



**College of Alberta  
Dental Assistants**

# **Annual Report**

**2023-24**

# Contents

- 2 The College
- 4 The Profession
- 6 Public Members' Message
- 8 Message from the Chair and Registrar & CEO
- 10 Governance
- 12 Registration
- 16 Competence
- 18 Professional Practice
- 20 Program Approval
- 21 Patient Relations Program
- 22 Professional Conduct
- 23 Financial

**This Annual Report highlights our key activities between June 1, 2023, and May 31, 2024.**

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# The College

The College of Alberta Dental Assistants is the regulatory body for over 6,800 dental assistants in Alberta. We regulate the dental assisting profession by setting and enforcing standards for registration, continuing competence, program approval, professional practice, and conduct.

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

## 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]

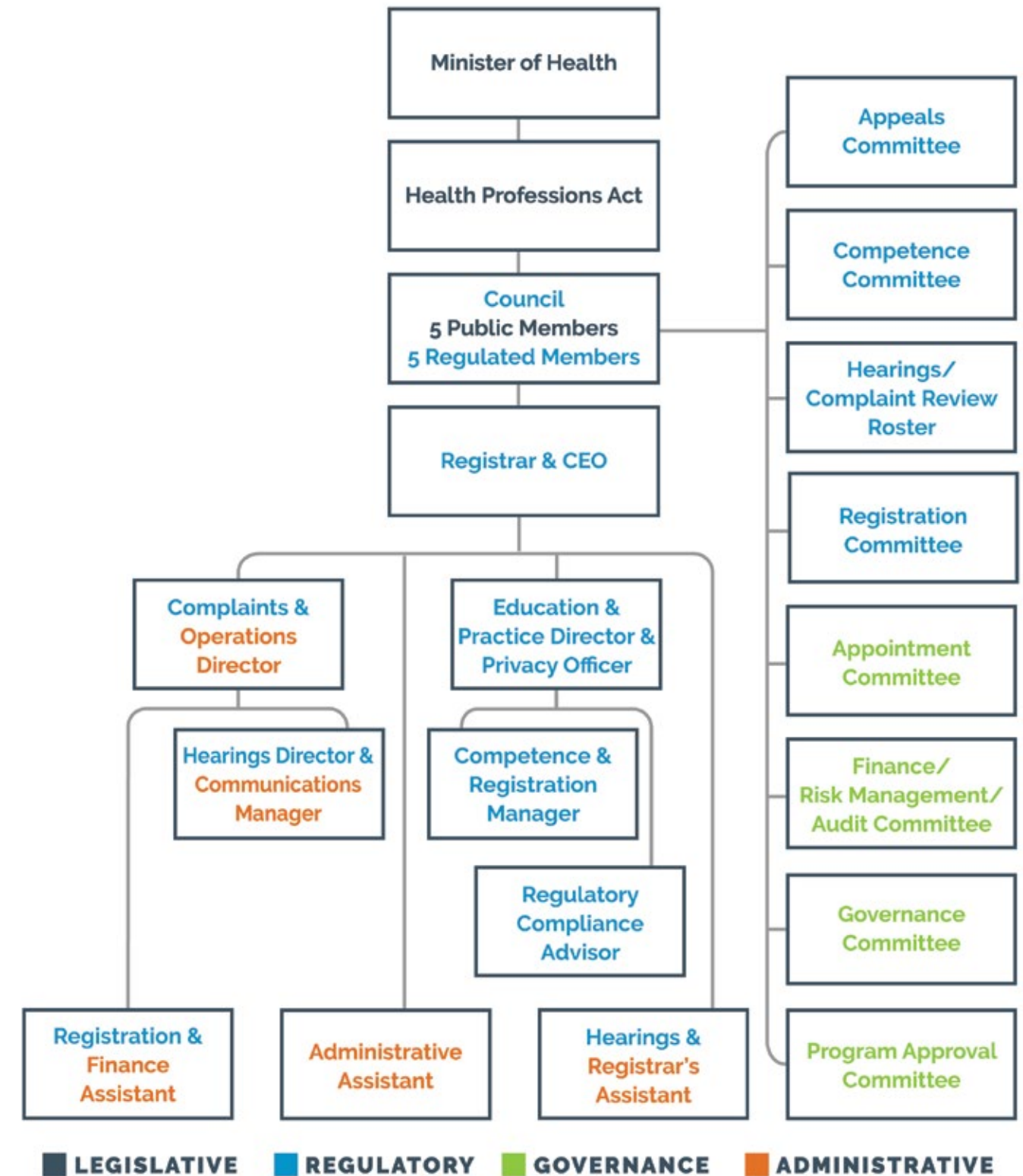
*We embrace equality in the delivery of our mandate and encourage differing perspectives in decision-making.*



**Innovative** [leading by learning]

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

## Organization Structure



# The Profession

## Part of the Dental Team

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 oral 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, reasons for their visit and any oral health concerns to share with the rest of the dental team.

## Dental Assistant Registry

Patients can use Find a Dental Assistant/Registry on our website to verify that they are receiving dental assisting care from someone who is authorized to do so.

## Providing 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
- taking impressions of their teeth
- inserting a rubber dam before a treatment procedure
- assisting the dentist with dental treatments such as implants or root canals
- giving after-care instructions following their treatment procedure

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. You can also ask our Regulatory Compliance Advisors. They are happy to answer your questions and help you find the information you need.

