

College of Alberta
Dental Assistants

Annual Report 2017-18

June 1, 2017, to May 31, 2018

Highlights

- 2018-23 Strategic Plan
- Ethics Learning Module
- Competency Profile for Councillors

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Introduction

President's Message

The College of Alberta Dental Assistants is committed to protect and serve the public interest. This past year we worked with our members to develop a robust new strategic direction. We're proud of our 2018-23 Strategic Plan. The cornerstones of the plan—**Responsible Leadership, Pride in the Profession, and Research and Innovation**—truly acknowledge who we are and have generated a sense of purpose and excitement for us. The Strategic Plan focuses on what we need to do to fulfill our mission with maximum efficiency and impact, and what will take us a step closer to achieving our vision for the profession:

Alberta Dental Assistants are recognized leaders in regulation and governance, supporting research and practice that establish universally accepted standards of competence, professionalism, quality and safety for the profession.

For the foreseeable future we'll be concentrating on strategies to lead with confidence and be a trusted and respected regulator; to empower our members to embrace their profession and take pride in their role of serving the public; and to promote, support and participate in research and innovation to guide and transform our regulatory and governance functions as well as the profession.

It's my pleasure to share with you our Annual Report, approved by the College Council, highlighting activities and statistics from June 1, 2017, to May 31, 2018. I encourage you to peruse the following pages to learn more about our activities and membership.

In closing, on behalf of the College and Council, I thank you, the Alberta Government, for granting us the privilege of self-regulation. We take the responsibility very seriously and take immense honour in serving the people of Alberta.

What we did and where we are going...

Council is overseeing a variety of exciting initiatives for the next few years, based on our newly-defined strategic direction. Our strategic priorities include **Responsible Leadership, Pride in the Profession and Research and Innovation**. In a change from previous strategic plans, we have much higher-level, loftier goals and the business plan, shared with Council when determining the budget, will direct the initiatives to achieve new heights of excellence. Most initiatives identified in the previous strategic plan have been incorporated into our new strategy.

Ethics Module

We have added a new Ethics Module to our website. While we initially developed it to fill a need relating to unprofessional conduct, it is a valuable resource for all dental assistants to understand how to make ethical decisions in professional practice.

Rebranding

Our mandate of protecting the public puts us front and centre when the public, government and other stakeholders want to know about Dental Assistants and their professional practice. We want our messages and image



to represent our members as essential professionals in the health care world. Therefore, rebranding the College is currently under way. This is follow-up from our Communications Audit completed last year. Branding is not just about the logo, but more about how we interact with our members and the other people and groups who share our health care environment. We want to ensure our College is truly representative of Dental Assistants as dedicated professionals providing dental assisting services to the Alberta public.

Competency Profile for Councillors

We developed a Competency Profile for Councillors that will help identify learning and professional development needs. Education for Councillors is incorporated into most meetings. The Council retreat focuses on professional development. Over the past year Council has participated in regulatory governance training presented by

the Council on Licensure, Enforcement and Regulation (CLEAR), understanding financial statements presented by our auditors, Council's legal roles and responsibilities presented by our legal counsel and effective performance review for Council facilitated by a local governance expert.

Risk Management

Several improvements are under way at the College to address recommendations from a risk and security audit completed in the spring of 2018. These include improvements to policies and procedures and ensuring all systems remain secure. We have developed a simple but effective risk management framework.

Public Members' Message

The College of Alberta Dental Assistants regulates its members in the public interest, promoting the delivery of safe, quality oral health care. The Council is responsible for managing and conducting the activities of the College.

The Public Members' role is to enhance the College's ability to balance the values and interests of its members with those of the public to help it to act fairly, adhere to statutory or legal requirements, and develop and foster appropriate professional standards. Many thanks to previous Public Members (Kenneth Anderson, Peter Murray, and George Sewell) for their incredible work to support and develop the College.

Three new Public Members were appointed to Council this year: Vincent Salyers and Kathy Tam (appointed on October 26, 2017), and Tongjie Zhang (appointed on March 20, 2018). Our commitment to the College is to keep ourselves informed actively on the dental assisting profession and other related health professions, healthcare initiatives and current trends. We participate actively in Council meetings while raising the public interest profile.

Over the past year, the Council has engaged members in exiting and critical reflection on strategic directions and brand of the College. Moreover, the Council has collaborated to update policies, procedures and processes to ensure that Council continues to be relevant, responsive and attuned to its members. We are excited about upcoming initiatives and the work ahead and are so very thankful for the opportunity to serve in our current capacity.

The College

The College is the regulating body for the profession of dental assisting in Alberta. Under the Act our primary mandate is protection of the public. We achieve this by enforcing standards for registration including examination, continuing competence, dental assisting program approval, professional practice and conduct.

We are responsible for investigating complaints made about regulated members, and carrying out discipline processes in accordance with the Act.

Our policies, Code of Ethics, Standards of Practice, the Act and the Regulation can all be found on our website: www.abrda.ca.

Mission

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

Vision

Alberta Dental Assistants are recognized leaders in regulation and governance, supporting research and practice that establish universally accepted standards of competence, professionalism, quality and safety for the profession.

Values

Dental Assistants take pride in the privilege of self-regulation, demonstrating professionalism through dedication to protecting the public interest and striving to meet the highest standards of care.

Dental Assistants abide by all applicable legislation governing practice, privacy, confidentiality and human rights.

Dental Assistants maintain and enhance their competence throughout their careers with self-assessment, life-long learning and collaborative practice.

Dental Assistants provide quality services, maintaining and improving patients' oral health without causing undue harm or risk.

Dental Assistants treat others with honesty, dignity and respect.

