



College of Alberta
Dental Assistants

Annual Report

2022-23

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The College

The College of Alberta Dental Assistants is the regulatory body for over 6,500 dental assistants in Alberta. The College regulates the dental assisting profession by setting and enforcing standards for registration, continuing competence, program approval, professional practice, and conduct.

In our Annual Report you will find information about registration, our continuing competence program, dental assistant program approval, complaints and outcomes, committees and tribunals, and our audited financial statements. We present this information to the Minister of Health and the people of Alberta to demonstrate how we regulate dental assistants in the public interest.

Visit Us Online

Reading this Annual Report will tell you about our key activities during the past year. If you'd like to know more about us, we invite you to visit us at www.abrda.ca.

Standards of Practice, Code of Ethics

On our website you will find our Standards of Practice, Code of Ethics, Bylaws and Policies under Protecting the Public. These regulatory documents tell you what you can expect when you receive care from a dental assistant. They also guide dental assistants in their daily practice.

Dental Assistant Registry

When you are on our website, you can use Find a Dental Assistant to verify current authorization to practice for anyone listed on our registers.

Our Mission

The College of Alberta Dental Assistants regulates its members in the public interest, promoting the delivery of safe, quality oral health care.

Our Vision

We champion regulatory excellence, innovation, and trust among our communities.

Our Values

We commit to being:

Accountable [taking responsibility for the work we do]

We deliver an effective regulatory framework and answer to Albertans.

Ethical [acting with personal and professional integrity]

We do the right things for the right reasons.

Inclusive [honouring human diversity]

We embrace equality in the delivery of our mandate and encourage differing perspectives in decision-making.

Innovative [leading by learning]

We pursue opportunities to collaborate, grow, and improve our systems and processes.

Who are dental assistants?

Most dental assistants work in a dental practice as part of the dental team. They provide patient care services, like taking X-rays, and also assist the dentist during dental exams and treatment.

Often the first health professional patients see at their dental appointment, dental assistants spend time with patients to educate, comfort and gather information. They review patients' medical history and concerns to share with the rest of the dental team.

Patient Care

Patients will be familiar with dental assistants:

- taking X-rays or intra-oral photographs
- recording information (charting) during dental exams
- giving oral hygiene instruction after polishing their teeth
- applying sealants to help prevent cavities
- making impressions of their teeth
- inserting a rubber dam before a treatment procedure
- assisting the dentist with dental treatments such as implants or root canals

Dental assistants also support patient care by:

- applying infection prevention and control standards
- setting up treatment rooms before patients arrive
- preparing materials and instruments for treatment procedures
- ordering and maintaining supplies

If you would like to know more about a dental assistant's role, our Competency Profile for Alberta Dental Assistants is a comprehensive list of dental assisting activities. It is available on our website under Practice Resources.

Practice Settings

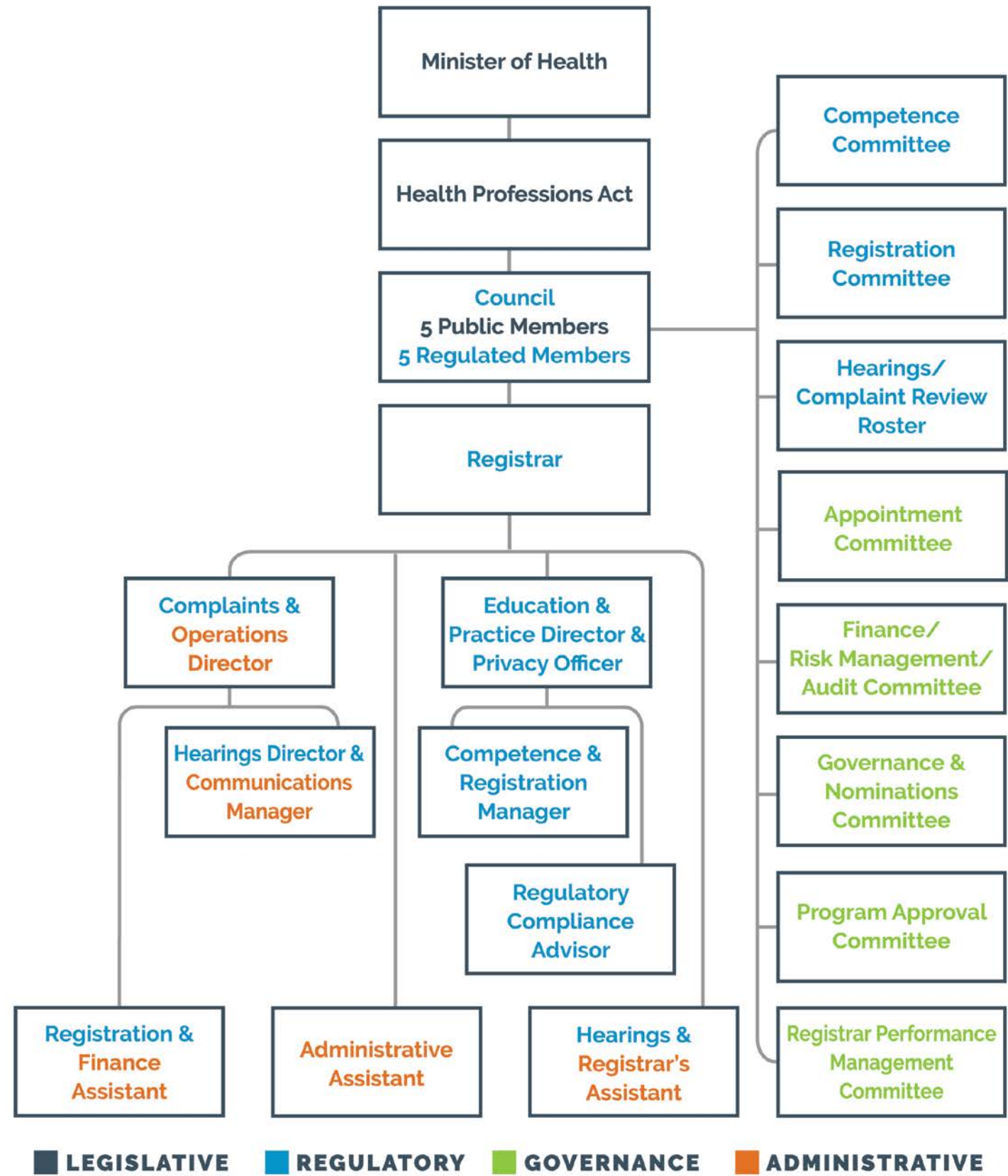
With clinical practice being the most common, dental assistants work in many different roles and professional settings:

- dental practices
- dental insurance companies
- dental laboratories
- dental practice administration (front end, reception, treatment coordinating) or management
- public health
- education

Lifelong Learning

Dental assistants are also lifelong learners. Through ongoing professional development, they maintain and enhance their knowledge, skills, judgment, and attitude for competent practice.