## Lifelong Learning

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

## 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 patients what they can expect when they receive care from a dental assistant. The documents also guide dental assistants in their daily practice.

## Practice Settings

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



Dental Practices



Dental Practice Administration or Management



Dental Insurance Companies



Dental Laboratories



Public Health



Education

# Public Members' Message



Ayo Adediran

The College of Alberta Dental Assistants (the College) is established under Alberta's *Health Professions Act*. The Council's mandate is governance; Council oversees the strategic direction of the College, setting priorities and the future vision of the College, guided by the welfare and best interests of Albertans. This ensures that the College can regulate dental assistants in the public interest, promoting the delivery of safe, quality oral health care.

Public members bring a valuable perspective to the Council. As residents of Alberta that are neither licensed nor practicing dental assistants, we have varying backgrounds and knowledge that augment the discourse centred around quality oral healthcare. Our expertise is not limited to just critical thinking and educational proficiency; our life experiences and professional acumen ensure thorough analysis and a balanced discussion concerning oral health issues, standards of practice, and the creation of policies. We have an equal seat at the table and an equal vote with our fellow Council members, working together to ensure that we have consensus on all ideas and decisions that come before Council.

Our approach is proactive. Albertans can count on this Council to conduct research, engage experts, examine trend analysis, and improve our education and competence. We are committed to stringent oral health standards and elevating the quality of care for the current and next generation of Albertans. This means that we are progressive, leaning always on the industry expertise of our regulated members and continually identifying emerging trends and technologies in the oral healthcare space.



Joshua Jackman



Tongjie (TJ) Zhang

Evidence of this is our dedication to equality, diversity, and inclusivity. Our Council recognizes that the province is changing - the world is changing. Humanity demands that we treat one another with respect and empathy and this can include peace-making and addressing the wrongs and atrocities of the past.

The last year allowed all Council members to engage in a catharsis - a deep introspection designed to build awareness of the struggle and oppression of Alberta's (and Canada's) Indigenous peoples. We continue to learn more about the Indigenous peoples' deep connection to the province and the inaugural ownership and history of the land on which we live, work, and thrive. We are committed to learning more and eradicating the biases and prejudices that might stifle the progress of unity and tolerance.

Council is currently engaging the knowledge and feedback of members of the Indigenous community and we see this initiative as a constant learning process that will help keep the Council accountable and motivated for individual and collective improvement. Our ultimate goal is to be entrenched in the healing, growth, and progress of the Indigenous peoples while extending our learnings of harmony, peace, and tolerance to all persons and races and ethnicities in this great province of ours. This will make our province a better place and give some assurance that oral healthcare will have a level playing field for all persons, regardless of culture, creed, or ability.

As we approach another year's end, we focus on our role as stewards of the College's financial resources. Albertans can be certain that the Council is diligent, prudent, and frugal in our management of resources, allowing the College's operations to be smooth, functional, and unbridled. Our work in sub-committees has been effective and we are encouraged by the contributions and insights of our fellow councillors and other committee members who work with us to arrive at decisions and ultimately, get work done.

Finally, we are grateful for the administrative support that the College provides to Council for our meetings and events. The coordination of logistics and organizing voluminous documentation has been invaluable. Our Council can conduct our work with efficiency and attend to the important matters in oral health due to the pleasant spirit and orderly work of the College's administrative staff.

We are extremely honoured to serve in our capacity as Public Members on the Council of the College of Alberta Dental Assistants. It is a rewarding and enriching experience to serve the people of our great province but there is more work to be done. Albertans can depend on us to model exceptional governance - we will continue to develop and monitor the strategy which envisions Albertans' oral healthcare as nothing less than the very best. We move forward with excitement, passion, and anticipation that progress and improvements in Alberta oral healthcare will lead to a better today and a much better tomorrow.



# Message from the Chair and Registrar & CEO

Reflecting on the activities and accomplishments of the College between June 1, 2023, and May 31, 2024, we are confident that we are meeting our mandate to regulate dental assistants in the public interest and paving the way for an even stronger future. Our Council and staff are committed to the College's vision and leaning into our values as we take action to ensure the best possible patient outcomes. Collectively, through governance and operations, we continue to learn and enhance our regulatory effectiveness, relationships and partnerships. Albertans can trust us and have confidence in our actions as we consider them first and foremost in our decision-making processes and work.

The ability to be agile is key to meeting our mandate and upholding a strong organizational foundation. We have had a productive year by pursuing opportunities to be innovative and assuming several substantial projects, as you will see throughout this annual report.

In addition to those projects and our day-to-day responsibilities as a regulator, we initiated a comprehensive review, assessment, and analysis of our

communications function. It is part of our five-year plan to conduct third-party reviews of all our core functions. We received the communications report and recommendations and are in the process of developing an action plan. Evaluations of our programs through fresh eyes and an outside perspective are helping us to identify gaps and ways to improve our effectiveness. Later this year, our next review will look at our Governance function.

Council and staff sought to lead by example again this past year. We engaged more speakers and, together and independently, participated in more learnings to help us better understand the role of cultural safety and humility in health care.

