



College of Alberta
Dental Assistants

Annual Report 2018-19

June 1, 2018, to May 31, 2019

Highlights

- Standards of Practice revised
- Patient Relations Learning Module
- Dental Assistant Registry enhanced

College of Alberta Dental Assistants
166-14315 118 Ave NW
Edmonton AB T5L 4S6
780-486-2526
www.abrda.ca

Contents

- Introduction..... 1**
 - Public Members’ Message2
 - The College3
 - Organization Structure.....4
 - The Profession5
 - Restricted Activities5
 - Regulated Members’ Job Description6

- Governance..... 7**
 - The Council7
 - The Committees.....8
 - Regulation10
 - Standards of Practice10
 - Code of Ethics.....10
 - Bylaws10
 - Patient Relations Program.....10

- Registration of College Members..... 11**
 - Applicants for Registration.....11
 - Types of Registrants and Members13
 - Dental Assistant Registry.....14

- Program Approval..... 15**
 - Dental Assisting Education15
 - Post-Graduate Education15

- Continuing Competence Program 16**

- Complaints and Discipline 17**

- Financial Information 17**
 - Treasurer Report.....17
 - Audited Financial Statements.....18

- Other College Activities 29**

Introduction

We take our mission and our responsibility to regulate dental assistants in the public interest very seriously. The delivery of safe, quality oral health care is our focus. Therefore, like most of our health regulatory counterparts this past year, we spent time implementing the provisions of *Bill 21 – An Act to Protect Patients*. This included:

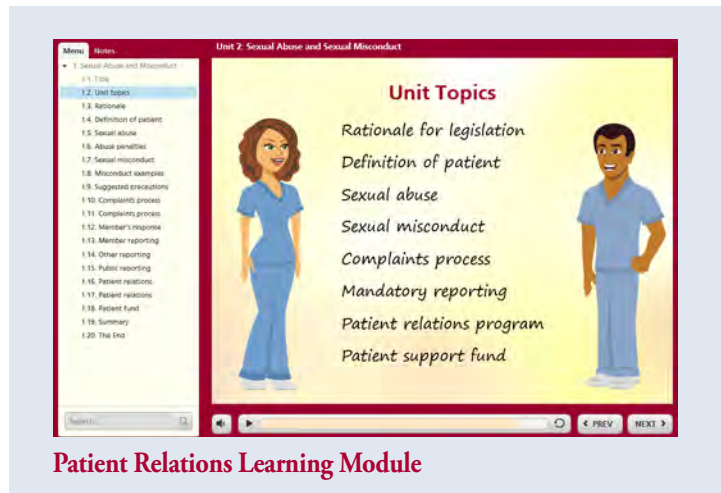
- making enhancements to our Standards of Practice;
- establishing a Patient Relations Program with member education and a treatment and counselling fund for patients who have made a complaint of sexual abuse and/or sexual misconduct against a regulated member;
- providing training for staff, Council and hearing tribunals;
- updating registration policies and complaints procedures;
- enhancing our dental assistant registry; and,
- reorganizing our website.

We also continued to work toward the goals in our 2018-23 Strategic Plan which focuses on Responsible Leadership, Pride in the Profession, and Research and Innovation to support our 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.

Our new brand is nearly ready. It will be unveiled when our new website is ready. You can expect both the new brand and website to represent our regulated members as essential health care providers who deliver safe, quality oral health care to Albertans.

We've embarked on a significant project to establish entry-to-practice and advance-practice education standards based primarily on the principles of right-touch regulation with an emphasis on risk management. This project is being led by our new deputy registrar who joined our team late in 2018 and complements our administrative leadership team. The deputy registrar oversees program approval and our Continuing Competence Program (CCP).



Patient Relations Learning Module

Our Council is continually evaluating and advancing its regulatory governance to responsibly lead in a manner that protects and serves the public interest, and to maintain the integrity of the College and profession. Council made several policy amendments to make governance and registration matters more efficient and effective. We've also increased our generative and strategic discussions and are proactively building relationships with our stakeholders.

We have much more to accomplish to meet our strategic goals. And, we are confident that it will be achieved through our regulated members, councillors, committee members and staff who are all dedicated and demonstrate a continued pursuit of excellence within our profession. We thank the Alberta Government for granting us the privilege of self-regulation and trusting us with this important role.

We invite you to review our annual report, approved by the College Council, highlighting activities and statistics from June 1, 2018, to May 31, 2019. In it you will discover more about our registrants and how we regulate them.

Lisa Rahimi Jennifer Tewes
President Registrar

Public Members' Message

The College of Alberta Dental Assistants regulates dental assistants 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 registrants with those of the public to help it to act fairly, adhere to statutory or legal requirements, and develop and foster appropriate professional standards. This is the first year all of us performed our duties as Public Members. Our commitment to the College is to keep ourselves actively informed about the dental assisting profession and other related health professions, healthcare initiatives and current trends that might impact practice. We participate actively in Council meetings while raising the public interest profile.