ORGANIZATION STRUCTURE



Public Members' Message

Our commitment to the College is to keep ourselves actively informed about the dental assisting profession and other related health professions, healthcare initiatives and current trends that might impact practice. We participate actively in Council meetings while raising the public interest profile. By bringing public perspective to discussions, we help to ensure the public's interest is the focus of Council decisions.

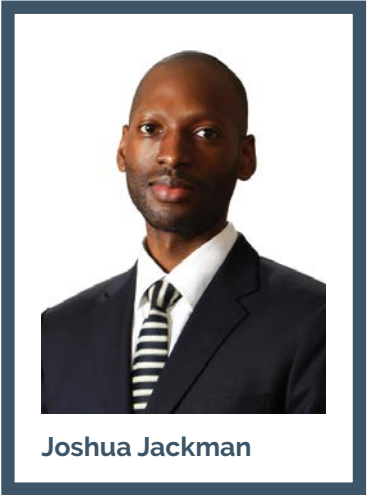
As equal partners of the Council team, we participate in all Council activities, including governance training, strategic planning and monitoring, and decision-making. Over the past year, Council has collaborated to update policies, procedures and processes to ensure that the Council continues to be relevant, responsive and attuned to its registrants and public interest. To align with the current regulatory landscape, we also revamped the Vision and Values. We conduct ourselves in alignment with them.

We are encouraged by the balanced composition of Regulated Member Councillors and Public Member Councillors, as well as the new, merit-based Regulated Member Councillor recruitment process. We believe both measures will bring broader experience and expertise to steward the next strategic plan for the College.

The Minister of Health appointed and we welcomed a new Public Member to the Council: Joshua Jackman and said goodbye to Kathy Tam, Ramandeep Singh, and Barbara Joy. We appreciate the contributions made to the College by Kathy, Ramandeep and Barbara during the last few years.



Ayo Adediran



Joshua Jackman



Tongjie (TJ) Zhang

Message from The Chair and Registrar



Lisa Rahimi, Chair



Jennifer Tewes, Registrar

While we prepare an annual report each year in response to section 4 of the *Health Professions Act*, for the purposes of keeping the Minister of Health informed of our activities as requested, we are pleased to share our 2022–23 Annual Report with all our stakeholders.

Our Annual Report aligns with our fiscal year beginning June 1, 2022, and ending May 31, 2023. It serves to capture, at a high level, the work we do for Albertans. Protecting and serving the public interest is a commitment we take seriously. We recognize and value the privilege granted to us by the Alberta Government to regulate dental assistants in the public interest.

Over the past year our Council, in their governance role, and our staff, in their administrative role, worked together to ensure that the College met its regulatory responsibilities and public interest mandate. In addition to our daily work, this included making several updates to our regulatory documents to align with the legislative work the Alberta Government is doing to make the health system more efficient and responsive. To ensure we are regulating dental assistants in the public interest and to support the provisions of Bill 46,

the *Health Statutes Amendment Act, 2020*, which amended the *Health Professions Act*, and the new *Health Professions Restricted Activity Regulation*, we approved the amended *Dental Assistants Profession Regulation*, created new Bylaws, and updated our Standards of Practice.

We were pleased to have worked with Alberta Health and other colleges and stakeholders toward the new regulatory framework.

We also added criteria to our Standards of Practice to address female genital mutilation in response to the *Health Professions (Protecting Women and Girls) Amendment Act, 2022* (formerly Bill 10).

We thank everyone who took time to review our drafts and proposed revisions, and offer their feedback. This year we had the added privilege of input from our Public Advisor Network. Through a partner project, we share the network with the Alberta College of Dental Hygienists.

For us to be more accessible, provide timelier information and help keep dental assistants informed of our mandate, their responsibilities as regulated health professionals and our expectations, we held four town-hall style

sessions over the year. These “College Connect” virtual events were open to everyone including the Public and dental assistants. Most attendees are dental assistants. However, we’ve also had educators and other regulators attend. The sessions are proving to be a valuable communication tool.

Through their work and engagement with stakeholders, our Council and staff are continuously moving us closer to our vision to “champion regulatory excellence, innovation, and trust among our communities.” We are accomplishing our goals and strategies in our Strategic Plan, which is making us better regulators, strengthening our governance, building relationships, and ultimately enhancing patient outcomes.

This year we hosted an event to better understand and create culturally-safe spaces and support cultural humility approaches for positive patient outcomes.

To further shape our organization culture and guide our decisions and actions in a manner that reflects our mission and vision, our Council adopted new core values for the College this year.

We initiated a third-party comprehensive review, assessment, and analysis of our Continuing Competence Program. We look forward to receiving the final report and recommendations later this year.

Like those before us who got us here today, we continually observe the regulatory, governance, technological and political trends around the world, and actively learn and explore ways we can enhance how we regulate dental assistants in the public interest, promoting the delivery of safe, quality oral health care.

Our Council has reviewed and approved this Annual Report. If you have questions about the content, please let us know.

Governance

Our Council is a team of Public Members and Regulated Members who govern our College. They do this by focusing on strategy and setting goals and performance measures with outcomes that centre on ensuring Albertans receive safe, quality oral health care from dental assistants.