Dental assistants spend significant time directly interacting with patients, uniquely positioning them to ensure patients feel seen and heard. To capture the role dental assistants play in bringing cultural safety into oral health services, we have drafted additional criteria for our Standards of Practice on Patient-Centered Practice. The amendments underscore the importance of cultural safety and guide dental assistants in including cultural safety as

part of their daily practice. Through our consultation process we heard that the proposed additions were well-received by dental assistants and members of our Public Advisors Network. We're hopeful the Alberta Government will also soon provide feedback to enable us to finalize and implement the additions.

We wish to sincerely thank the Alberta Government, our Public Advisors Network, Public and Regulated Council Members, staff, and committee members as well as dental assistants and our oral health professions regulatory partners. Together, we are advancing patient-centred oral health care for Albertans.

We are both honoured to be part of the College and are pleased to report that our Council approved this 2023-24 Annual Report.



**Lisa Rahimi**  
Chair



**Jennifer Tewes**  
Registrar & CEO

# Governance

The College is governed by a Council comprised of public members appointed by the Government of Alberta and registrants appointed by Council through a merit-based program. We are currently awaiting the appointment of three additional public members to meet the legislated requirements of having equal representation of public members and registrants on Council. The three new appointees will fill two vacancies and replace one Public Member whose term has ended but continues to serve until a replacement is appointed.

In addition to three new Public Member appointees, the terms of four Regulated Members were set to expire this year, creating the opportunity for seven new Council members. Considering that continuity and transfer of knowledge is important to their effectiveness, Council opted to rebalance the Regulated Members' terms by extending the term of one by an additional year, and another by two additional years. Later this year, we will invite applications and fill the two available seats through merit-based appointments.

Council appoints registrants to our Competence Committee and Registration Committee to fulfill our legislated responsibilities. They also appoint registrants to serve on our Hearing Tribunal/Complaint Review Committee Roster. This Roster is called on as needed to participate in hearings or complaint reviews.

To enhance their work, Council appoints registrants and others to several committees. The Governance Committee, and the Finance, Risk Management and Audit Committee support our governance responsibilities. An Appointment Committee is struck as needed to review applications, interview candidates and recommend registrants to fill Council vacancies. The Program Approval Committee sets education principles and standards. They also monitor and review existing dental assisting programs and consider applications for new education programs.

Council meets quarterly, or more often as needed, to conduct the business of the College. Council has participated in a variety of professional development activities during the year, including:

- governance training
- measuring strategic plan outcomes
- Kairos Blanket Exercise
- Cultural Safety and Humility
- Canadian Network of Agencies for Regulation annual conference and master classes

Over the year, Council has consulted on and approved bylaw revisions. We also updated our Governance Policies to ensure they align with our Bylaws and the *Health Professions Act*. Other updates included addressing gaps, refining the Registrar & CEO performance process and restructuring some committees.

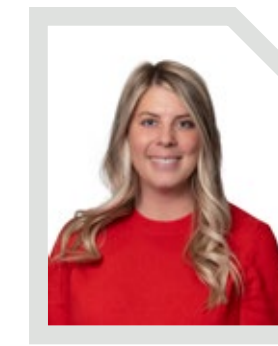
The restructuring will see our governance committees transition to consisting of only Council members, putting the onus for governance solely on Council. Existing non-Council positions are being phased out. In the future, non-Council members will only be appointed if specialized knowledge is needed for a given project. Additionally,

we are waiting for Government comment on updates to our Standards of Practice aimed at implementing cultural safety into our approach to patient-centred care.

Council also approved resources to develop and implement an enterprise risk management program.



**Ayo Adediran**  
Councillor  
Public Member



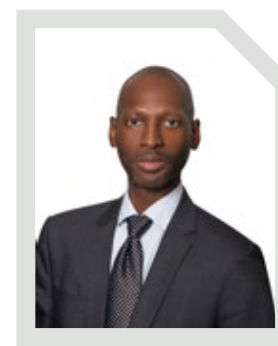
**Chelsey Dudley**  
Councillor  
Regulated Member



**Sheri Gervais**  
Vice-Chair Finance  
and Risk Management  
Regulated Member



**Genevera Hunt**  
Vice-Chair Governance  
and Regulation  
Regulated Member



**Joshua Jackman**  
Councillor  
Public Member



**Kaitlyn Johnston**  
Councillor  
Regulated Member



**Lisa Rahimi**  
Chair  
Regulated Member



**Tongjie (TJ) Zhang**  
Councillor  
Public Member

# Registration

## Registers

### General Register

Typically, dental assistants on our General Register have a practice permit and use the title Registered Dental Assistant. However, they may hold 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

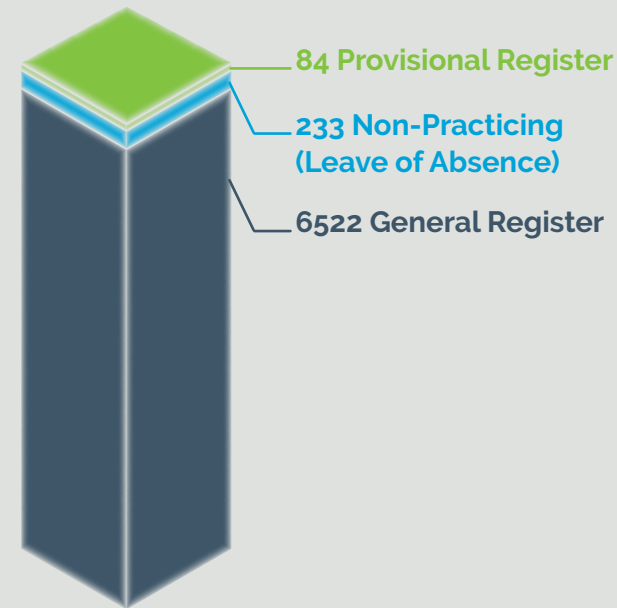
Registrants on our Provisional Register have a provisional practice permit and use the title Dental Assistant. Provisional registration allows them to practice, with a condition that they must practice under supervision, while they work toward completing their National Dental Assisting Examining Board qualifications and become eligible to transfer to our General Register.