Organization Structure



Legislative

Regulatory

Governance

Administrative

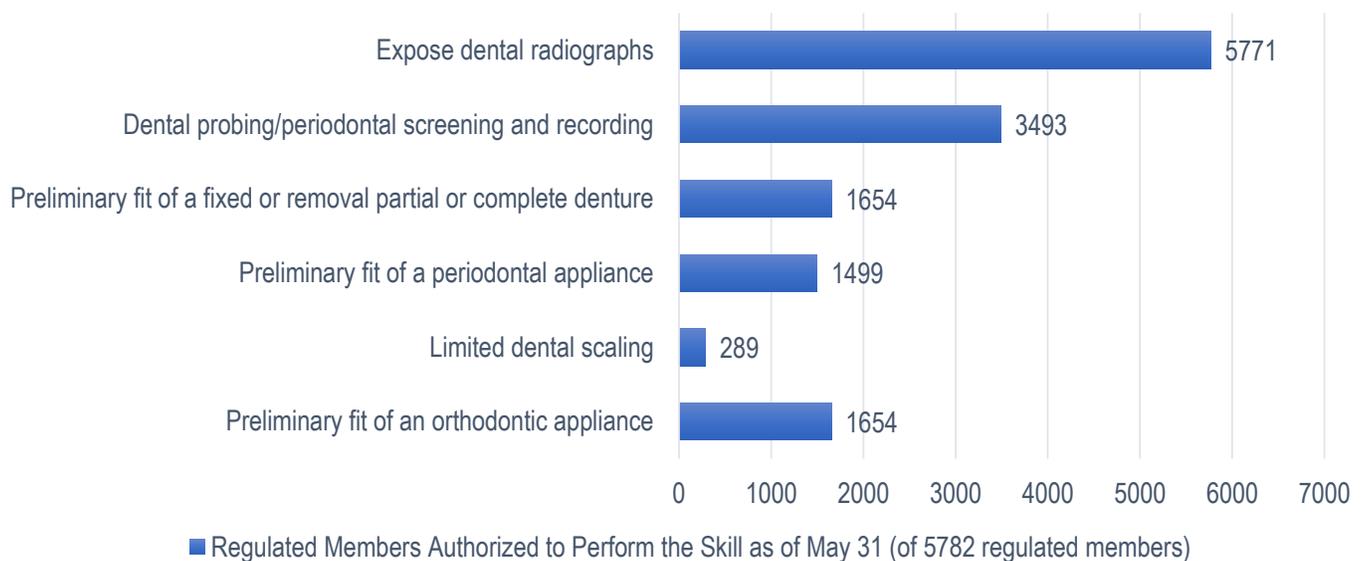
The Profession

Dental assistants are taught competencies, including clinical skills, to allow them to provide supportive dental care services to maintain and promote oral health. They may provide support to the oral health care team and also provide services directly to the public. Registration with the College is mandatory and only those so registered may use the protected titles of Registered Dental Assistant, RDA, Dental Assistant and/or DA.

Restricted Activities

Dental assistants who are competent after proper education, training and experience are authorized to perform the restricted activities assigned to dental assistants. Dental assistants must only perform restricted activities under the direction and supervision of a senior dental health professional who is authorized to order and perform the restricted activity.

Authorized Restricted Activities

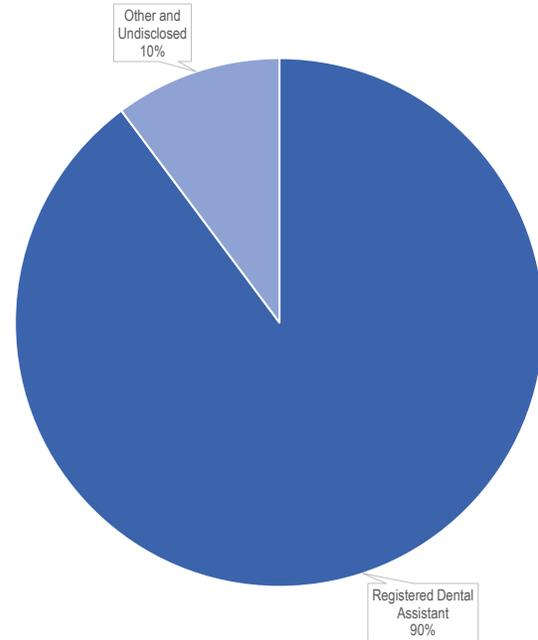


Regulated Members' Job Description

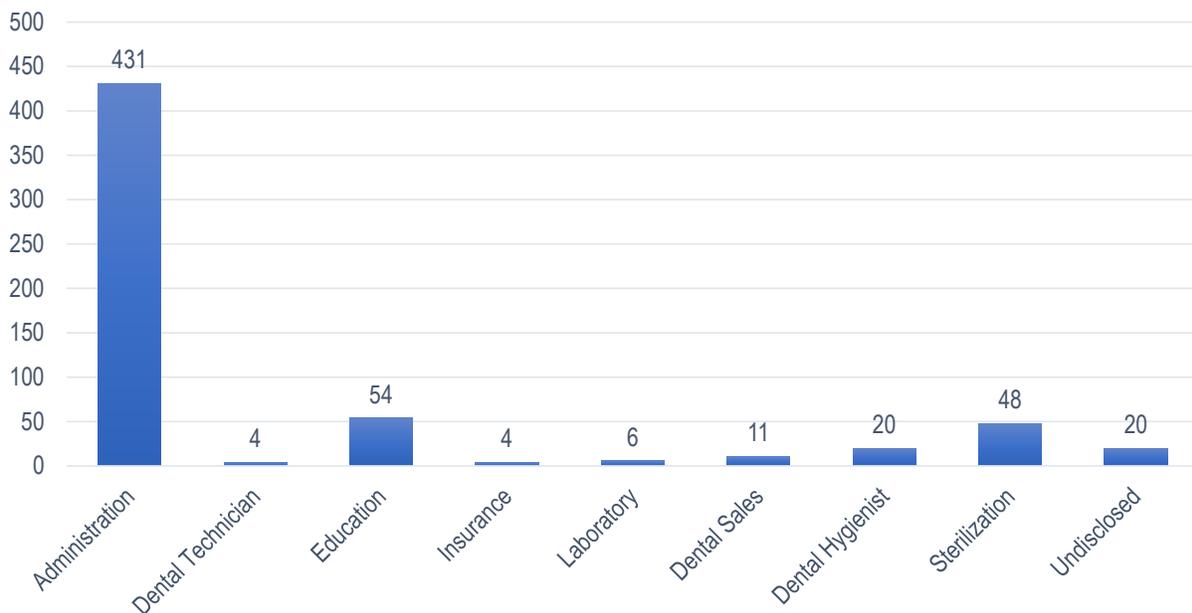
While the majority of dental assistants practice in a patient-care role, both providing services directly and assisting senior professionals, dental assistants also fulfil many supportive roles, most notably administrative responsibilities in dental offices. The following statistics are based on the employment status information our members provide to us.