The Councillors work together to balance the values and interests of dental assistants with those of the public to act fairly, to consistently adhere to statutory or legal requirements, and to develop and foster appropriate professional standards.

Council has established Registration and Competence Committees, and a Complaint Review and Hearing Roster to fulfil requirements in the *Health Professions Act*. They have also established committees for Appointment; Finance, Risk Management and Audit; Governance and Nominations;

Program Approval; and Registrar Performance Management. Unless the Act gives them the authority to make decisions, committees all report and make recommendations to Council for their consideration as Council is the decision-maker for the College.



Ayo Adediran
Public Member
Councillor



Chelsey Dudley , RDA
Regulated Member
Councillor



Sheri Gervais, RDA
Regulated Member
Councillor



Genevera Hunt, RDA
Vice-Chair Governance
and Regulation,
Regulated Member



Joshua Jackman
Public Member
Councillor



Kaitlyn Johnston, RDA
Regulated Member
Councillor



Lisa Rahimi, RDA
Chair, Regulated
Member



Tongjie (TJ) Zhang
Vice-Chair Finance
and Risk Management,
Public Member



Barbara Joy
Retired
January 2023



Andrea Pillman, RDA
Retired
August 2022



Ramandeep Singh
Retired
November 2022



Kathy Tam
Retired
October 2022

Registration

6764
registrants

Registration Policy Changes Renewals

- To align with the same change in our Bylaws, we adjusted the practice permit renewal deadline from October 31st to November 30th. With online renewals and permits, we no longer needed time for processing and mailing; the renewal deadline and permit expiry date are now the same.
- We clarified that all dental assistants who apply for practice permit renewal must successfully complete our Patient Relations Learning Module.

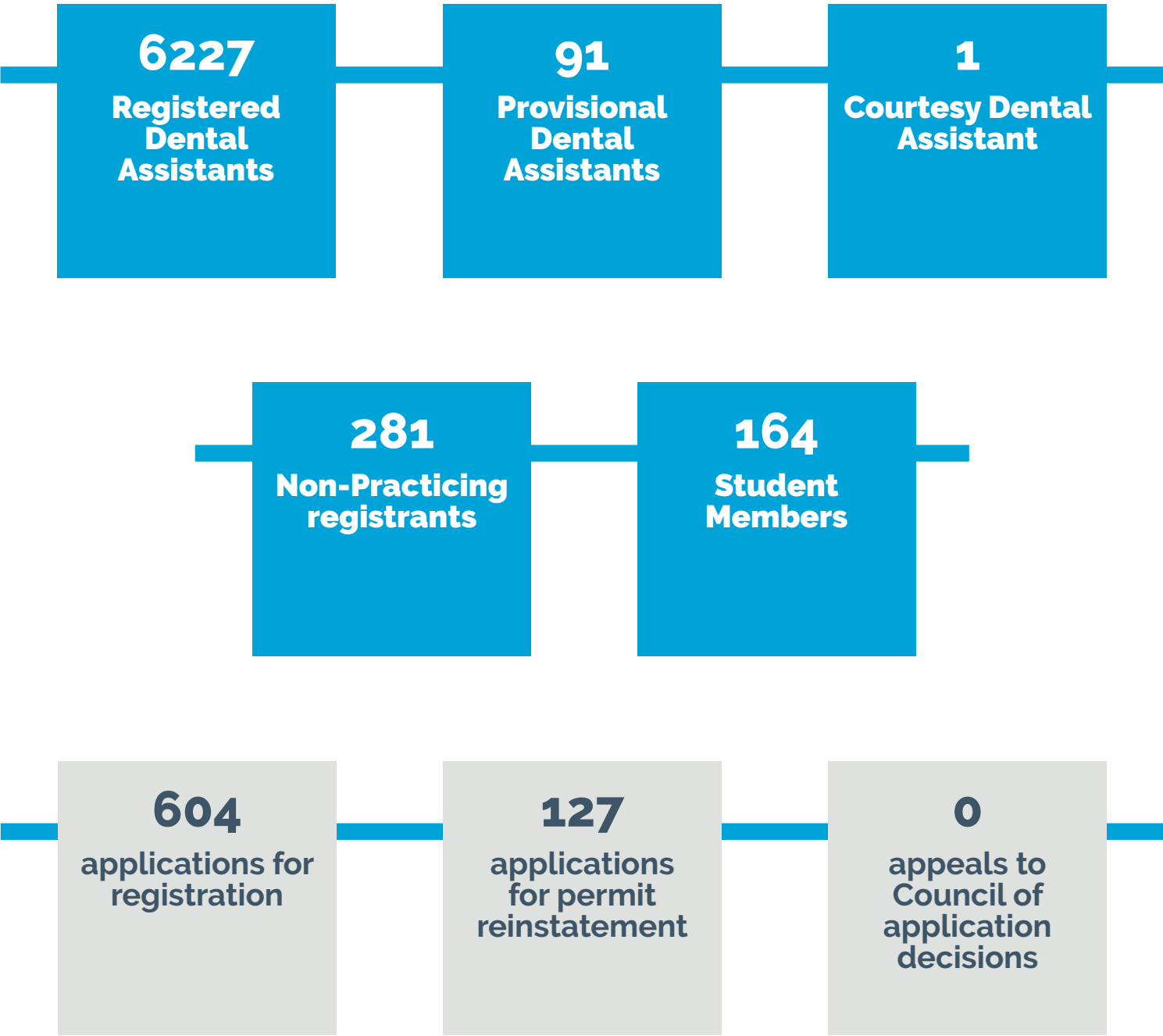
Criminal Record Check

- To avoid confusion, we added that applicants are responsible for any costs associated with getting a criminal record check.
- We no longer require a vulnerable sector check as part of a criminal record check. Several applicants were denied by the providers, which made a barrier to registration.

The Registration Committee supports our registration activities. When an applicant requests it, they review and have authority to make decisions about registration applications. The Registrar may also consult the Committee when applications fall outside our policies and procedures. The Committee also maintains our Registration Policies and recommends changes to Council. This year they provided input on our proposed professional liability insurance audit process, and a registration application for entry practice substantial equivalence.