### Courtesy

Our Courtesy Register is for out-of-province dental assistants who will be practicing in Alberta for a specific purpose and temporarily. For example, attending education in Alberta. Their practice is typically limited to a specific location based on their reason for needing practice rights and they have a courtesy practice permit.

During this reporting period, there were no dental assistants on our Courtesy Register.

## 6839 Regulated Members as of May 31, 2024



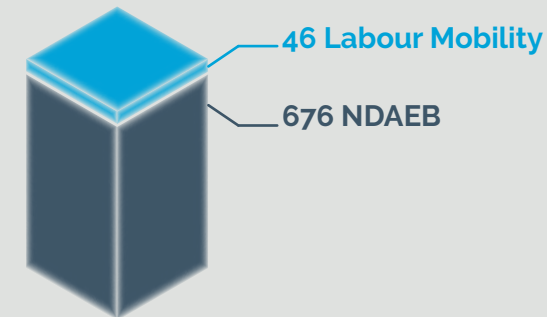
**To be eligible to practice in Alberta, dental assistants must be entered on one of our registers and hold a valid practice permit. Most are on our General Register.**

## 945 Applications Received

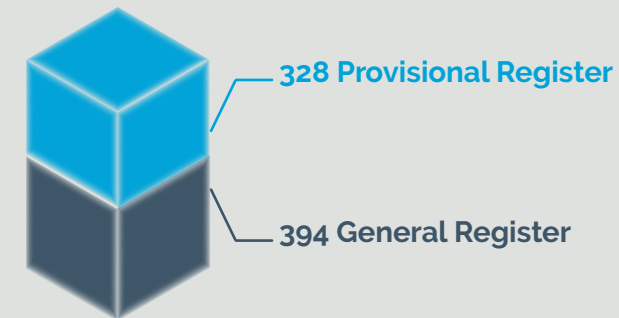


## 722 New Registrations

### Application Pathway



### Register



**Most graduates of Alberta dental assisting programs and many internationally educated candidates are initially entered on our Provisional Register. After completing their National Dental Assisting Examining Board qualifications, they transfer to the General Register.**

## Applications

### Registration

To obtain registration, applicants may apply through Labour Mobility, meet National Dental Assisting Examining Board (NDAEB) qualifications, or demonstrate substantial equivalence.

We received 734 applications for entry on our registers. Of those, 10 were deferred and two refused.

### 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 211 applications for permit reinstatement. Three were deferred and one was refused.

### Appeals

No application decisions were appealed to Council.

## Non-Regulated Members 285 Student Members

Dental assisting students who plan to register with our College may become Student Members. It is an opportunity for these future dental assistants to learn about our College and their profession.

Student membership does not include practice rights.



## Registration Committee



Our Registration Committee supports our registration activities and has the authority to make decisions about registration applications. The Committee exercises this authority when an applicant requests a review of a decision about their application. The Registrar & CEO or Registration Manager may also consult the Committee when applications

fall outside our policies and procedures. This year the Committee reviewed one registration application for entry practice substantial equivalence.

The Committee also maintains our Registration Policies and recommends changes to Council. This year they provided input on:

- removing the Leave of Absence category
- Current Practice policy
- changing the frequency of patient relations learning
- a survey for recent applicants that will guide improvements to our processes and service

## Registration Policy Changes

Council approves our Registration Policies and any changes that are made to them.

### Leave of Absence

Leave of Absence (non-practicing) status will be discontinued. It does not make a clear contribution to the protection of the public and there was often confusion among the public, employers, and registrants about eligibility to practice while holding the status. The status will be phased out by November 30, 2025, allowing current Leave of Absence registrants the option to renew the status for one more year, to reinstate their practice permit or to cancel their registration. However, we are no longer accepting any new applications for Leave of Absence.

### Initial Registration

The Initial Registration policy was changed to allow applicants who received their National Dental Assisting Examining Board (NDAEB) certificate through transfer of credentials to qualify for registration. Previously all applicants who applied for registration based on having the NDAEB certificate had to successfully complete the NDAEB written examination. This requirement created a barrier for applicants who obtained the NDAEB certificate through transfer of credentials as they did not write the examination. The policy was also reworded for clarity.

### Current Practice

The new Current Practice policy will provide initial registration applicants with clarity about how to demonstrate current practice.

### Patient Relations Learning Module

As of December 1, 2024, dental assistants will need to complete patient relations learning every year instead of the one-time requirement that currently exists. This change reinforces that we require dental assistants to maintain their knowledge in the interest of public safety.

We will create a patient relations learning refresher that focuses on key concepts. After completing our Patient Relations Learning Module, registrants may use the refresher to meet the requirement in subsequent years.