Registered Dental Assistant includes practicing chairside assisting skills and intra-oral skills in all practice settings (general and specialty dentistry, public health, hospital, etc.)

Other and Undisclosed is broken down in the chart below.



Job Description Details for "Other and Undisclosed"



Governance

The Council

Our Council is the governing body of the College, consisting of Regulated Members and Public Members determined by the Act and the Bylaws. Council's role is to manage and conduct the activities of the College, exercise the rights, powers and privileges and carry out the duties of the College in the name of and on behalf of the College and carry out the powers and duties of the Council under the Act and the Bylaws.

Members of Council

Our Council consists of nine Regulated Members who are elected by their peers and three Public Members appointed by the Alberta government.



Back row: Elaine McKay, Treasurer; Twila Dary, Councillor; Lisa Rahimi, Vice-President; Waqar Ahmed, Councillor; Bryana Good, President; Peter Murray, Public Member (retired Apr. 2018)

Front row: Heather Cormack, President (retired Dec. 2017); Susan Nicoll, Treasurer (retired Dec. 2017); Kathy Tam, Public Member; Lornadele Arychuk, Councillor; Laura McKay, Councillor; Lysa Theberge, Councillor (retired Dec. 2017); Carey Thomson, Councillor (retired Dec. 2017); Amy Sochatsky, Councillor (retired Dec. 2017); Alana Welsh, Councillor

Missing: Ken Anderson, Public Member (retired Oct. 2017); Jennifer Neill, Councillor; Vince Salyers, Public Member; Tongjie Zhang, Public Member

The Committees

Our Council appoints committees to assist with carrying out the work of the College. Except where specific decision-making authority is provided in the Act, Bylaws or Governance Policies, committees report and make recommendations for Council consideration.

Registration

This committee's key responsibilities are:

- registration policies and procedures
- Preventive Dentistry Module policies and procedures, review and calibration
- Orthodontic Module policies and procedures, review and calibration
- Program Approval Policies
- making decisions about:
 - registration applications
 - referral to the Expert Review Panel

Members

Heather Boucher, RDA
Micheline Gagnon-Wardill, RDA
Jolene Moore, RDA
Michelle Olohan
Katherine Relke, RDA, Chairperson
Carmen Sheridan, RDA

Competence

This committee's key responsibilities are:

- CCP policies and procedure
- Infection Prevention and Control projects
- Occupational Health and Safety projects
- making decisions about:
 - CCP audit submissions

Members

Harmeet Gill, RDA (retired May 2018)
Melanie Kirby, RDA
Jolene Moore, RDA
Katherine Relke, RDA
Sherry Sand, RDA, Chairperson

Governance and Nominations

This committee's key responsibilities are:

- Bylaws and Governance Policies and practices
- volunteer recruitment and selection
- Council nomination/election process
- Council professional development and training, performance review, annual work plan and strategic planning
- committee structure and work plans

Members

Bryana Good, RDA, Chairperson (retired November 2017)
Elaine McKay, RDA (retired November 2017)
Jolene Moore, RDA
Peter Murray, Public Member (retired April 2018)
Lisa Rahimi, RDA, Chairperson
Lysa Theberge, RDA

Complaint Review Committee and Hearing Tribunal

Complaint Review Committees (CRC) have two purposes under the Act:

1. A CRC reviews the proposed settlement following an Alternative Complaint Resolution process and decides to ratify, to amend then ratify, or to refuse to ratify the settlement.
2. If a complainant requests a review of a decision by the Complaints Director to dismiss a complaint, a CRC conducts the review and decides to refer the matter to a hearing, to require further investigation, or to confirm the dismissal.

Hearing Tribunals (HT) hold hearings pursuant to the Act on matters of unprofessional conduct. An HT may request expert reports, hears evidence, decides whether or not the conduct in question is unprofessional conduct, may make orders if the conduct is unprofessional and must provide a written decision.