Courtesy Dental Assistants

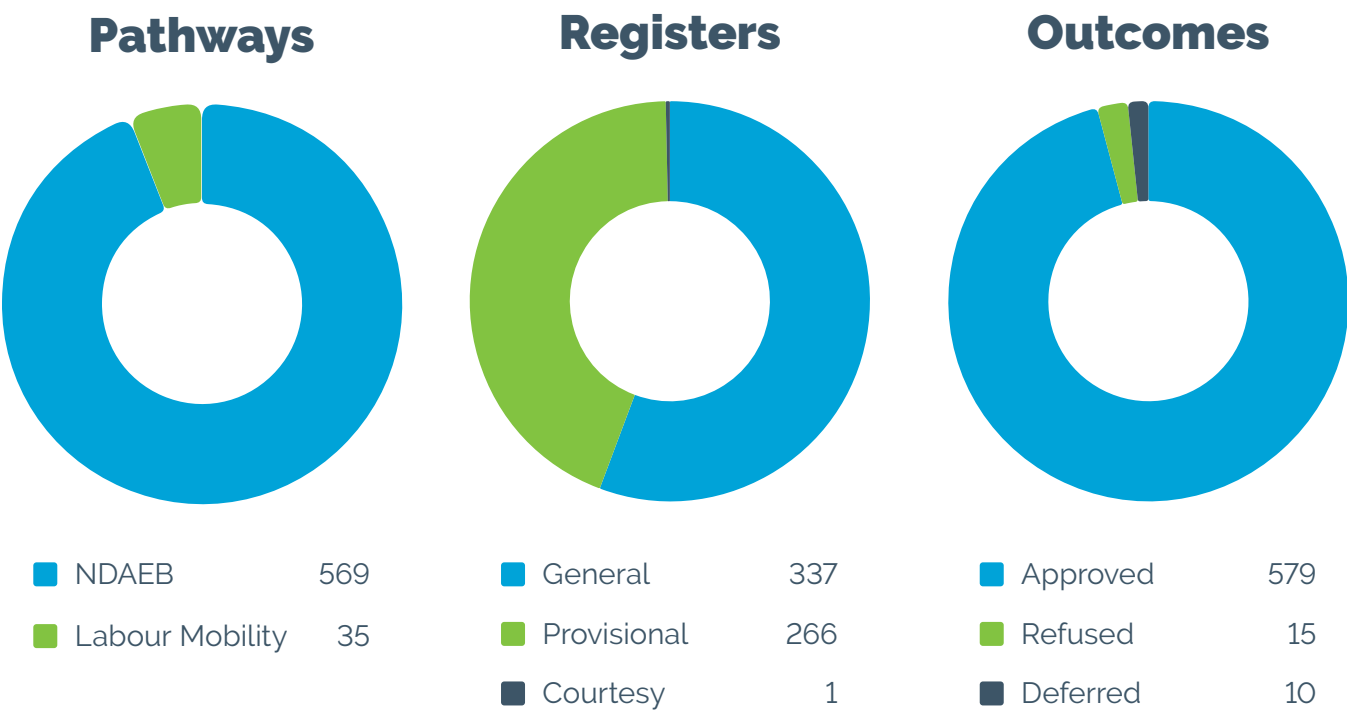
During the reporting period, we entered three dental assistants on our Courtesy Register. All three were dental assistants from outside Alberta. They required temporary practice authorization to provide services as educators in Alberta dental assisting programs.



Data shows point-in-time numbers as of May 31, 2023, which is the end of the reporting period.

Applications for Registration and Permit

To be eligible to practice in Alberta, dental assistants must be entered on one of our registers and hold a valid practice permit. Our pathways to registration are Labour Mobility, National Dental Assisting Examining Board (NDAEB) qualifications, and substantial equivalence. We received 604 applications for entry on our registers.



Registers

When we approve an application, we enter the dental assistant on one of three registers.

General

Most dental assistants are on our General Register. Typically, they have a practice permit and use the title Registered Dental Assistant. However, they may apply for non-practicing status (Leave of Absence). In that case they do not have a practice permit and may not call themselves a dental assistant.

Provisional

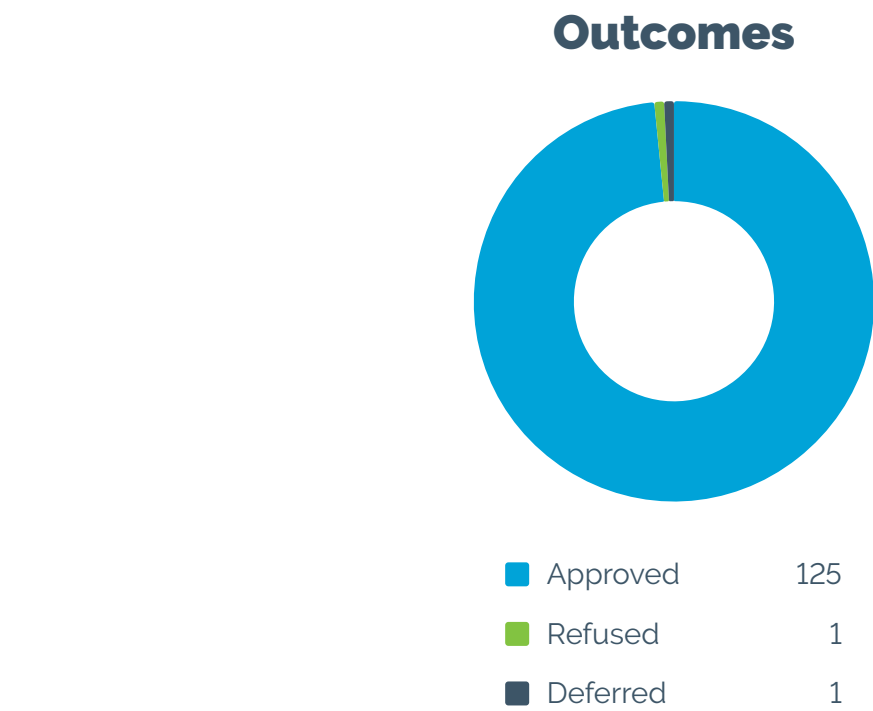
Applicants who are working toward their NDAEB qualifications are on our Provisional Register. They have a provisional practice permit and use the title Dental Assistant. Once they complete their NDAEB qualifications they apply to transfer to the General Register.