Over the past year, the Council has engaged dental assistants in exciting 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 registrants. As one example, this past year Council committed a significant amount of effort towards establishing language in its policies and procedures to comply with *Bill 21 – An Act to Protect Patients*.

We are excited about upcoming initiatives and the work ahead and are so very thankful for the opportunity to serve in our current capacity.

Vince Salyers

Kathy Tam

Tongjie Zhang

The College

The College is the regulating body for the profession of dental assisting in Alberta. Under the *Health Professions Act* (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 *Dental Assistants Profession Regulation* (the Regulation) can all be found on our website: 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.

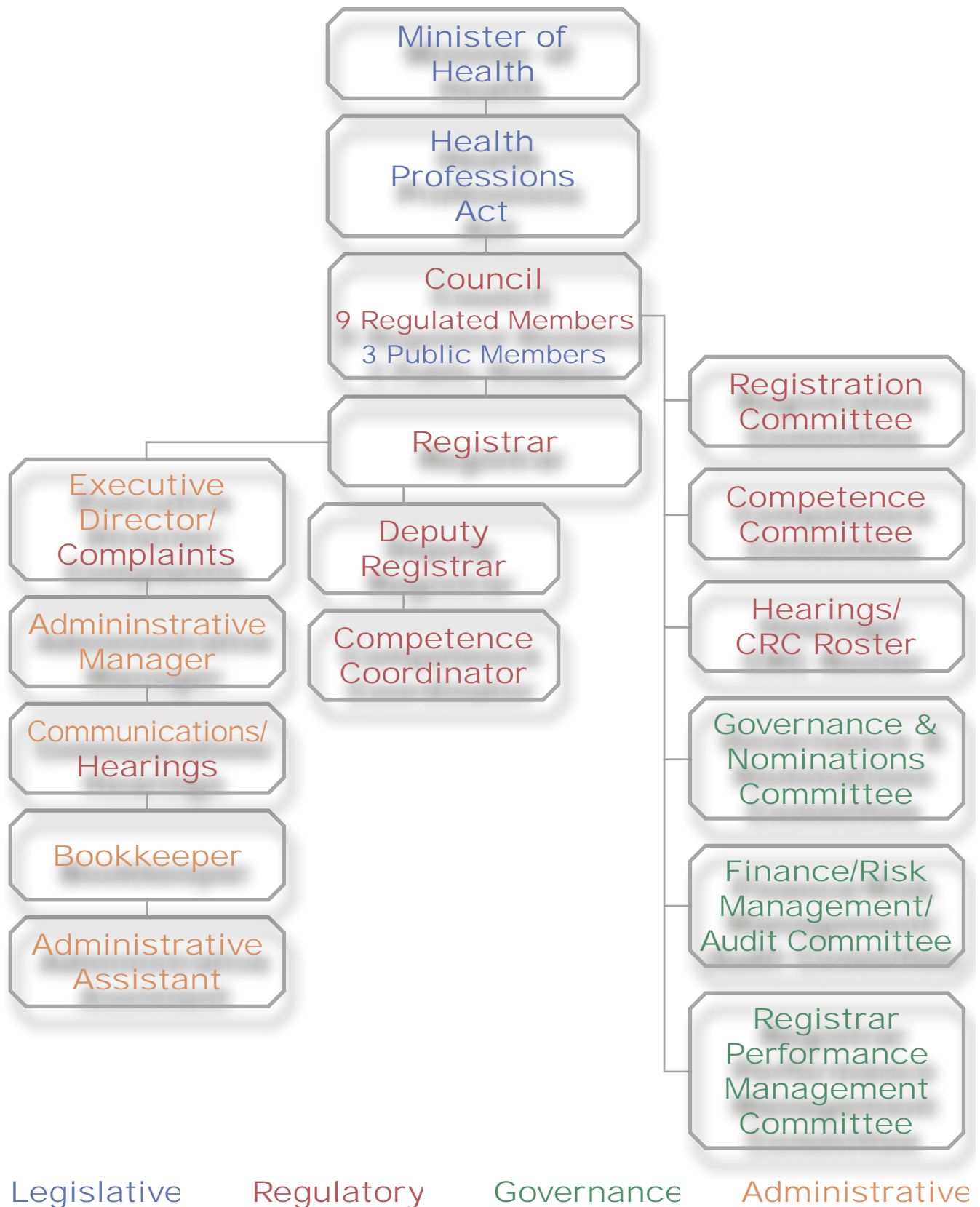
Dental Assistants abide by all applicable legislation governing practice, privacy, confidentiality and human rights.