Shared CRC and HT Roster

Lorraine Aldridge, RDA
Iris Cadrin, RDA
Breann Carlson, RDA
Mandy Cumming, RDA
Patricia Demchuk, RDA
Harmeet Gill, RDA
Dorothy Lawrence, RDA
Arlene Pettifer, RDA
Katherine Relke, RDA
Erin Ruiters, RDA
Wanda Walker, RDA

Finance, Risk Management and Audit

This committee's key responsibilities are:

- College risk management program
- budget, revenue and expense trends, audit
- integrity of operational systems
- human resource management, financial administration, information technology, security, capital acquisition and asset management policies
- compliance with legislation
- insurance requirements and related policies
- Council structure and function

Members

Ken Anderson, Public Member (retired October 2017)
Lornadele Arychuk, RDA (retired November 2017)
Heather Boucher, RDA
Elaine McKay, RDA, Chairperson
Susan Nicoll, RDA
Amy Sochatsky, RDA (retired November 2017)

Registrar Performance Appraisal and Review

This committee's key responsibilities are:

- Registrar orientation and position description
- Registrar goals, objectives and work plan
- Registrar performance appraisal and review
- Registrar performance outcomes, employment, compensation and professional development

Members

Heather Cormack, RDA (retired November 2017)
Bryana Good, RDA, President
Elaine McKay, RDA, Treasurer
Susan Nicoll, RDA (retired November 2017)
Lisa Rahimi, RDA, Vice-President

Regulation

The Regulation came into effect when the College was proclaimed under the Act in 2006. It sets out parameters related to matters such as requirements of the registers, renewal and reinstatement requirements; the CCP; restricted activities which dental assistants may perform; and protected titles.

Standards of Practice and Code of Ethics

The Standards of Practice and Code of Ethics adopted by the Council on April 9, 2016, continue to be in effect. The Standards of Practice provide direction to practice, education and research. The Code of Ethics supports the College Mission, Vision and Values and provides a framework for dental assistants' safe, competent and ethical practice. Both documents also serve as part of the criteria for assessing the professional conduct of all regulated dental assistants in Alberta.

Bylaws

Revisions to the Bylaws were approved in November 2017 and May 2018. The revisions were to clarify the intent of the bylaws related to providing the ratified bylaws to members, the suspension of bylaws in a crisis, reinstatement requirements related to s.45 of the Act, and to employ regulatory best practices in the management of council and officer terms.

Registration of College Members

Applicants for Registration

All applicants for registration and a practice permit must meet criteria based on either National Board qualifications or currency of their practice (labour mobility). Everyone applying for reinstatement of their practice permit must meet criteria based on demonstrating competency including currency of their practice.

National Dental Assisting Examining Board

We receive applications and inquiries from individuals trained nationally and internationally. All applicants for registration, aside from those applying through a labour mobility agreement, must demonstrate successful completion of the National Dental Assisting Examining Board (NDAEB) written examination. Additionally, applicants whose dental assisting education is obtained at a program which is not accredited by the Commission on Dental Accreditation of Canada (CDAC) must successfully complete the NDAEB clinical practice evaluation (CPE) or intra-oral upgrading at an educational institution which has a CDAC-accredited dental program. The written examination and the CPE are each offered four times per year.

Candidates sitting the written exam in Alberta are performing consistently with the national average. The College also has voting representation on the NDAEB Board and the College is invited to send an observer to NDAEB CPE sessions hosted in Alberta. The observer is present for the calibration session and a portion of the evaluations to confirm fair and equitable processes. The majority of candidates participating in the CPE at the Alberta site are successful in some but not all of the evaluated skills which is consistent with the results of most CPE candidates across the country.

Labour Mobility

Several labour mobility agreements have been implemented in Canada to promote the portability of regulated members between provinces by reducing the need to conduct further assessment and evaluation of the applicants. We presently have established policies in place which comply with the following labour mobility agreements: the Canadian Dental Assisting Regulatory Authorities' Mutual Recognition Agreement; Canadian Free Trade Agreement; the Trade, Investment and Labour Mobility Agreement; and Canada's New West Partnership Trade Agreement. The agreements all require the College to approve Alberta-equivalent registration for applicants who hold current practice rights in another regulated Canadian jurisdiction.

Application Assessment

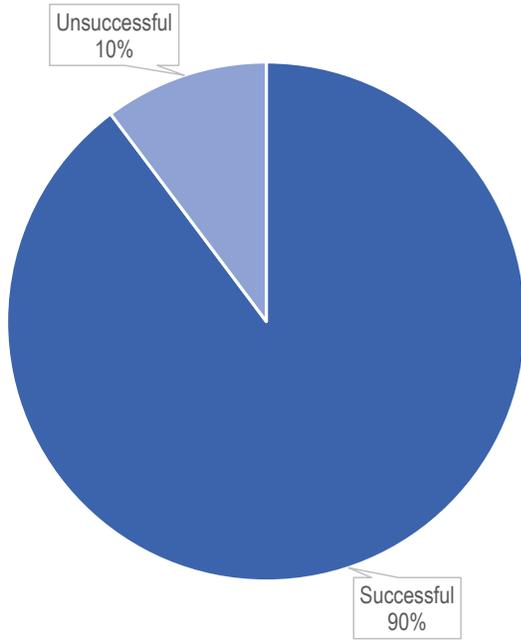
During this reporting period there were 518 initial registration applications submitted and 515 were approved for a regulated status. Three were not approved upon initial submission due to not meeting the requirements.

Application Processing Time

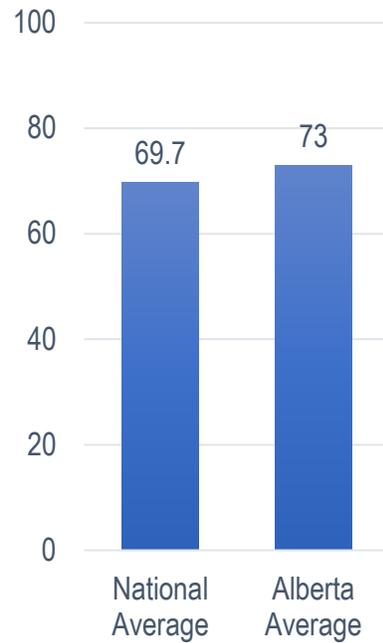
Registration decisions are made within ten business days. Approved applications are then processed within three days.