Courtesy

Our Courtesy Register is for non-Alberta dental assistants who will be practicing in Alberta for a specific purpose and temporarily. For example, a dental assistant from out of province attending education in Alberta. They have a courtesy practice permit.

Applications for Permit Reinstatement

Before returning to practice, a person on our General Register with non-practicing status or a suspended permit must reinstate their practice permit. We received 127 applications for permit reinstatement.



Outcomes

For every registration and reinstatement application we receive, we may decide to approve, defer or refuse it.

Approve

This is the most common outcome as the applications we receive usually meet our requirements. We attribute this to an easy-to-use online application form and access to staff support when needed.

Defer

If an application appears to meet our requirements but is incomplete, we will defer the application decision and give the applicant time to make their application complete. For example, they are missing verification of information they provided in their application.

Refuse

When an application clearly does not meet our requirements, we will refuse the application. For example, a dental assistant who isn't eligible through Labour Mobility and isn't eligible to complete the NDAEB qualifications.

Competence



Continuing Competence Program

Patients assume and expect that health professionals will provide them with knowledgeable, competent care. To provide safe and appropriate services to the public, dental assistants must continue to learn throughout their practice.

The Continuing Competence Program (CCP) requirements help dental assistants develop the knowledge, skills, attitudes and judgement they need for competent practice. The intent of our CCP is to:

- meet the public's expectation of receiving competent care from dental assistants
- meet the *Health Professions Act* requirement of continuing competence for health professionals
- meet our College's mission to regulate dental assistants in the public interest, promoting the delivery of safe, quality oral health care
- work with dental assistants to ensure they understand their responsibilities and meet them, practice competently and take responsibility for their own learning
- encourage dental assistants to achieve more through self-reflection

Effective CCP participation requires self-assessing, completing learning and analyzing outcomes. We consider effective CCP participation to be an indirect indicator of competence.

This year we created a Competence Program Manual. It supports dental assistants by explaining what we expect of them in relation to the CCP and directing them to resources. Our slogan, *Assess Achieve Analyze* helps them remember and follow a framework that leads them through identifying and completing yearly learning activities to enhance their competence.

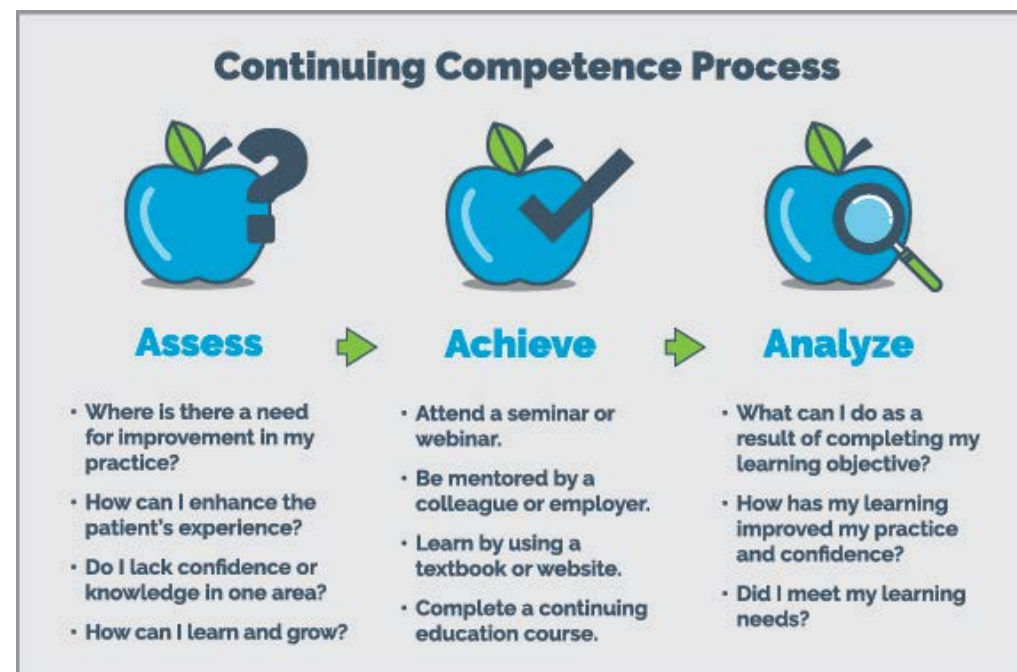
The Competence Committee supports the Program by reviewing policies and procedures, including audit. If needed, they suggest changes to Council.

Audit

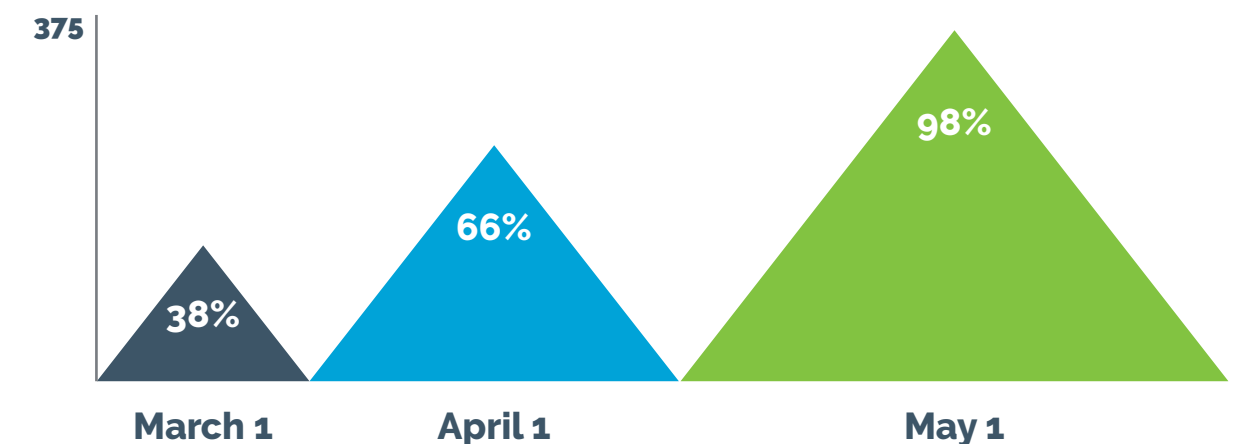
This year we audited 5% of dental assistants' competence records. During audit, our Regulatory Compliance Advisors (RCA) check to see that mandatory practice hours, learning plans, learning activities and verification meet the requirements and that records accurately capture continuous learning activities.