# Competence

Patients and the public assume and expect that health professionals will provide them with knowledgeable, competent care. To provide safe and appropriate care, dental assistants must continue to grow and develop throughout their careers. The Continuing Competence Program (CCP) is designed to aid dental assistants in developing the knowledge, skills, attitudes, and judgement they need for competent practice.

Effective CCP participation requires the dental assistant to self-assess, complete meaningful learning, and analyze their learning outcomes. We consider effective CCP participation an indirect indicator of competence. Our Competence Program Manual provides dental assistants with:

- detailed program requirements
- Assess - Achieve - Analyze steps to support meaningful learning
- resources to support their participation

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

## Third-Party Review



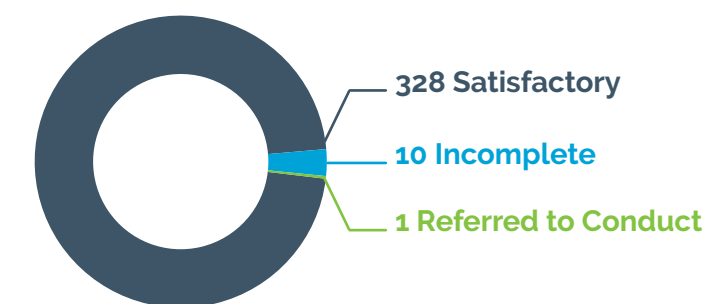
In June 2023 we started a third-party review of our Competence Program. The goal of the review was to identify ways we could improve the program, and increase dental assistants' engagement and understanding. The review was extensive and included environmental scans of other regulated health professions' competence programs and focus groups with our various stakeholders. The review concluded in December 2023. Recommendations were presented to the Competence Committee in January 2024, and Council in March 2024. We are now in the process of implementing those recommendations, with help from the Committee.

## Intent of the CCP

The intent of our Continuing Competence Program 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 meaningful learning through self-reflection

## Audit Results



## Audit

This year we audited 339 dental assistants' competence records. During audit, our Regulatory Compliance Advisors (RCA) check to see that mandatory learning plan records, including activities and verification, and practice hours meet CCP requirements, and that those records capture continuous learning outcomes to support competent practice. We created a video resource for dental assistants to reference before submitting their records for the CCP Audit. During the Audit, we also hosted two workshops to help the dental assistants who were selected for audit understand what they needed to do to achieve a successful result.

Dental assistants who are audited receive a personalized CCP audit worksheet featuring tailored comments and recommendations aimed at helping them meet audit requirements and gain a deeper understanding. Once their records were reviewed and complete, we sent audit participants a survey. The survey gathered data on our guidance resources which we will use to identify new resources or archive old ones. When the audit concluded, the RCA team referred ten dental assistants to the Registrar & CEO for final notice. After the final notice deadline, the Registrar & CEO referred one dental assistant to conduct for non-compliance.

# Professional Practice

This year we added a new Regulatory Compliance Advisor (RCA) to our team. Our RCAs have continued to play a vital role in supporting professional dental assisting practice, reflecting our College’s core values. Our RCAs provided valuable guidance to the public, employers, and dental assistants by helping them understand registration and practice requirements, interpreting legislation and directing them to essential resources.

The majority of inquiries our RCAs responded to centred around registration and renewal

requirements, followed by practice advice (providing information about the profession and guidance about how to meet our requirements) and continuing competence. Additionally, Professional Liability Insurance, Infection Prevention and Control, and education requirements were key areas of discussion.

Besides the Advice to the Profession articles on our website, our RCA team has demonstrated innovation by introducing resources like videos about renewal and