NDAEB Written Exam Results for 2017

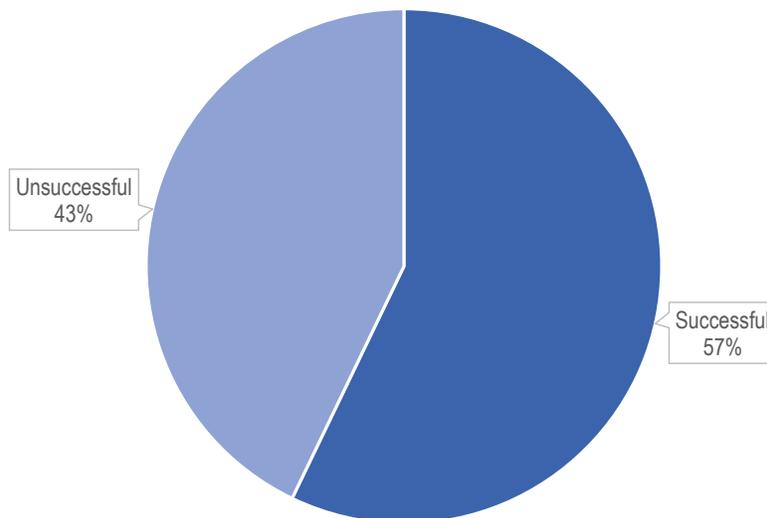
Alberta Initial Exam 381 Candidates



Passing Score Average



Alberta Rewrite Exam 49 Candidates



Types of Registrants and Members

Regulated Members who are on the general register and hold a valid practice permit may use the protected title **Registered Dental Assistant** (RDA). Provisionally-registered dental assistants hold a provisional practice permit and may use the protected title **Dental Assistant** (DA). An additional registration category is held for **Courtesy Members**. All of these regulated members are authorized to practice the profession of dental assisting within their individual authorized skills.

Non-regulated Members are non-practicing individuals who hold a voluntary membership. **Student** membership is available to students enrolled in Alberta dental assisting programs and recognized Canadian distance-delivery programs. **Leave of Absence** membership is intended for RDAs who require a temporary leave (up to three years) from the dental industry and have the intention of returning. Non-regulated members are not authorized to practice dental assisting or use the protected titles.

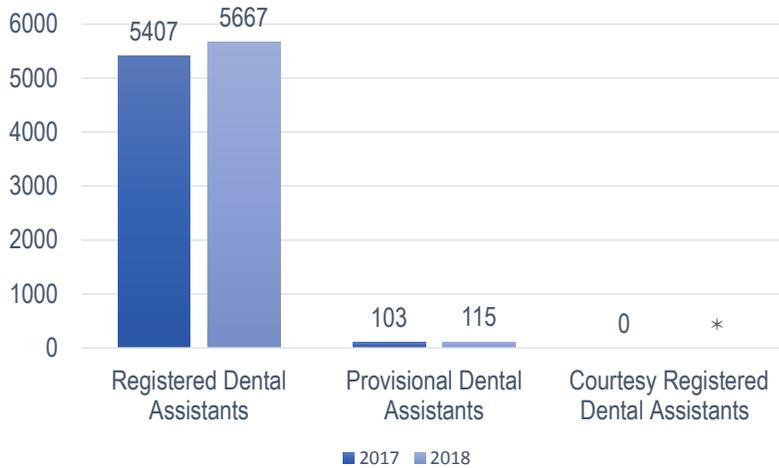
New Registrants (Year ending May 31)	2017	2018
Alberta Graduates	314	380
Other Canadian Jurisdictions	60	86
Internationally Educated	49	49
Total New Registrations	423	515
Reinstatements	267	257
Applications Not Approved	9	5
Applications Received	699	777
Application Decision Reviews	-	-

Alberta Graduates	2017	2018
CDI College Calgary	39	39
CDI College Edmonton	12	57
Columbia College	32	58
KDM Dental College Calgary	59	58
KDM Dental College Edmonton	66	67
NAIT (day program)	33	32
NAIT (distance delivery)	2	1
SAIT Polytechnic	71	68
	314	380

Other Canadian Jurisdictions	2017	2018
British Columbia	25	34
Manitoba	2	5
New Brunswick	1	2
Newfoundland	11	9
Nova Scotia	3	2
Ontario	11	28
Prince Edward Island	2	3
Saskatchewan	5	3
	60	86

Internationally Educated	2017	2018
Bangladesh	2	1
Brazil	-	2
Egypt	-	4
Colombia	3	1
Germany	1	-
India	19	22
Korea	-	1
Mexico	1	2
Nigeria	3	-
Pakistan	2	3
Philippines	12	7
Serbia	1	-
Sri Lanka	-	1
Sudan	1	1
Syria	1	-
Tunisia	1	-
United Kingdom	-	1
United States	1	3
Venezuela	1	-
	49	49

Regulated Members (5782 as of May 31)



Non-regulated Members (353 as of May 31)



*There were two Courtesy Registered Dental Assistants mid-year.

Dental Assistant Registry

We maintain a real-time online *Dental Assistant Registry*. This service allows members, employers, colleagues and the public to verify that anyone who is providing dental assisting services is authorized by us to do so. The Registry also shows the skills and restricted activities each practice permit holder is authorized to perform.