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



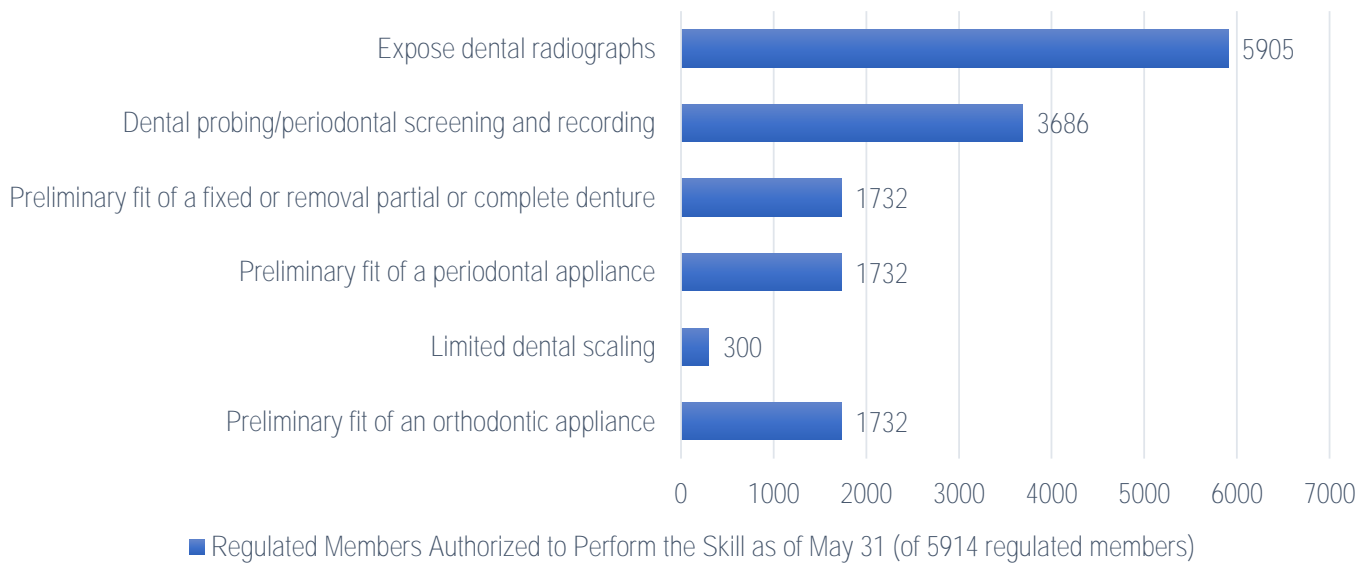
The Profession

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 dental health professional who is authorized to order and perform the restricted activity.