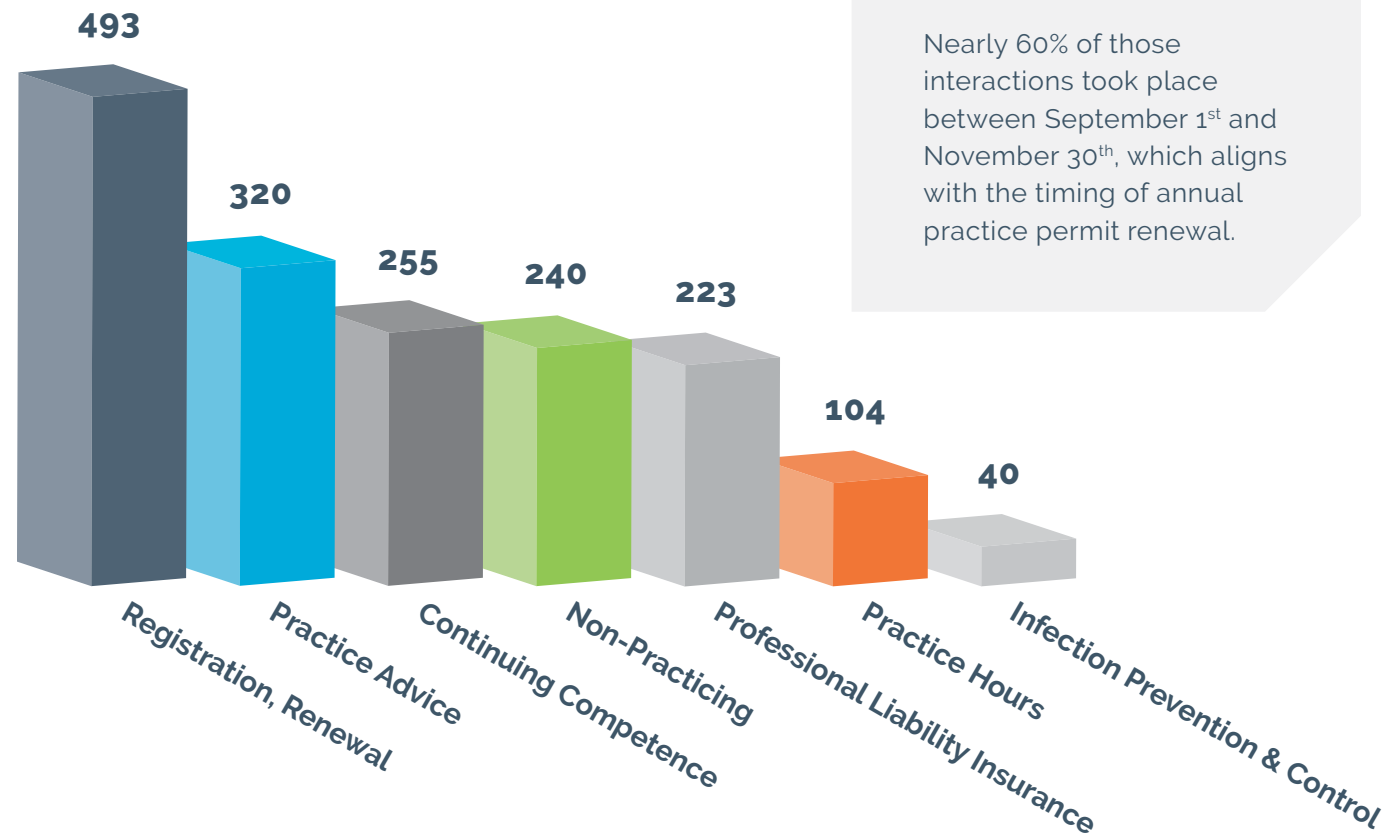
continuing competence audit. These resources help dental assistants navigate areas of practice where they may need extra guidance, ensuring clarity and support. Moreover, our RCA team organized informative welcome and registration presentations for dental assisting students, and Continuing Competence Program Introduction and Audit Workshops.

We also continued to host virtual College Connect town hall sessions to provide information about updates to practice requirements and other important changes.

Though some resources target our applicants and registrants, most are available through our website and can be accessed by anyone with an interest in learning more about dental assistant practice and requirements. Everyone is welcome to visit our website and join our virtual workshops.

As we move forward, our commitment to our core values continues to guide us in championing regulatory excellence, innovation, and trust within our communities.

## Practice Information Requests



Our Regulatory Compliance Advisors responded to over 1600 requests for information and guidance.

Nearly 60% of those interactions took place between September 1<sup>st</sup> and November 30<sup>th</sup>, which aligns with the timing of annual practice permit renewal.

## Practice Resources



Annual Renewal & Guidance for CCP Audit Videos

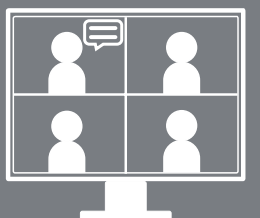


Welcome & Registration Presentations for Dental Assisting Students

Advice to the Profession Articles



Continuing Competence Program Introduction & Audit Workshops



# Program Approval

By ensuring dental assisting programs meet the expectations we set in our 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

## Approved Programs

During the past year, Council:

- granted Provisionally Approved program status to one program
- upgraded two programs from Provisionally Approved to Approved program status

There are currently nine Approved and one Provisionally Approved programs.

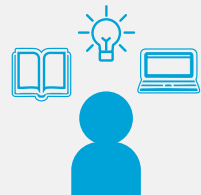
We maintain a list of Alberta dental assisting programs on our website. It includes details about each program’s approval and accreditation status, registration requirements for graduates and other offerings like refresher and upgrading courses.

## 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 at dental assisting programs in Alberta.

## Education Principles

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



### Student Preparation



### Patient Protection



### Program Effectiveness

# Patient Relations Program

## Learning Module

All registrants are required to complete our Patient Relations Learning Module, an education program developed to help dental assistants recognize and prevent sexual abuse and sexual misconduct of patients by health care providers. The module is available in our Professional Practice Learning Centre at no charge. It includes:



### Definitions & Examples



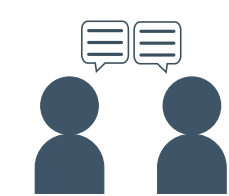
### Reporting Requirements



### Professional Boundaries



### Sensitive Practice



### Communication

## Treatment and Counselling

We maintain a fund to offer counselling treatment for anyone who reports sexual abuse or sexual misconduct by a dental assistant to the College. Information about the fund is publicly available on our website. This year we had no complaints related to sexual abuse or sexual misconduct and no patients accessed our treatment and counselling fund.

In addition, we provide opportunities for trauma informed training for Council, committee members and College staff.

	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, 2023, through May 31, 2024



# Professional Conduct

## Complaints and Hearings

A total of six complaints were received. Three complaints originated from colleagues, one complaint was received from an employer and two complaints were received from the public. Four of these complaints were resolved informally, one complaint was dismissed for lack of evidence and one complaint is carried forward.