Program Approval

Dental Assisting Education

Three quarters of our regulated members have been educated in Alberta. The following institutions are approved by the College to provide dental assisting education in Alberta:

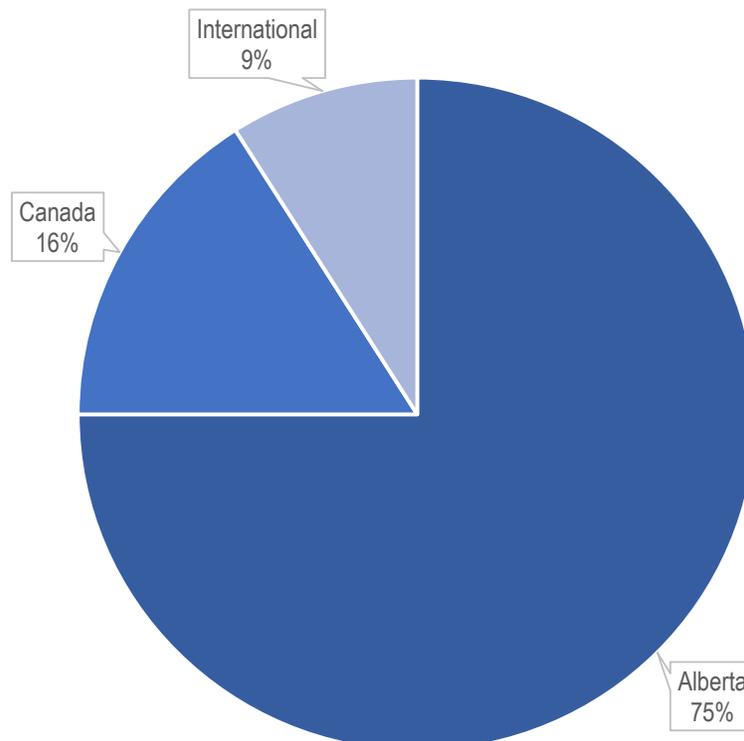
- CDI College, Calgary and Edmonton
- Columbia College, Calgary
- KDM Dental College International Inc., Calgary and Edmonton
- NAIT, Edmonton
- SAIT Polytechnic, Calgary

All programs hold accredited program status with the Commission on Dental Accreditation of Canada.

Post-Graduate Education

Members can take two post-graduate education modules in Alberta: the Preventive Dentistry Module and the Orthodontic Module. They must successfully complete these modules to be authorized to provide the respective skills which include these restricted activities: limited dental scaling and preliminary fitting of appliances.

Location of Members' Education



Continuing Competence Program

Our CCP is a formal system to maintain, enhance and report on members' professional practice as a dental assistant. It's a flexible program designed to promote safe, ethical and competent practice. It emphasizes the members' professional responsibility to reflect on their own role and develop a learning plan to address their own practice and career plans. By maintaining and enhancing their competence, they will also be meeting professional standards as identified in our Standards of Practice.

Participation

All regulated members must participate in the CCP. Each year with their annual registration renewal they must submit their proposed learning plan to identify at least two learning objectives they plan to complete in the upcoming year. In their renewal they also declare that they have reviewed their self-assessment and completed their learning plan from the previous year.

In early 2018 we hosted Audit Requirement workshops to help members who were selected for audit. The workshops were intended for new registrants and those selected for audit but were open to all members. These workshops will continue. In September 2017 we started hosting CCP Introduction workshops for new members and anyone who simply wishes to refresh their understanding of the program. These workshops will also continue.

Audit

As part of our public protection role, the CCP audit process is one way we validate member currency of practice. Each year approximately 20% of regulated members are selected for audit based on the last digit of their registration number. At least once every five years we review their CCP records including quizzes, learning plans, verification of learning activities and practice hours to verify that they have met the CCP requirements.

The Competence Committee and College staff monitor their compliance. If they do not comply with the CCP audit they may not be eligible for renewal and would therefore be unable to practice. We work with them using a remedial process to ensure that everyone who makes an effort to comply is successful in meeting the requirements.

The audit statistics confirm that members are meeting the program requirements. They report participating in a variety of learning activities including refreshers, hands-on and mentoring sessions to address clinical skill levels, seminars and conferences for theoretical and innovative information, and self-directed learning through textbooks and journals.

Audit Results

In 2016 we audited 1249 of 5079 CCP Participants (24.6%). In 2017 we audited 1366 of 5229 CCP Participants (26%). The results are shown in this chart.



Complaints and Discipline

The College must respond to complaints of unprofessional conduct by dental assistants. Complaints may be received from patients, employers, colleagues and the public. The College receives complaints about unskilled or inappropriate practice, communication issues and violation of laws, standards, ethics and policies.

Complaints

During the year from June 1, 2017 through May 31, 2018 one complaint was carried forward from the previous year and 4 new complaints were received. Of the new complaints received, two complaints originated from employers, one from a patient and the other was identified internally. Of the five complaints before the Complaints Director, 2 were dismissed due to insufficient evidence of unprofessional conduct, one matter was referred to hearing and 2 matters are carried forward.

No hearings, appeals or complaint reviews were held during the reporting period.

Financial Information

Treasurer Report

The Treasurer position and the Finance, Risk Management and Audit Committee (FRMAC) are valuable assets to the College's governance strength. In a broad sense, the FRMAC reviews, provides feedback and proposes financial guidelines while observing economic trends, changes in the profession, and plans for the future and sustainability of the College and its solid financial position. The FRMAC also assesses risk, as it applies to insurance coverage needs, financial resources, investment strategies, public and member safety, and obligations to the Government.

The Treasurer works closely with the College administration that is responsible for the College's day-to-day financial responsibilities. Tasks include reviewing and approving documentation submitted to sign cheques, reviewing monthly financial reports, meeting with the auditor to safeguard the process, ensuring insurance requirements are met, planning for emergencies, chairing the FRMAC

and reporting to the Council. The Treasurer's oversight adds a safety measure to the list of controls set by the Council and the Operational Policies.

Funding for the College comes from the fees the members pay, with occasional support provided by the Government for specific projects. The Treasurer and the FRMAC are confident that the College funds are being used responsibly and prudently. The College remains in a solid financial position. The 2017-18 audited financial statements appear on the following pages.

The FRMAC and the Treasurer's oversight of the College's finances provides a vital link between the Council, the Administration, and the Members, while ensuring a predictable, safe future for the College.



