2006 and the statements of changes in net assets, operations and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College of Registered Dental Hygienists of Alberta as at October 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

EDMONTON, ALBERTA

JANUARY 26, 2007

*Yaremchuk + Annicchiarico LLP*

CHARTERED ACCOUNTANTS

# financial review

## STATEMENT OF FINANCIAL POSITION

	<i>As at October 31, 2006</i>	
	2006	2005
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 361,826	\$ 639,533
Short Term Investment and Accrued Interest <i>(note 4)</i>	1,907,775	1,553,131
Total Current Assets	2,277,343	2,201,239
Property And Equipment <i>(note 3)</i>	184,287	166,085
Total	\$ 2,461,630	\$ 2,367,324
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	\$ 109,920	\$ 39,185
Prepaid Membership Fees	287,232	345,754
Total Current Liabilities	397,152	384,939
Deferred Lease Inducement	53,318	66,648
Net Assets:		
Invested in Property and Equipment	184,287	166,085
Internally Restricted <i>(note 4)</i>	1,091,191	1,064,306
Unrestricted	735,682	685,346
Total Net Assets	2,011,160	1,915,737
Total	\$ 2,461,630	\$ 2,367,324

Approved by the Council:

  
R. Beaulne

## STATEMENT OF CHANGES IN NET ASSETS

	<i>for the Year October 31, 2006</i>				
	Invested in Property & Equipment	Internally Restricted (note 4)	Unrestricted	2006 Total	2005 Total
Balance at beginning of year	\$ 166,085	\$1,064,306	\$685,346	\$1,915,737	\$1,704,910
Excess of revenue (expenses) for the year	(50,934)	43,285	103,072	95,423	210,827
Transfers:					
Rental cost fund	–	(16,400)	16,400	–	–
Purchase of property and equipment	69,136	–	(69,136)	–	–
Balance at end of year	\$ 184,287	\$1,091,191	\$735,682	\$2,011,160	\$1,915,737

## STATEMENT OF OPERATIONS

	<i>for the Year October 31, 2006</i>	
	2006	2005
<b>REVENUE</b>		
Membership fees	\$ 860,899	\$ 766,019
Continuing education – annual	18,790	51,260
– other programs	6,751	18,212
Academic review fees	37,795	26,865
Interest	91,684	68,788
Newsletter, website and other	7,615	7,933
Total revenue	1,023,534	939,077
<b>EXPENSES</b>		
GOVERNANCE <i>(schedule 1)</i>	107,609	68,945
HIGH QUALITY <i>(schedule 2)</i>	435,857	356,138
ADVANCEMENT <i>(schedule 3)</i>	384,645	303,167
Total expenses	928,111	728,250
<b>EXCESS OF REVENUE FOR THE YEAR</b>	<b>\$ 95,423</b>	<b>\$ 210,827</b>

## STATEMENT OF CASH FLOWS

	<i>for the year ended October 31, 2006</i>	
	2006	2005
<b>OPERATING ACTIVITIES</b>		
Cash receipts:		
Membership fees	\$ 802,377	\$ 792,612
Continuing education – annual	18,790	51,260
– other programs	6,751	18,212
Academic review fees	37,795	26,865
Interest	91,684	68,788
Newsletter, website and other	7,615	7,933
	965,012	965,670
Cash disbursements	818,939	721,683
Net cash from operating activities	146,073	243,987
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(69,136)	(17,444)
(Increase) decrease in short-term investments – net	(354,644)	30,179
Net cash (used in) investing activities	(423,780)	12,735
(DECREASE) INCREASE IN CASH DURING THE YEAR	(277,707)	256,722
CASH AT THE BEGINNING OF THE YEAR	639,533	382,811
CASH AT END OF THE YEAR	\$ 361,826	\$ 639,533

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1. PURPOSE OF COLLEGE:

By order in Council dated October 25, 2006, the Lieutenant Governor of Alberta proclaimed Schedule 5 of the *Health Professions Act* in force effective October 31, 2006. On the coming into force of this Schedule the corporation known as the Alberta Dental Hygienists' Association is continued as a corporation under the name College of Registered Dental Hygienists of Alberta.

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

### NOTE 2. ACCOUNTING POLICIES:

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

#### REVENUE RECOGNITION:

Membership revenue is recognized in the year to which the membership fees relate. Revenue from special activities is recognized when the function to which the revenue relates to has been presented or completed.