Leading up to audit, we hosted four workshops for the dental assistants who were being audited to help them understand what they needed to do.

When the audit was done, the RCA team referred eight dental assistants to the Registrar for final notice. After the final notice deadline, the Registrar referred two to conduct.



Successful Audits



Professional Practice

1000+
requests for
guidance

Practice Guidance

Our Regulatory Compliance Advisors (RCA) are key to supporting professional dental assisting practice. They guide the public, employers and dental assistants by helping them understand requirements, interpreting legislation and directing them to resources.

Most questions they respond to are about registration and renewal requirements, and continuing competence. However, they also field a wide variety of topics from infection control practices to education requirements.

As a proactive approach, the RCA team added an Advice to the Profession resource area to our website. It helps dental assistants understand what we expect as they navigate areas of practice where they may need extra guidance.

Practice Guidance Questions



**Practice Advice includes various topics like advanced practices, authorized skills, CPR, Learning Centre modules, sedation, orthodontics/clear aligners*

Program Approval

Education Principles

As the foundation of approving and monitoring programs, our Program Approval Committee uses these three Education Principles:

1. Student Preparation
2. Patient Protection
3. Program Effectiveness

By ensuring dental assisting programs meet the expectations we set in those Education Principles, we aim to identify potential problems before they occur. This puts our focus on prevention rather than reaction.

The Committee:

- reviews requests for program or course approval
- monitors existing programs and courses to ensure they continue to meet the Education Principles
- reports to Council and recommends approval status changes when needed

Accreditation

Dental assisting programs are accredited by the Commission on Dental Accreditation of Canada (CDAC). Accreditation is an important step in Program Approval and part of ongoing monitoring. We support and participate in accreditation by acting as surveyors during CDAC's site visits.

1
program
approval
application

2
advanced
practice course
approval
applications

4
accreditation
site visits

Patient Relations Program



Treatment and Counselling

We offer funding for treatment and counselling in compliance with the *Health Professions Act* and the *Funding for Treatment and Counselling Regulation*. In case we have a complaint of sexual abuse or sexual misconduct, we maintain a restricted fund specifically for patient support.

	Related to Sexual Abuse	Related to Sexual Misconduct	Total
Number of Complaints	0	0	0
Number of Patients that Accessed the Fund	0	0	0
Amount of Money Disbursed	\$0.00	\$0.00	\$0.00

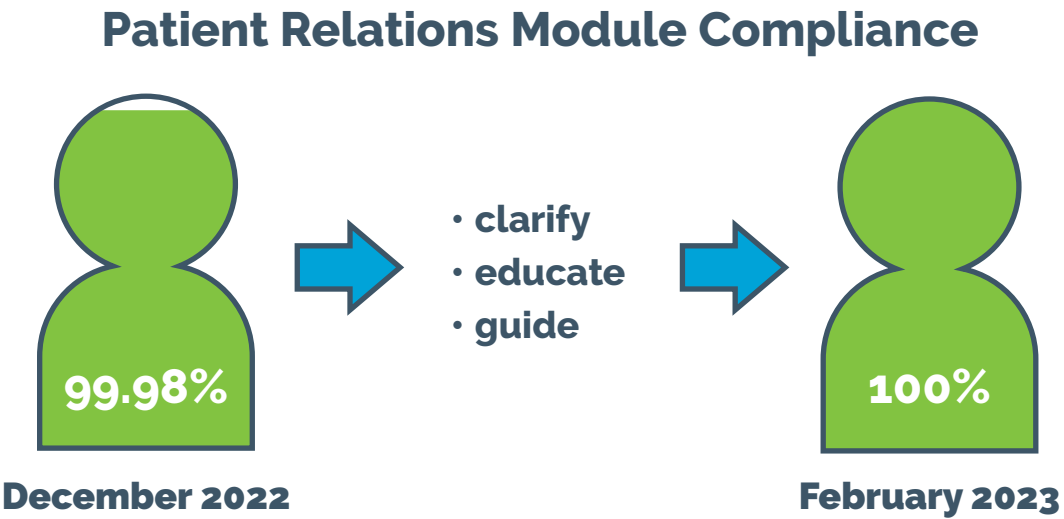
Reporting period: June 1, 2022, through May 31, 2023

Learning Module

Our Patient Relations Program consists of a mandatory education module that all dental assistants must complete to be eligible to renew their practice permit. The module is available in our Professional Practice Learning Centre at no charge. It covers topics like:

- definitions and examples
- reporting requirements
- professional boundaries
- sensitive practice
- communication

As part of their annual renewal, dental assistants declare they have completed the module. After the renewal deadline, we audit module results to confirm compliance and identify any who have not met the requirement.



Professional Conduct

Complaints and Hearings

Between June 1, 2022, and May 31, 2023, we received 11 complaints. Of those, eight were resolved informally, two dismissed due to insufficient evidence of unprofessional conduct and one is carried forward. Two hearings were held; both resulted in findings of guilt. There are no complaints carried forward from previous years and no hearings in progress.

Trends

Most of the concerns we have been dealing with over the last three years stem from registrants not completing specific requirements, but indicating on their renewal applications that they have. This highlights a need for sharing clear, targeted information with registrants before and during the practice permit renewal period. We have a strategy in place to address this in a fresh way for the next renewal period.