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Chartered Professional Accountants

an association for the practice of Chartered Professional Accountancy
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INDEPENDENT AUDITOR'S REPORT

To the Members of College of Alberta Dental Assistants

We have audited the accompanying financial statements of College of Alberta Dental Assistants, which comprise the statement of financial position as at May 31, 2018 and the statements of operations, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Alberta Dental Assistants as at May 31, 2018 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Edmonton, Alberta
July 31, 2018


Bruce MS Mahon Professional Corporation
Chartered Professional Accountant

COLLEGE OF ALBERTA DENTAL ASSISTANTS

Statement of Operations

Year Ended May 31, 2018

	2018	2017
REVENUE		
Registration and membership	\$ 1,328,948	\$ 1,319,829
Administration	93,752	81,127
	1,422,700	1,400,956
EXPENSES		
Wages and benefits	536,362	516,154
Office	188,469	158,713
Complaints and ethics module	63,547	8,666
Travel	54,913	57,401
Council	46,412	41,446
Certification	44,769	78,321
Information management	34,956	24,119
Professional fees	24,045	13,748
Amortization	9,544	8,351
Communications	9,099	26,009
Insurance	7,538	5,030
Memberships	4,328	4,345
Competency	3,693	21,707
Awards	3,240	3,584
Events	11	246
	1,030,926	967,840
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	391,774	433,116
OTHER INCOME (EXPENSES)		
Interest and investment income	27,137	18,820
Gain on disposal of marketable securities	-	5,052
Loss on disposal of capital assets	(559)	(188)
	26,578	23,684
EXCESS OF REVENUE OVER EXPENSES	\$ 418,352	\$ 456,800

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Changes in Net Assets
Year Ended May 31, 2018

	2017 Balance	Excess of revenue over expenses	Transfers (Note 8)	2018 Balance
UNRESTRICTED	\$ 1,442,405	\$ 427,896	\$ (310,542)	\$ 1,559,759
INTERNALLY RESTRICTED				
Invested in capital assets	26,923	(9,544)	10,542	27,921
Operations fund	750,000	-	-	750,000
Discipline fund	500,000	-	-	500,000
Orthodontic module fund	50,000	-	-	50,000
PDM fund	50,000	-	-	50,000
Information Technology Fund	-	-	300,000	300,000
	1,376,923	(9,544)	310,542	1,677,921
	\$ 2,819,328	\$ 418,352	\$ -	\$ 3,237,680

	2016 Balance	Excess of revenue over expenses	Transfers (Note 8)	2017 Balance
UNRESTRICTED	\$ 2,331,903	\$ 465,151	\$ (1,354,649)	\$ 1,442,405
INTERNALLY RESTRICTED				
Invested in capital assets	30,625	(8,351)	4,649	26,923
Operations fund	-	-	750,000	750,000
Discipline fund	-	-	500,000	500,000
Orthodontic module fund	-	-	50,000	50,000
PDM fund	-	-	50,000	50,000
	30,625	(8,351)	1,354,649	1,376,923
	\$ 2,362,528	\$ 456,800	\$ 1,354,649	\$ 2,819,328

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Financial Position
May 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash (Note 3)	\$ 1,981,973	\$ 1,588,317
Guaranteed investment certificates (Note 4)	1,902,007	1,882,840
Prepaid expenses	32,971	26,874
	3,916,951	3,498,031
CAPITAL ASSETS (Note 5)	27,921	26,923
	\$ 3,944,872	\$ 3,524,954
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 22,897	\$ 46,618
Deferred income (Note 6)	655,325	628,538
Trust fund liability (Note 3)	28,970	30,470
	707,192	705,626
NET ASSETS		
Unrestricted (Note 2)	1,559,759	1,442,405
Internally restricted	1,677,921	1,376,923
	3,237,680	2,819,328
	\$ 3,944,872	\$ 3,524,954

COMMITMENTS (Note 7)

ON BEHALF OF THE COUNCIL

 President
 Treasurer

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Cash Flow
Year Ended May 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 418,352	\$ 456,800
Items not affecting cash:		
Amortization of capital assets	9,544	8,351
Loss on disposal of capital assets	559	188
Gain on disposal of investments	-	(5,052)
	428,455	460,287
Changes in non-cash working capital:		
Accounts receivable	-	359
Accounts payable and accrued liabilities	(23,722)	27,190
Deferred income	26,787	(26,204)
Prepaid expenses	(6,097)	(1,640)
Trust fund liability	(1,500)	(1,500)
	(4,532)	(1,795)
Cash flow from operating activities	423,923	458,492
INVESTING ACTIVITIES		
Purchase of capital assets	(11,100)	(4,837)
Purchase of guaranteed investment certificates	(1,902,007)	(1,882,840)
Purchase of marketable securities	-	(7,335)
Proceeds from sale of marketable securities	-	231,273
Redemption of guaranteed investment certificates	1,882,840	1,024,959
Cash flow used by investing activities	(30,267)	(638,780)
INCREASE (DECREASE) IN CASH FLOW	393,656	(180,288)
Cash - beginning of year	1,588,317	1,768,605
CASH - END OF YEAR	\$ 1,981,973	\$ 1,588,317
CASH FLOW SUPPLEMENTARY INFORMATION		
Interest received	\$ 27,137	\$ 18,820
CASH CONSISTS OF:		
Cash - unrestricted	\$ 1,953,003	\$ 1,557,847
Cash - restricted	28,970	30,470
	\$ 1,981,973	\$ 1,588,317

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2018

1. NATURE OF ORGANIZATION

College of Alberta Dental Assistants (the "College") is incorporated under the Health Professions Act as a non-profit organization whose members work in the health care industry in the Province. The College regulates its members in the public interest promoting the delivery of safe, quality oral health care.