Authorized Restricted Activities

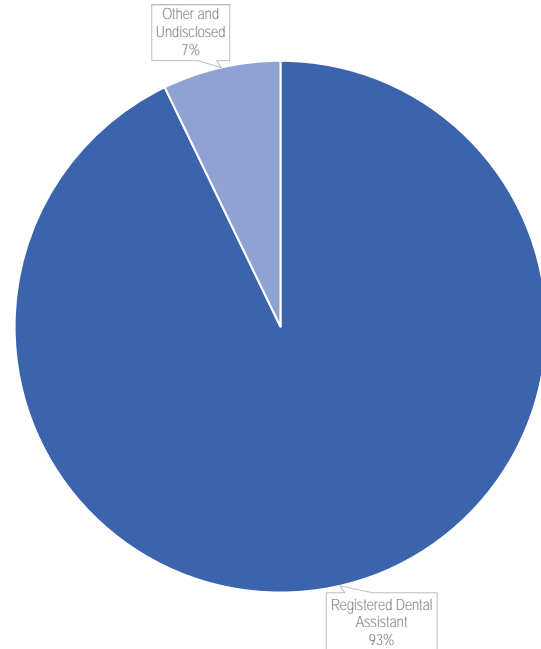


Regulated Members' Job Description

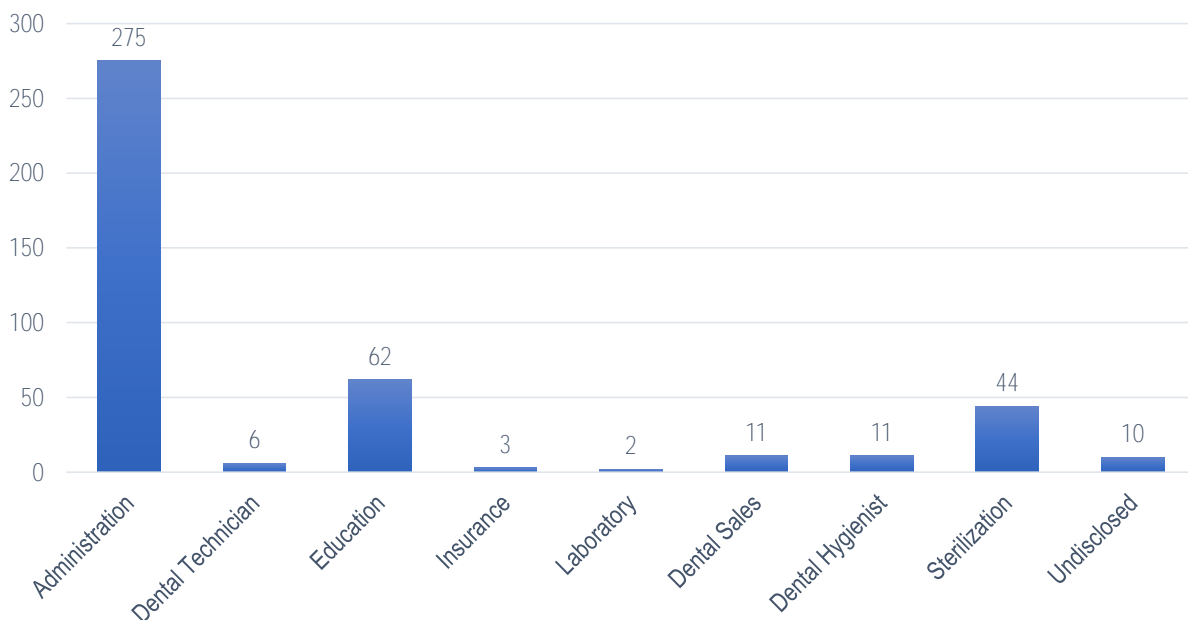
While the majority of dental assistants practice in a patient-care role, both providing services directly and assisting the oral health care team, dental assistants also fulfil many supportive roles, such as administrative responsibilities in dental offices. The following statistics are based on the employment status information our registrants 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: Vince Salyers, Public Member; Elaine McKay, Vice-President; Lornadele Arychuk, Councillor (retired Dec. 2018); Alana Welsh, Councillor; Bryana Good, President (retired Dec. 2018); Jennifer Tewes, Registrar; Waqar Ahmed, Councillor
Front row: Susan vander Heide, Executive Director; Kathy Tam, Public Member; Lisa Rahimi, President; Jennifer Neill, Councillor; Twila Dary, Treasurer
Missing: Laura McKay, Councillor; Jolene Moore, Councillor; Andrea Pillman, Councillor; 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
- 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 (retired November 2018)
Michelle Olohan (retired November 2018)
Katherine Relke, RDA, Chairperson
Carmen Sheridan, RDA

Competence

This committee's key responsibilities are:

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

Members

Harmeet Gill, RDA
Melanie Kirby, RDA (retired November 2018)
Jolene Moore, RDA (retired November 2018)
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 recruitment/nomination/election process
- Council professional development and training, performance review, annual work plan and strategic planning
- committee structure and work plans

Members

Elaine McKay, RDA, Chairperson
Jolene Moore, RDA
Lisa Rahimi, RDA, Chairperson (retired November 2018)
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
Nicole Bartindale, RDA
Iris Cadrin, RDA
Breann Carlson, RDA (retired December 2018)
Mandy Cumming, RDA
Patricia Demchuk, RDA
Harmeet Gill, RDA (retired August 2018)
Dorothy Lawrence, RDA
Arlene Pettifer, RDA
Katherine Relke, RDA
Erin Ruiters, RDA
Simona Shropshire, RDA
Corrine Vollrath, 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

Lornadele Arychuk, RDA
Heather Boucher, RDA (retired November 2018)
Twila Dary, RDA, Chairperson
Elaine McKay, RDA
Laura McKay, RDA
Susan Nicoll, RDA

Registrar Performance Management

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

Twila Dary, RDA
Bryana Good, RDA (retired November 2018)
Elaine McKay, RDA
Lisa Rahimi, RDA, Chairperson
Vince Salyers, Public Member

Regulation

The Regulation came into effect when the College was proclaimed under the Act in 2006. It identifies College registers, renewal and reinstatement requirements; the CCP; restricted activities dental assistants may perform; and protected titles.

Standards of Practice

The Council rescinded the Standards of Practice dated April 9, 2016 and adopted new Standards of Practice effective April 1, 2019. The new Standards of Practice reflect the provisions of *Bill 21 - An Act to Protect Patients* which required us to develop standards to:

- set out who is considered a patient for the purposes of our regulated members;
- establish when a sexual relationship may occur between a regulated member or former member and a patient; and,
- establish when it is acceptable for a regulated member's spouse/interdependent relationship partner to be a patient.

The remainder of the Standards of Practice were also enhanced for clarity to ensure that dental assistants fully understand our regulatory expectations. To make the document more robust and give further guidance, we also added several new sections such as communication, reporting, authorized practice, registration, protected titles and boundaries.

The Standards of Practice serve as a framework for professional practice and establish part of the criteria for assessing the professional conduct of all dental assistants in Alberta.

Code of Ethics

The Code of Ethics adopted by the Council on April 9, 2016, continues to be in effect. It supports the College Mission, Vision and Values and provides a framework for dental assistants' safe, competent and ethical practice. It also serves as part of the criteria for assessing the professional conduct of all regulated dental assistants in Alberta.

Bylaws

The Council approved Bylaws revisions in March 2019. The revisions clarified our authority to post information about dental assistants and what information about them should be available to the public in our Dental Assistant Registry.

Patient Relations Program

We established a Patient Relations Program. Our Program includes: training for Council, Hearing Tribunal members and staff in:

- trauma-informed practice
- legal issues surrounding sexual abuse and sexual misconduct
- responding to disclosures of sexual abuse or sexual misconduct
- gender identity considerations for hearings and appeals

We developed Standards of Practice as required under the Act. Our Standards form the foundation of our online, member-education module. They define sexual abuse, sexual misconduct and who a patient is. In addition, the Standards clearly explain the expectations and rules for establishing a relationship with a former patient.