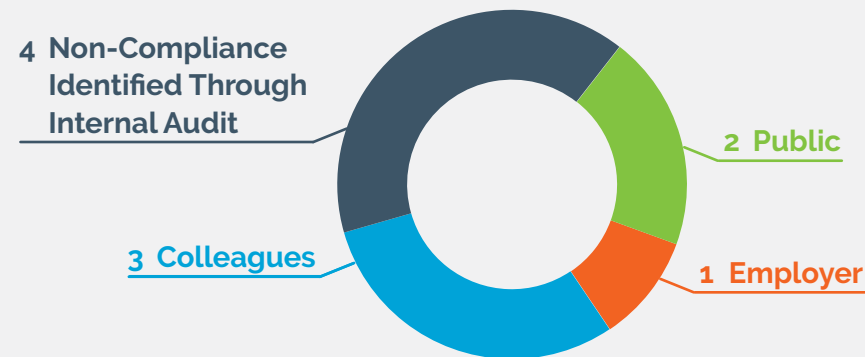
Internal audits revealed four registrants who were non-compliant with College requirements and, as no resolution was

reached, all four matters have been referred to hearing.

## Roster

We maintain a roster of qualified dental assistants for appointing, as necessary, to complaint review committees and hearing tribunals. They serve along side of public members from the Government’s roster. To ensure they are ready to participate effectively when needed, we provide regular training for our roster members.

## Origin of Complaints



## Outcome of Complaints



# Financial

The Finance, Risk Management and Audit Committee (FRMAC) is chaired by the Vice-Chair Finance and Risk Management of Council. The Committee provides detailed oversight of the College’s financial health and enterprise risk management on behalf of Council. Working with a third party, the FRMAC contributed to developing a risk register, heat map and risk mitigation program.

The FRMAC is tasked with detailed scrutiny of the proposed budget each year before recommending the budget for Council approval. In addition, the Committee monitors and suggests improvements to the College’s Finance and Risk Management policies and procedures, which they report to Council quarterly. They also meet with the auditors to plan for the audit, then again after the audit to discuss their findings and assessment of the College’s financial position. The Committee discusses any recommendations the auditors have made and monitors Administration’s progress in meeting the recommendations.

## Factors Impacting Revenue and Expenses

The College relies on registration revenue for our operating capital. Our audited financial statements appear on the following pages. They include comparative figures from the previous fiscal year.

### Revenue

Changes in revenue mainly indicate growth in the number of registrants and the increased number of assessment fees related to handling more applications. Other factors impacting revenue include higher interest rates on our investments.

### Expenses

We have increased staffing to manage the increase in registrants and the evolving legislative requirements. The salaries and benefits reflect the additional staff complement.

Another project affecting College expenses is Council’s commitment to engage appropriate expertise to review and make recommendations for improving our main functions as a health profession regulator. During the 2023-24 fiscal year, comprehensive reviews of our Continuing Competence Program and Communications Program were completed. Plans to implement the recommendations are underway. In addition, Council committed resources to a review of our governance practices in the next fiscal year.

### Financial Position

The College remains in a sound financial position, with prudent controls for internally restricting funds to ensure the College can continue to meet our regulatory obligations in case difficult or complex circumstances arise.

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of College of Alberta Dental Assistants

### *Opinion*

We have audited the financial statements of College of Alberta Dental Assistants (the "organization"), which comprise the statement of financial position as at May 31, 2024, 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 organization as at May 31, 2024, 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 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.

### *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.

### *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)*


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 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.

Edmonton, Alberta  
August 8, 2024



Bruce MS Mahon Professional Corporation  
Chartered Professional Accountants

**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Statement of Financial Position**  
**May 31, 2024**

	2024	2023
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 2,275,936	\$ 2,774,681
Accounts receivable	7,496	33,447
Prepaid expenses	76,400	62,918
	<b>2,359,832</b>	2,871,046
CAPITAL ASSETS (Note 3)	28,971	14,475
INVESTMENTS (Note 4)	3,202,480	2,567,037
	<b>\$ 5,591,283</b>	<b>\$ 5,452,558</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 50,364	\$ 26,468
Wages payable	12,998	10,952
Deferred revenue (Note 5)	752,250	722,566
	<b>815,612</b>	759,986
<b>NET ASSETS</b>		
Unrestricted	2,050,527	1,857,097
Invested in capital assets	28,971	14,475
Internally restricted (Note 2)	2,696,173	2,821,000
	<b>4,775,671</b>	4,692,572
	<b>\$ 5,591,283</b>	<b>\$ 5,452,558</b>

COMMITMENTS (Note 6)

ON BEHALF OF THE COUNCIL

 Chair

 Vice-Chair Finance and Risk Management

See notes to financial statements

**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Statement of Operations**  
**Year Ended May 31, 2024**

	2024	2023
<b>REVENUE</b>		
Registration	\$ 1,534,541	\$ 1,503,409
Interest and investment income	153,882	98,153
Administration and other revenue	102,425	83,575
	<b>1,790,848</b>	1,685,137
<b>EXPENSES</b>		
Wages and benefits	939,220	784,532
Office	163,375	164,566
Information management	147,989	179,538
Governance	89,799	42,242
Registration	77,789	64,318
Travel	37,795	17,600
Professional fees	31,282	34,406
Professional conduct	27,843	38,978
Events	15,481	21,950
Insurance	13,674	12,498
Amortization	13,069	13,316
Communications	11,720	1,454
Memberships	9,386	9,478
Competence	1,000	9,670
	<b>1,579,422</b>	1,394,546
<b>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<b>211,426</b>	290,591
Evaluation and Innovation Fund costs	(128,327)	-
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 83,099</b>	<b>\$ 290,591</b>