An elected and appointed Council manages and conducts the business and affairs of the College as required by the Health Professionals Act, the Dental Assistants Profession Regulation, and the College's own bylaws.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO) with consideration of materiality and within the framework of the following accounting policies:

Fund accounting

The Unrestricted Fund accounts for the College's operation and administrative activities. This fund reports all unrestricted operations. Registration/Membership and administration revenue is recognized in the year to which it applies. Registration fees received in advance are recorded as deferred revenue.

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

The Operations Reserve Fund will hold sufficient funds for six months of operations to a maximum of \$750,000.

The Discipline Reserve Fund will be used to meet the demands of complex discipline issues to a maximum of \$500,000.

The Orthodontic Module Reserve will be used to fund revisions to the module and other professional development opportunities to a maximum of \$50,000.

The Preventative Dentistry Module Reserve (PDM) Fund will be used to fund revisions to the module and other professional development opportunities to a maximum of \$50,000.

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.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2018

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

Use of estimates and measurement uncertainty

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.

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.

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	20%	declining balance method
Furniture and fixtures	20%	declining balance method
Computer equipment	30%	declining balance method
Computer software	100%	declining balance 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 declining balance method.

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

Revenue recognition

College of Alberta Dental Assistants follows the deferral method of accounting for contributions.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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

Revenue relating to projects and awards are recognized as revenue in the year in which the related expenses are incurred.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2018

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

Income taxes

The College is a not-for-profit organization and is exempt from income taxes under the Canadian Income Tax Act.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

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.

Volunteer services

The value of volunteer and other services contributed to the College is not reported in the financial statements. There is no objective basis available to measure the value of these services and the College does not maintain detailed record of these services.

3. TRUST FUND LIABILITIES

	2018	2017
Louise Mabey Awards	\$ 8,281	\$ 9,781
Ortho Module Projects	20,689	20,689
	\$ 28,970	\$ 30,470

Included in cash is \$28,970 (2017 - \$30,470) held in trust for use in the Ortho Project and the Louise Mabey Awards.

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2018

4. GUARANTEED INVESTMENT CERTIFICATES

	2018	2017
BMO- GIC Prime linked cashable guaranteed investment certificate with stated interest rate of prime less 2.35%, maturing on January 21, 2019	\$ 1,363,859	\$ 1,350,000
Guaranteed Investment certificate with stated interest rate of 1.25%, maturing May 16, 2019	300,000	300,000
Guaranteed Investment certificate with stated interest rate of 1.50%, maturing August 16, 2019	226,221	226,221
Accrued interest receivable	11,927	6,619
	\$ 1,902,007	\$ 1,882,840

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Equipment	\$ 130,632	\$ 118,057	\$ 12,575	\$ 15,960
Furniture and fixtures	17,357	13,636	3,721	3,813
Computer equipment	95,313	85,102	10,211	5,770
Computer software	363,804	362,390	1,414	335
Leasehold improvements	24,907	24,907	-	1,045
	\$ 632,013	\$ 604,092	\$ 27,921	\$ 26,923

Amortization in the current year totaled \$9,544 (2017 - \$8,351).

6. DEFERRED REVENUE

Deferred revenue represents membership and renewal fees collected for June to November, the remainder of the College's membership period.

7. COMMITMENTS

The College rents its premises under an operating lease that expires on March 31, 2023. Estimated future minimum lease payments over the remaining term of the lease, exclusive of operating costs, is \$165,680 and include the following payments over the next five fiscal years: 2019, \$32,150; 2020, \$32,579; 2021, \$34,722; 2022, \$35,151; 2023, \$31,078.

The College has entered into a contract for information technology services for a one year term. Estimated payments in the next fiscal year are \$33,000.

The College has entered into an additional contract for branding services. Estimated remaining costs of the contract are \$18,240.

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2018

8. TRANSFERS AND RESTRICTIONS

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

	2018	2017
Property and Equipment Fund From Unrestricted Fund	\$ 10,542	\$ 4,649
Operations Fund From Unrestricted Fund	\$ -	\$ 750,000
Discipline Fund From Unrestricted Fund	\$ -	\$ 500,000
Orthodontic Module Fund From Unrestricted Fund	\$ -	\$ 50,000
PDM Fund From Unrestricted Fund	\$ -	\$ 50,000
Information Technology Fund From Unrestricted Fund	\$ 300,000	\$ -
	\$ 310,542	\$ 1,354,649

9. 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, 2018.

(a) Credit risk

As the College is primarily funded by membership dues 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 trust fund liabilities. 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.

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2018

10. COMPARATIVE FIGURES

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

Other College Activities

We administer an annual Awards Program to recognize the contributions made to the profession of dental assisting, the public, employers, the College and colleagues.

Award of Excellence

The Award of Excellence recognizes individuals who demonstrate excellence through an outstanding contribution or service in any or all of the following:

- excellence in delivery of care
- leader/mentor/preceptor within the profession
- advancement of the profession
- community involvement that has a positive impact on the oral health of Albertans

Congratulations to this year's recipients:

Maeghan Heck, RDA

Sarah Pichor, RDA

President's Commendation

The President's Commendation recognizes a contribution to or support of the College and/or the profession of dental assisting.

Congratulations to this year's recipients:

Ken Anderson

Peter Murray

Louise Mabey Award

The Louise Mabey Fund honours a long-time member and past president of the College. Ms. Mabey dedicated her career to dentistry and the profession of dental assisting by contributing significantly to the current wellbeing of the profession, the College and dental assisting organizations. We introduced the Fund to assist with training and/or education to build, support and strengthen dental assisting organizations through improved governance, strong leadership and board development.

Award Recipients

The ***Calgary Dental Assistants Association*** and ***Carey Thurlow, RDA*** both submitted applications that met the criteria and were awarded funds for board development.