Our Patient Relations Learning Module also provides training in professional boundaries, recognizing and preventing sexual abuse and sexual misconduct, and appropriate communications with patients, colleagues and others, with focus on preventing re-traumatizing those who have experienced sexual abuse or misconduct. All dental assistants are required to successfully complete the final examination of the Module before renewing their practice permit. They have access to the Module online at no charge.

We have established a Treatment and Counselling Fund as required under the Act, with guidelines for eligibility and appropriate use of the fund that follow the government's direction.

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

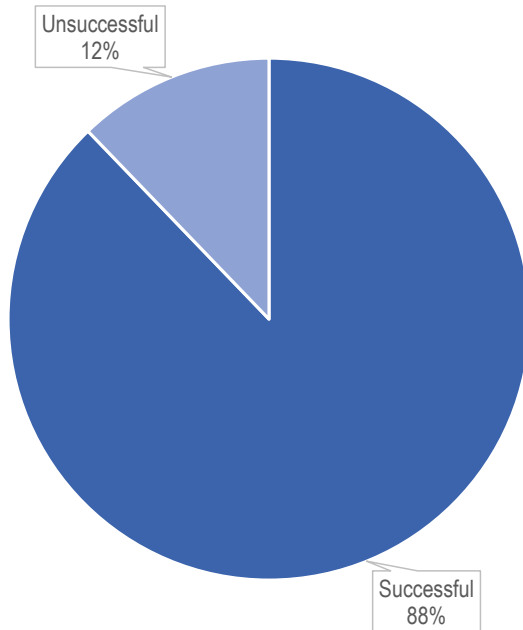
During this reporting period there were 514 initial registration applications submitted and 512 were approved for a regulated status. Two were not approved upon initial submission due to not meeting the requirements.

Application Processing Time

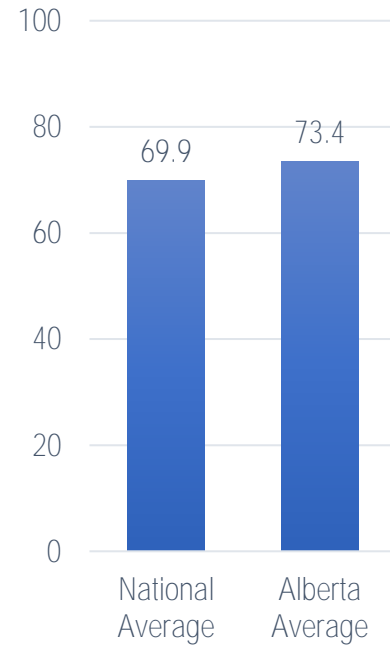
Registration decisions are made within ten business days. Approved applications are then processed within three days.

NDAEB Written Exam Results for 2018

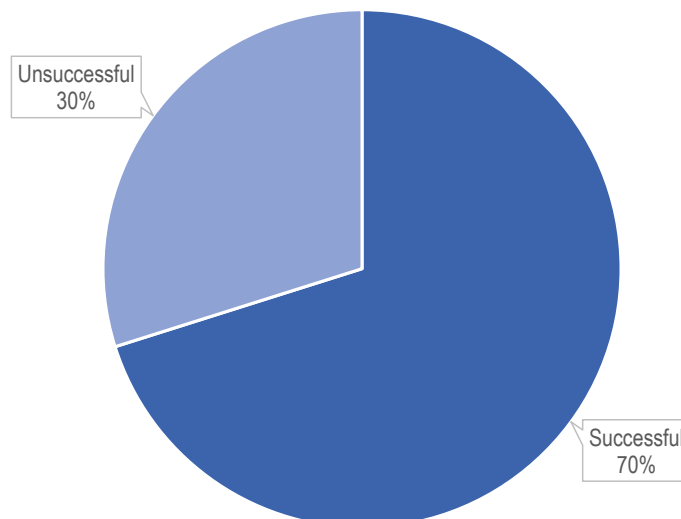
Alberta Initial Exam 381 Candidates



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)	2019	2018
Alberta Programs	384	380
Other Canadian Jurisdictions	83	86
Internationally Educated	45	49
Total New Registrations	512	515
Reinstatements	209	257
Applications Not Approved	4	5
Applications Received	725	777
Application Decision Reviews	-	-

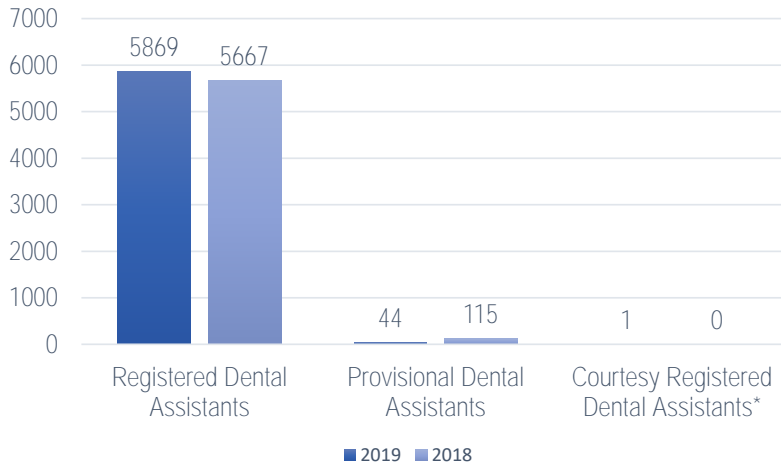
Location of New Registrants' Education Programs