See notes to financial statements

**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Statement of Changes in Net Assets**  
**Year Ended May 31, 2024**

	2023 Balance	Excess of revenue over expenses	Transfers (Note 7)	2024 Balance
UNRESTRICTED	\$ 1,857,097	\$ 224,495	\$ (31,065)	\$ 2,050,527
INVESTED IN CAPITAL ASSETS	14,475	(13,069)	27,565	28,971
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	500,000	(128,327)	-	371,673
Treatment and Counselling Fund	116,000	-	3,500	119,500
	2,821,000	(128,327)	3,500	2,696,173
	\$ 4,692,572	\$ 83,099	\$ -	\$ 4,775,671

	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

See notes to financial statements

**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Statement of Cash Flow**  
**Year Ended May 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 83,099	\$ 290,591
Item not affecting cash:		
Amortization of capital assets	13,069	13,316
	96,168	303,907
Changes in non-cash working capital:		
Accounts receivable	25,951	(33,447)
Accounts payable and accrued liabilities	23,896	(18,466)
Deferred revenue	29,684	(4,184)
Prepaid expenses	(13,482)	10,286
Wages payable	2,046	(1,699)
	68,095	(47,510)
Cash flow from operating activities	164,263	256,397
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(27,565)	(6,661)
Purchase of investments (net)	(635,443)	(572,267)
Cash flow used by investing activities	(663,008)	(578,928)
<b>DECREASE IN CASH FLOW</b>	(498,745)	(322,531)
Cash - beginning of year	2,774,681	3,097,212
<b>CASH - END OF YEAR</b>	\$ 2,275,936	\$ 2,774,681

See notes to financial statements



**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Notes to Financial Statements**  
**Year Ended May 31, 2024**

1. NATURE OF ORGANIZATION

College of Alberta Dental Assistants (the "organization") 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

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:

Furniture and fixtures	5 years	straight-line method
Computer equipment	3 years	straight-line method
Leasehold improvements	5 years	straight-line method

The organization 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, 2024**

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 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 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, 2024**

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

Fund accounting

The Unrestricted Fund accounts for the organization'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 fund information technology projects. 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 \$119,500.

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Furniture and fixtures	\$ 34,582	\$ 34,582	\$ -	\$ -
Computer equipment	82,140	53,169	28,971	14,475
Leasehold improvements	25,728	25,728	-	-
	\$ 142,450	\$ 113,479	\$ 28,971	\$ 14,475

Amortization in the current year totaled \$13,069 (2023 - \$13,316).

**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Notes to Financial Statements**  
**Year Ended May 31, 2024**

4. INVESTMENTS

	2024	2023
Redeemable guaranteed Investment certificate with stated interest rate of 4.50%, maturing June 11, 2024	\$ 472,210	\$ -
Redeemable guaranteed Investment certificate with stated interest rate of 4.50%, maturing June 11, 2024	500,000	-
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.50%, maturing October 3, 2024	200,000	200,000
Non-redeemable guaranteed investment certificate with stated interest rate of 4.70%, maturing June 13, 2025.	1,000,000	-
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.56%, maturing October 3, 2025	200,000	200,000
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.00%, maturing May 19, 2026	339,161	339,161
Non-redeemable guaranteed Investment certificate with stated interest rate of 4.56%, maturing October 4, 2027	100,000	100,000
Non-redeemable guaranteed Investment certificate with stated interest rate of 5.00%, maturing August 16, 2028	242,315	-
Non-redeemable guaranteed investment certificate with stated interest rate of 3.30%, matured June 13, 2023.	-	1,425,179
Non-redeemable guaranteed Investment certificate with stated interest rate of 0.85%, matured August 16, 2023.	-	238,247
Accrued interest receivable	148,794	64,449
	\$ 3,202,480	\$ 2,567,036

5. DEFERRED REVENUE

The prior year deferred registration fees of \$722,566 have been included in the 2024 registration revenue on the Statement of Operations. The College collected \$752,250 of deferred registration fees to be included in the 2025 registration fee revenue.

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 term of the lease are \$138,888 and include the following annual payments over the next five fiscal years: fiscal 2025, \$30,864 and 2026-2028, \$36,008. The College is also responsible for its proportionate share of common area costs which are approximately \$27,105 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 2025 and \$32,900 in fiscal 2026.

**COLLEGE OF ALBERTA DENTAL ASSISTANTS**  
**Notes to Financial Statements**  
**Year Ended May 31, 2024**

7. TRANSFERS

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

	2024	2023
Capital Asset Fund		
From Unrestricted Fund	\$ 27,565	\$ 6,661
Evaluation and Innovation Fund		
From Unrestricted Fund	-	400,000
Treatment and Counselling Fund		
From Unrestricted Fund	3,500	6,000
	<b>\$ 31,065</b>	<b>\$ 412,661</b>

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 organization 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 organization's risk exposure and concentration as of May 31, 2024.

**(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 organization is exposed to liquidity risk with respect to its accounts payable and wages payable. The College maintains adequate cash balances to address this risk.

**(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.



**College of Alberta  
Dental Assistants**

166-14315 118 Ave NW

Edmonton AB T5L 4S6

780-486-2526 / 1-800-355-8940

[abrda.ca](http://abrda.ca)