Just Culture

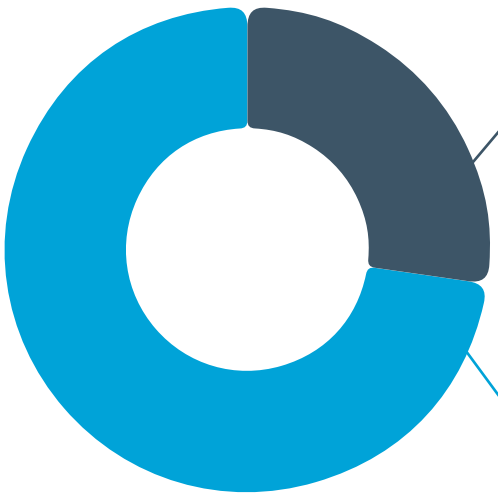
We are currently reviewing how we can incorporate the principles of just culture into the complaints process. We want all parties affected by complaints to be assured of fair, transparent and equitable treatment.

Roster

We maintain a roster of qualified dental assistants for appointing to complaint review committees and hearing tribunals as necessary. To ensure they are ready to participate effectively when needed, we provide regular training for the roster members.



Complaints



3 Public Complaints

- 2 dismissed due to insufficient evidence of unprofessional conduct
- 1 carried forward

8 Internal Complaints

- registrants not complying with regulatory requirements
- all resolved informally through registrants working to meet requirements within timelines

Financial Statements

Fiscal year: June 1, 2022, to May 31, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Members of College of Alberta Dental Assistants

Opinion

We have audited the financial statements of College of Alberta Dental Assistants (the College), which comprise the statement of financial position as at May 31, 2023, and the statements of operations, changes in net assets and cash flow 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 College as at May 31, 2023, and the results of its operations and cash flow 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 College 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

(continues)



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Independent Auditor's Report to the Members of College of Alberta Dental Assistants (continued)

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 College'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 College'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 College 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.

Edmonton, Alberta
August 16, 2023


Bruce MS Mahon Professional Corporation
Chartered Professional Accountants

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Operations
Year Ended May 31, 2023

	2023	2022
REVENUE		
Registration	\$ 1,503,409	\$ 1,503,503
Administration and other revenue	83,575	107,384
Interest and investment income	98,153	24,517
	1,685,137	1,635,404
EXPENSES		
Wages and benefits	784,532	669,220
Information management	179,538	173,494
Office	164,566	157,452
Registration	64,318	55,622
Governance	42,242	44,871
Professional conduct	38,978	63,802
Professional fees	34,406	30,691
Events	21,950	14,300
Travel	17,600	2,925
Amortization	13,316	13,642
Insurance	12,498	12,141
Competence	9,670	6,108
Memberships	9,478	9,385
Communications	1,454	864
	1,394,546	1,254,517
EXCESS OF REVENUE OVER EXPENSES	\$ 290,591	\$ 380,887

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Changes in Net Assets
Year Ended May 31, 2023

	2022 Balance	Excess of revenue over expenses	Transfers (Note 7)	2023 Balance
UNRESTRICTED	\$ 1,965,851	\$ 303,907	\$ (412,661)	\$ 1,857,097
INVESTED IN CAPITAL ASSETS	21,130	(13,316)	6,661	14,475
INTERNALLY RESTRICTED				
Operations Fund	1,250,000	-	-	1,250,000
Discipline Fund	655,000	-	-	655,000
Information Technology Fund	300,000	-	-	300,000
Evaluation and Innovation Fund	100,000	-	400,000	500,000
Treatment and Counselling Fund	110,000	-	6,000	116,000
	2,415,000	-	406,000	2,821,000
	\$ 4,401,981	\$ 290,591	\$ -	\$ 4,692,572

	2021 Balance	Excess of revenue over expenses	Transfers (Note 7)	2022 Balance
UNRESTRICTED	\$ 2,036,339	\$ 394,529	\$ (465,017)	\$ 1,965,851
INVESTED IN CAPITAL ASSETS	18,755	(13,642)	16,017	21,130
INTERNALLY RESTRICTED				
Operations Fund	1,000,000	-	250,000	1,250,000
Discipline Fund	600,000	-	55,000	655,000
Information Technology Fund	156,000	-	144,000	300,000
Evaluation and Innovation Fund	100,000	-	-	100,000
Treatment and Counselling Fund	110,000	-	-	110,000
	1,966,000	-	449,000	2,415,000
	\$ 4,021,094	\$ 380,887	\$ -	\$ 4,401,981

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Financial Position
May 31, 2023

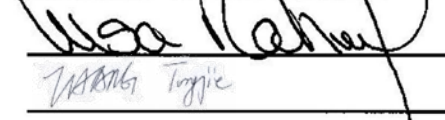
	2023	2022
ASSETS		
CURRENT		
Cash	\$ 2,774,681	\$ 3,097,212
Guaranteed investment certificates (Note 3)	2,567,037	1,994,770
Accounts receivable	33,447	-
Prepaid expenses	62,918	73,204
	5,438,083	5,165,186
CAPITAL ASSETS (Note 4)	14,475	21,130
	\$ 5,452,558	\$ 5,186,316
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 26,468	\$ 44,934
Wages payable	10,952	12,651
Deferred revenue (Note 5)	722,566	726,750
	759,986	784,335
NET ASSETS		
Unrestricted (Note 2)	1,857,097	1,965,851
Invested in capital assets	14,475	21,130
Internally restricted	2,821,000	2,415,000
	4,692,572	4,401,981
	\$ 5,452,558	\$ 5,186,316