Alberta Programs	2019	2018
CDI College Calgary	49	39
CDI College Edmonton	59	57
Columbia College	52	58
KDM Dental College Calgary	52	58
KDM Dental College Edmonton	64	67
NAIT (day program)	16	32
NAIT (distance delivery)	1	1
SAIT Polytechnic	91	68
	384	380

Other Canadian Jurisdictions	2019	2018
British Columbia	26	34
Manitoba	9	5
New Brunswick	3	2
Newfoundland	8	9
Nova Scotia	1	2
Ontario	21	28
Prince Edward Island	3	3
Saskatchewan	12	3
	83	86

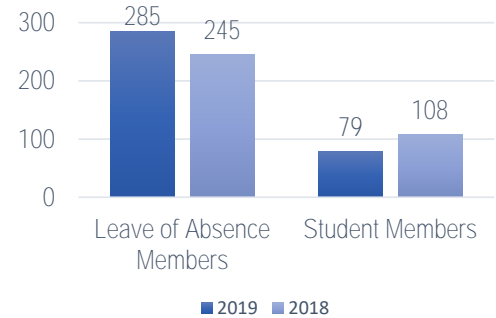
Internationally Educated	2019	2018
Bangladesh	1	1
Brazil	-	2
Egypt	2	4
Colombia	1	1
India	26	22
Jordan	1	-
Korea	-	1
Libya	1	-
Mauritius	1	-
Mexico	1	2
Pakistan	1	3
Philippines	7	7
Sri Lanka	-	1
Sudan	1	1
Syria	1	-
United Kingdom	-	1
United States	-	3
Venezuela	1	-
	45	49

Regulated Members (5914 as of May 31)



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

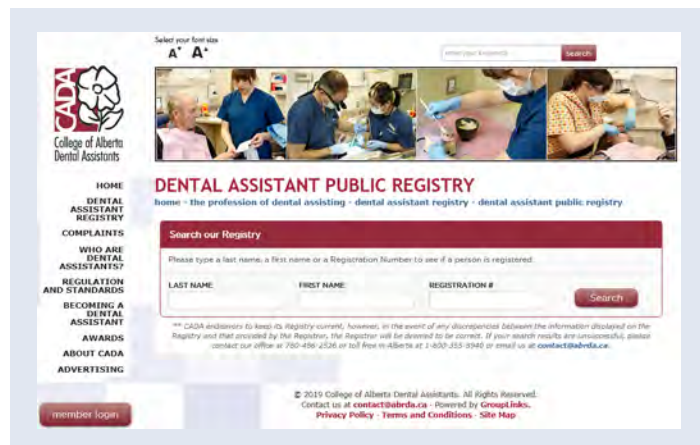
Non-regulated Members (364 as of May 31)



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.

We made upgrades to our Registry in March 2019 to include the practice permit status and expiry date of all regulated and leave of absence members.



Program Approval

Dental Assisting Education

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

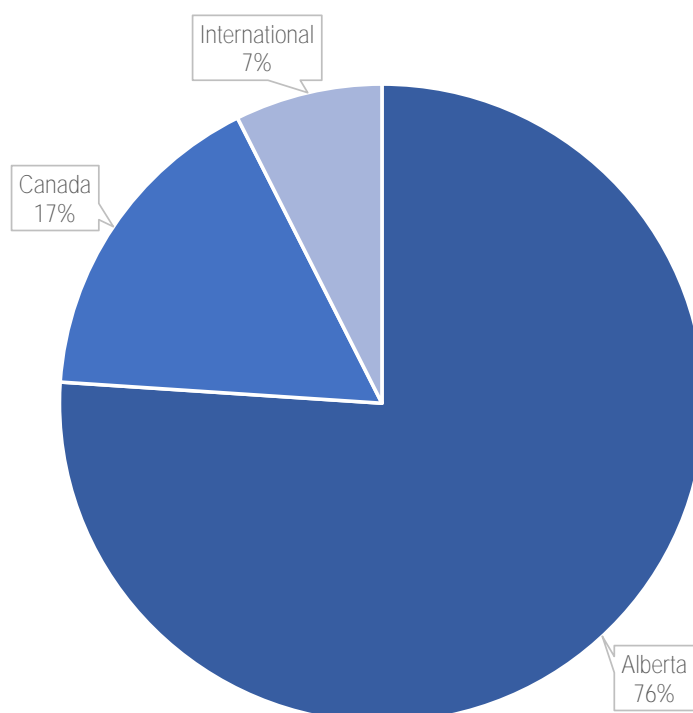
- CDI College, Calgary and Edmonton
- Columbia College, Calgary
- KDM Dental College International Inc., Calgary and Edmonton
- NAIT, Edmonton
- SAIT Polytechnic, Calgary