#### 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 of determining their fair value, donated services are not recognized in these financial statements.

#### SHORT-TERM INVESTMENTS:

Short-term investments consist of government bonds, treasury bills and term deposits and are stated at cost.

#### PROPERTY AND EQUIPMENT:

Property and equipment are stated at cost. Amortization is provided at the following annual rates:

Computer equipment.....	30% declining balance
Office equipment and furniture.....	20% declining balance
Leasehold improvements.....	straight line over term of lease (84 months)

Equipment donated to the College is recorded at its estimated fair market value at the time of donation (none in 2006 or 2005).

**DEFERRED LEASE INDUCEMENT:**

The deferred lease inducement represents the value of cash reimbursements for leasehold improvements provided by the lessor and is amortized over the term of the lease on a straight-line basis. The amortization of the deferred lease inducement is recorded as an adjustment to rent expense.

**CASH AND CASH EQUIVALENTS:**

Cash and cash equivalents consist of balances with banks and short-term investments with maturities not exceeding 90 days.

**USE OF ESTIMATES:**

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

**NOTE 3. PROPERTY AND EQUIPMENT:**

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

	Cost	Accumulated Amortization	Net Book Value	
			2006	2005
Computer equipment	\$ 127,095	\$ 57,044	\$ 70,051	\$32,415
Office equipment and furniture	111,418	72,456	38,962	39,577
Leasehold improvements	131,731	56,457	75,274	94,093
	<u>\$370,244</u>	<u>\$185,957</u>	<u>\$184,287</u>	<u>\$166,085</u>

NOTE 4. NET ASSETS - INTERNALLY RESTRICTED:

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

	2006	2005
a) Investigations and discipline fund: The fund was established to finance contingencies related to the costs of investigations and discipline	\$ 514,870	\$ 462,306
b) Employment handbook development fund: The fund was established to finance the costs of establishing an employment handbook and personnel policy for the College	6,000	6,000
c) Rental cost fund: The fund was established to cover the increased leasing costs of new office premises to 2010	65,600	82,000
d) <i>Health Professions Act</i> implementation fund: The fund was established to finance the costs of implementing the <i>Health Professions Act</i>	504,721	514,000
Total	<u>\$1,091,191</u>	<u>\$1,064,306</u>

In 2006, the investigations and discipline fund had a net increase of \$52,564. This net increase resulted from interest revenue earned of \$53,200 less costs of investigation and discipline of \$636.

The rental cost fund was authorized by Council in 2003 and 1/7 of the fund (based on the lease term of seven years) will be utilized annually to offset the current year's rent.

The *Health Professions Act* implementation fund decreased as a result of \$9,279 of costs incurred during 2006.

NOTE 5. COMMITMENTS:

a) The College is committed to the rental of business premises under a lease agreement which expires November, 2010. The minimum rent payable is \$2,795 per month to November, 2008 then increasing to \$3,075 per month to November, 2010 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 May, 2008. The minimum lease payments will be \$705 per month.

- c) The College approved provision of financial support to the Commission on Dental Accreditation of Canada commencing November, 1998. During 2006, \$11,049 (2005 - \$8,249) was paid to the Commission. The commitment will be \$6.65 per member in 2007.