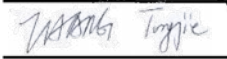
COMMITMENTS (Note 6)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Cash Flow
Year Ended May 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 290,591	\$ 380,887
Item not affecting cash:		
Amortization of capital assets	13,316	13,642
	303,907	394,529
Changes in non-cash working capital:		
Accounts receivable	(33,447)	-
Accounts payable and accrued liabilities	(18,466)	12,088
Deferred revenue	(4,184)	12,097
Prepaid expenses	10,286	(3,958)
Wages payable	(1,699)	(8,484)
Trust fund liability	-	(2,584)
	(47,510)	9,159
Cash flow from operating activities	256,397	403,688
INVESTING ACTIVITIES		
Purchase of capital assets	(6,661)	(16,017)
Increase in guaranteed investment certificates	(572,267)	(21,099)
Cash flow used by investing activities	(578,928)	(37,116)
INCREASE (DECREASE) IN CASH FLOW	(322,531)	366,572
Cash - beginning of year	3,097,212	2,730,640
CASH - END OF YEAR	\$ 2,774,681	\$ 3,097,212

ON BEHALF OF THE COUNCIL

 Chair

 Vice-Chair Finance and Risk Management

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2023

1. NATURE OF ORGANIZATION

College of Alberta Dental Assistants (the "College") is established under the Health Professions Act and is a not-for-profit organization and accordingly, is exempt from payment of income tax. The College regulates its members in the public interest promoting the delivery of safe, quality oral health care.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include amounts on deposit with financial institutions and readily convertible, highly liquid investments with a maturity of three months or less on inception that are expected to be used to fund current operations.

Investments

Short term investments, which consist primarily of guaranteed investment certificates, are carried at amortized cost plus accrued interest.

Capital assets

Capital assets are recorded at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Equipment	5 years	straight-line method
Furniture and fixtures	5 years	straight-line method
Computer equipment	3 years	straight-line method
Computer software	1 year	straight-line method
Leasehold improvements	5 years	straight-line method

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

One half of the annual amortization is recorded in the year of acquisition on capital assets amortized using the straight-line method.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

Registration and administration revenue is recognized in the year to which it applies. Registration dues received in advance are recorded as deferred revenue

Interest income is recognized as it is earned.

Revenue from legal fee recoveries is recognized when collection is reasonably assured.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

The most significant estimate included in these financial statements is the useful lives of capital assets.

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 guaranteed investment certificates.

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 or 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.

Lease obligations

Leases are classified as capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

The Unrestricted Fund accounts for the College's operation and administrative activities. This fund reports all unrestricted operations.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the College's capital assets.

The Operations Fund will be used to meet continuing operational expenses in the event of unforeseen business interruptions. It will hold sufficient funds for twelve months of operations.

The Discipline Fund will be used to meet the demands of complex discipline issues. It will hold a maximum of \$100 per regulated member.

The Information Technology Fund will be used to improve the cyber security of the College systems and procedures and to deploy a new website and database. It will hold a maximum of \$300,000.

The Evaluation and Innovation Fund will be used to support regulatory evaluation and projects related to the regulatory mandate of the College. It will hold a maximum of \$500,000.

The Treatment and Counselling Fund will be used to meet the requirements of paying for treatment and counselling for patients who have experienced sexual abuse or sexual misconduct by a regulated member. It will hold a maximum of \$116,000.

Contributed services

The operations of the College are dependent on the voluntary service of many individuals. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2023

3. GUARANTEED INVESTMENT CERTIFICATES

	2023	2022
Non-redeemable guaranteed investment certificate with stated interest rate of 3.30%, maturing June 13, 2023.	\$ 1,425,179	\$ 1,413,806
Non-redeemable guaranteed Investment certificate with stated interest rate of 0.85%, maturing August 16, 2023	238,247	238,247
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.50%, maturing October 3, 2024	200,000	-
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.56%, maturing October 3, 2025	200,000	-
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.00%, maturing May 19, 2026	339,161	329,763
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.56%, maturing October 4, 2027	100,000	-
Accrued interest receivable	64,449	12,954
	\$ 2,567,036	\$ 1,994,770

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Equipment	\$ 20,073	\$ 20,073	\$ -	\$ -
Furniture and fixtures	15,365	15,365	-	870
Computer equipment	81,977	67,502	14,475	20,014
Computer software	5,128	5,128	-	-
Leasehold improvements	25,728	25,728	-	246
	\$ 148,271	\$ 133,796	\$ 14,475	\$ 21,130

Amortization in the current year totaled \$13,316 (2022 - \$13,642).

5. DEFERRED REVENUE

The prior year deferred registration fees of \$726,750 have been included in the 2023 registration revenue on the Statement of Operations. The College collected \$722,566 of deferred registration fees to be included in the 2024 registration fee revenue.

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2023

6. COMMITMENTS

The College rents its premises under an operating lease that expires on May 31, 2028. Estimated future minimum lease payments over the remaining five year term of the lease is \$169,752 and include the following annual payments over the next five fiscal years: 2024-2025, \$30,864 and 2026-2028, \$36,008. The College is also responsible for its proportionate share of common area costs which are approximately \$26,060 per year.

The College has entered into a five year contract related to information technology that expires on October 23, 2025. Estimated total payments over the remainder of the contract are \$79,000 in 2024 and 2025 and \$32,900 in fiscal 2026.

7. TRANSFERS

During the year, the College approved the following inter-fund transfers:

	2023	2022
Capital Asset Fund		
From Unrestricted Fund	\$ 6,661	\$ 16,017
Operations Fund		
From Unrestricted Fund	-	250,000
Discipline Fund		
From Unrestricted Fund	-	55,000
Information Technology Fund		
From Unrestricted Fund	-	144,000
Evaluation and Innovation Fund		
From Unrestricted Fund	400,000	-
Treatment and Counselling Fund		
From Unrestricted Fund	6,000	-
	\$ 412,661	\$ 465,017

The transfers from unrestricted net assets to restricted funds are not available for general purposes without the approval of the Council.

8. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of May 31, 2023.

(a) Credit risk

As the College is primarily funded by registration fees which are paid in advance, it is not subject to significant credit risk.

(b) 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 liquidity risk with respect to its accounts payable and wages payable. The College maintains adequate cash balances to address this risk.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2023

8. FINANCIAL INSTRUMENTS (continued)

(c) 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 on its guaranteed investment certificates.

9. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.



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Dental Assistants**

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