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

Post-Graduate Education

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

Location of Registrants' Dental Assisting 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

Dental assistants 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 2019 we hosted Audit Requirement workshops to help dental assistants who were selected for audit. The workshops were intended for new registrants and those selected for audit but were open to all dental assistants. These workshops will continue. In September 2018 we started hosting CCP Introduction workshops for new registrants 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 2017 we audited 1366 of 5229 CCP Participants (26%). In 2018 we audited 1569 of 5437 CCP Participants (29%). The results are shown in this chart.



Complaints and Discipline

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

During the year from June 1, 2018 through May 31, 2019, two complaints were carried forward from the previous year. One of those complaints was dismissed and the other was referred to hearing.

Five new complaints were received during the reporting period. Two of the new complaints were received from an employer and three complaints were received from a colleague. One complaint was dismissed, three were resolved informally and one was carried forward into the next year.

Complaints before the Complaints Director during the 2018-19 year included unauthorized practice, confidentiality of patient information, unskilled practice and unlawful behaviour (Criminal Code convictions).

No complaints of sexual abuse or sexual misconduct were received. No requests for review of decisions were received. There were no appeals. There were no applications for funding through the Treatment and Counselling Fund.

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 further scrutiny to the list of controls set by the Council and the Operational Policies.

Funding for the College comes from the fees the registrants 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 2018-19 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.

INDEPENDENT AUDITOR'S REPORT

To the Members of College of Alberta Dental Assistants

Opinion

We have audited the financial statements of College of Alberta Dental Assistants (the College), which comprise the statement of financial position as at May 31, 2019, and the statements of operations, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at May 31, 2019, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with the 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 those 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 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.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

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

(continues)



MAHON + ASSOCIATES

Chartered Professional Accountants

Commission for the Practice of Chartered Professional Accountants
since MS Mahon Professional Corporation
William F. Mahon Professional Corporation

Icon Tower 1 / 301, 10138-104 St NW
Edmonton, AB T5J 1A7
P: 780.424.3002 / F: 780.428.3345

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Edmonton, Alberta
August 14, 2019

Bruce MS Mahon Professional Corporation
Chartered Professional Accountants

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Operations
Year Ended May 31, 2019

	2019	2018
REVENUE		
Registration and membership	\$ 1,372,833	\$ 1,328,948
Administration	88,178	93,752
	1,461,011	1,422,700
EXPENSES		
Wages and benefits	622,344	536,362
Office	182,283	188,469
Information management	85,148	34,956
Certification	66,012	44,769
Travel	29,462	17,043
Complaints and ethics module	47,786	63,547
Communications	40,913	9,099
Professional fees	49,868	37,179
Council	46,199	71,148
Amortization	24,084	9,544
Competency	21,340	3,693
Insurance	9,442	7,538
Memberships	4,800	4,328
Awards	1,939	3,240
Events	801	11
	1,232,421	1,030,926
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	228,590	391,774
OTHER INCOME (EXPENSES)		
Information Technology	(84,000)	-
Interest and investment income	33,488	27,137
Loss on disposal of capital assets	-	(559)
	(50,512)	26,578
EXCESS OF REVENUE OVER EXPENSES	\$ 178,078	\$ 418,352

See notes to financial statements

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Changes in Net Assets
Year Ended May 31, 2019

	2018 Balance	Excess of revenue over expenses	Transfers (Note 8)	2019 Balance
UNRESTRICTED	\$ 1,559,759	\$ 202,162	\$ (32,820)	\$ 1,729,101
INTERNALLY RESTRICTED				
Invested in Capital Assets	27,921	(24,084)	6,820	10,657
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	-	(84,000)	216,000
Research and Innovation Fund	-	-	100,000	100,000
Treatment and Counselling Fund	-	-	110,000	110,000
	1,677,921	(24,084)	32,820	1,686,657
	\$ 3,237,680	\$ 178,078	\$ -	\$ 3,415,758

	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	\$ 310,542	\$ 3,237,680

See notes to financial statements

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Financial Position
May 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash (Note 3)	\$ 2,154,729	\$ 1,981,973
Guaranteed investment certificates (Note 4)	1,924,385	1,902,007
Prepaid expenses	53,226	32,971
	<u>4,132,340</u>	<u>3,916,951</u>
CAPITAL ASSETS (Note 5)	<u>10,657</u>	<u>27,921</u>
	<u>\$ 4,142,997</u>	<u>\$ 3,944,872</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 25,480	\$ 22,897
Deferred income (Note 6)	673,539	655,325
Trust fund liability (Note 3)	28,220	28,970
	<u>727,239</u>	<u>707,192</u>
NET ASSETS		
Unrestricted (Note 2)	1,729,101	1,559,759
Internally restricted	1,686,657	1,677,921
	<u>3,415,758</u>	<u>3,237,680</u>
	<u>\$ 4,142,997</u>	<u>\$ 3,944,872</u>