**NOTE 6. FINANCIAL INSTRUMENTS:**

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

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

**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.

**SCHEDULE I. GOVERNANCE EXPENSES:**

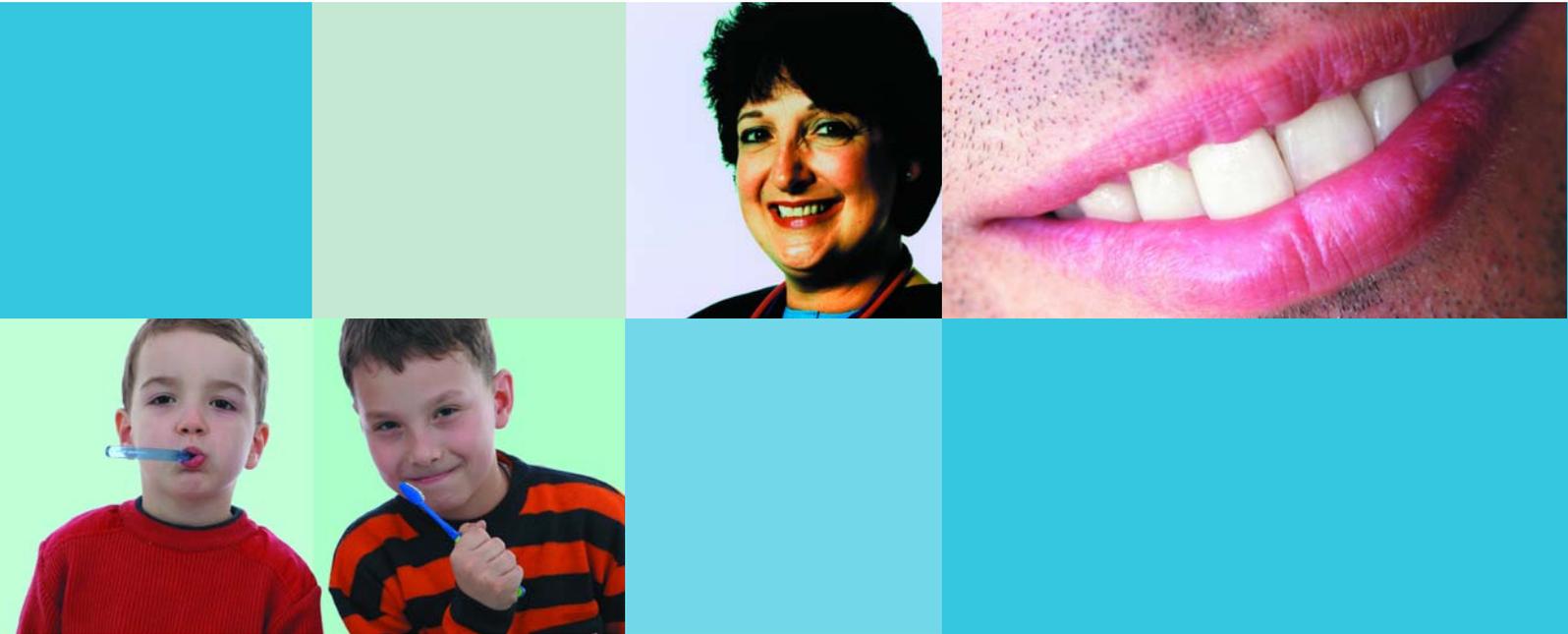
	<i>for the year ended October 31, 2006</i>	
	2006	2005
Insurance	\$ 2,564	\$ 2,674
Meeting expenses	42,647	44,316
Professional fees - audit, consulting	62,398	21,955
Total	<u>\$ 107,609</u>	<u>\$68,945</u>

SCHEDULE 2. HIGH QUALITY EXPENSES:

	<i>for the year ended October 31, 2006</i>	
	2006	2005
Advertising and promotion	\$ 27,014	\$ 6,805
Amortization	23,499	17,359
Commission on Dental Accreditation	11,049	8,249
Clinical exam	3,656	2,773
Costs of investigations and discipline	636	250
Insurance	1,406	1,539
Liaisons and committees	2,722	4,000
Loss on disposal of equipment	1,968	—
Meetings—travel and accommodation	8,914	9,367
Member consultation	10,884	8,215
Newsletter and website	8,091	7,255
Printing, postage and office	44,101	38,850
Professional fees -		
legal, consulting, accounting and computer	56,143	25,779
Rent	27,812	27,029
Salaries and benefits	199,888	194,109
Telephone	8,074	4,559
Total	<u>\$ 435,857</u>	<u>\$ 356,138</u>

SCHEDULE 3. ADVANCEMENT EXPENSES:

	<i>for the year ended October 31, 2006</i>	
	2006	2005
Amortization	\$ 23,499	\$ 17,358
Awards - members	1,724	963
- students	5,127	182
- endowment	25,000	—
Continuing education - annual	13,127	56,831
- other programs	37,611	30,037
- pharmacy course development	45,081	6,050
Dental hygiene promotion	27,804	7,386
Donations	3,000	3,000
Insurance	1,406	1,539
Loss on disposal of equipment	1,968	—
Meetings - travel and accommodation	5,040	3,327
Member consultation and functions	2,506	2,803
Newsletter and website	12,956	15,191
Professional fees -		
legal, consulting, accounting and computer	20,145	14,754
Rent	27,812	27,029
Salaries and benefits	87,991	81,123
Telephone	4,215	3,496
Total	<u>\$ 384,645</u>	<u>\$ 303,167</u>



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