COMMITMENTS (Note 7)

ON BEHALF OF THE COUNCIL


 _____ President


 _____ Treasurer

See notes to financial statements

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Cash Flow
Year Ended May 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 178,078	\$ 418,352
Items not affecting cash:		
Amortization of capital assets	24,084	9,544
Loss on disposal of capital assets	-	559
	202,162	428,455
Changes in non-cash working capital:		
Interest receivable on guaranteed investment certificates	2,755	(5,308)
Accounts payable and accrued liabilities	2,583	(23,722)
Deferred income	18,214	26,787
Prepaid expenses	(20,255)	(6,097)
Trust fund liability	(750)	(1,500)
	2,547	(9,840)
Cash flow from operating activities	204,709	418,615
INVESTING ACTIVITIES		
Purchase of capital assets	(6,820)	(11,100)
Purchase of guaranteed investment certificates	(1,688,992)	(1,663,859)
Redemption of guaranteed investment certificates	1,663,859	1,650,000
Cash flow used by investing activities	(31,953)	(24,959)
INCREASE IN CASH FLOW	172,756	393,656
Cash - beginning of year	1,981,973	1,588,317
CASH - END OF YEAR	\$ 2,154,729	\$ 1,981,973
CASH CONSISTS OF:		
Cash - unrestricted	\$ 2,126,509	\$ 1,953,003
Cash - restricted	28,220	28,970
	\$ 2,154,729	\$ 1,981,973

See notes to financial statements

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2019

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 Professions 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 (ASNFPO) 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 Fund will be used to meet continuing operational expenses in the event of unforeseen business interruptions. It will hold a maximum of 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 Orthodontic Module Fund amounts were moved to the Research and Innovation Fund. The Orthodontic Module Fund has now been closed.

The Preventative Dentistry Module (PDM) Fund amounts were moved to the Research and Innovation Fund. The PDM Fund has now been closed.

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

The Research and Innovation Fund will be used to support research and projects related to the regulatory mandate of the College. It will hold a maximum of \$100,000.

The Treatment and Counselling Fund will be used to meet the requirements of paying for treatment and counselling for patients who have experienced misconduct by a regulated member.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2019

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

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

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

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

Revenue recognition

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, 2019

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

	2019	2018
Louise Mabey Awards	\$ 7,531	\$ 8,281
Ortho Module Projects	20,689	20,689
	\$ 28,220	\$ 28,970

Included in cash is \$28,220 (2018 - \$28,970) 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, 2019

4. GUARANTEED INVESTMENT CERTIFICATES

	2019	2018
BMO- GIC Prime linked cashable guaranteed investment certificate with stated interest rate of prime less 2.70%, maturing on January 21, 2020	\$ 1,381,445	\$ 1,363,859
Guaranteed Investment certificate with stated interest rate of 2.35%, maturing May 16, 2022	307,547	300,000
Guaranteed Investment certificate with stated interest rate of 1.50%, maturing August 16, 2019	226,221	226,221
Accrued interest receivable	9,172	11,927
	\$ 1,924,385	\$ 1,902,007

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Equipment	\$ 130,632	\$ 130,632	\$ -	\$ 12,575
Furniture and fixtures	19,985	17,049	2,936	3,721
Computer equipment	98,014	91,367	6,647	10,211
Computer software	364,474	364,139	335	1,414
Leasehold improvements	25,728	24,989	739	-
	\$ 638,833	\$ 628,176	\$ 10,657	\$ 27,921

Amortization in the current year totaled \$24,084 (2018 - \$9,544).

During fiscal 2019, the College changed amortization rates from declining balance to straight line methods. This change in accounting estimates resulted in increased amortization in 2019 of \$15,262.

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 \$134,100 and include the following payments over the next four fiscal years: 2020, \$32,718; 2021, \$34,870; 2022, \$35,301; 2023, \$31,211.

The College has entered into various contracts related to information technology, branding and education module development services, each for a one year term. Estimated total payments in the next fiscal year are \$69,708.

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2019

8. TRANSFERS AND RESTRICTIONS

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

	2019	2018
Property and Equipment Fund From Unrestricted Fund	\$ 6,820	\$ 10,542
Orthodontic Module Fund To Research and Innovation Fund	(50,000)	-
PDM Fund To Research and Innovation Fund	(50,000)	-
Information Technology Fund From Unrestricted Fund	-	300,000
To Unrestricted Fund	(84,000)	-
Research and Innovation Fund From Orthodontic Module Fund	50,000	-
From PDM Fund	50,000	-
Treatment and Counselling Fund From Unrestricted Fund	110,000	-
	\$ 32,820	\$ 310,542

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, 2019.

(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.

10. COMPARATIVE FIGURES

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

Other College Activities

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

In May 2019, our Council reviewed the Awards Program and determined that it was no longer viable. They decided to discontinue it. This is the last year for the Program.

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 recipient:

Darlene Elanik, 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 recipient:

Soles & Company