



College of Alberta
Dental Assistants

Annual Report

2024-25

Reporting period
June 1, 2024, through May 31, 2025

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Regulating Dental Assistants in the public interest

The College of Alberta Dental Assistants is the regulatory body for over 7,000 dental assistants in Alberta. We regulate the dental assisting profession by setting and enforcing standards for registration, continuing competence, program approval, professional practice, and conduct.

We present this Annual Report to the Minister of Health and the people of Alberta to demonstrate how we regulate dental assistants in the public interest. It highlights how our activities align with ensuring Albertans receive safe, competent and ethical care from dental assistants.

Our Mission

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

Our Vision

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

Our Values

We commit to being:



Accountable

[taking responsibility for the work we do]

We deliver an effective regulatory framework and answer to Albertans.



Ethical

[acting with personal and professional integrity]

We do the right things for the right reasons.



Inclusive

[honouring human diversity]

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

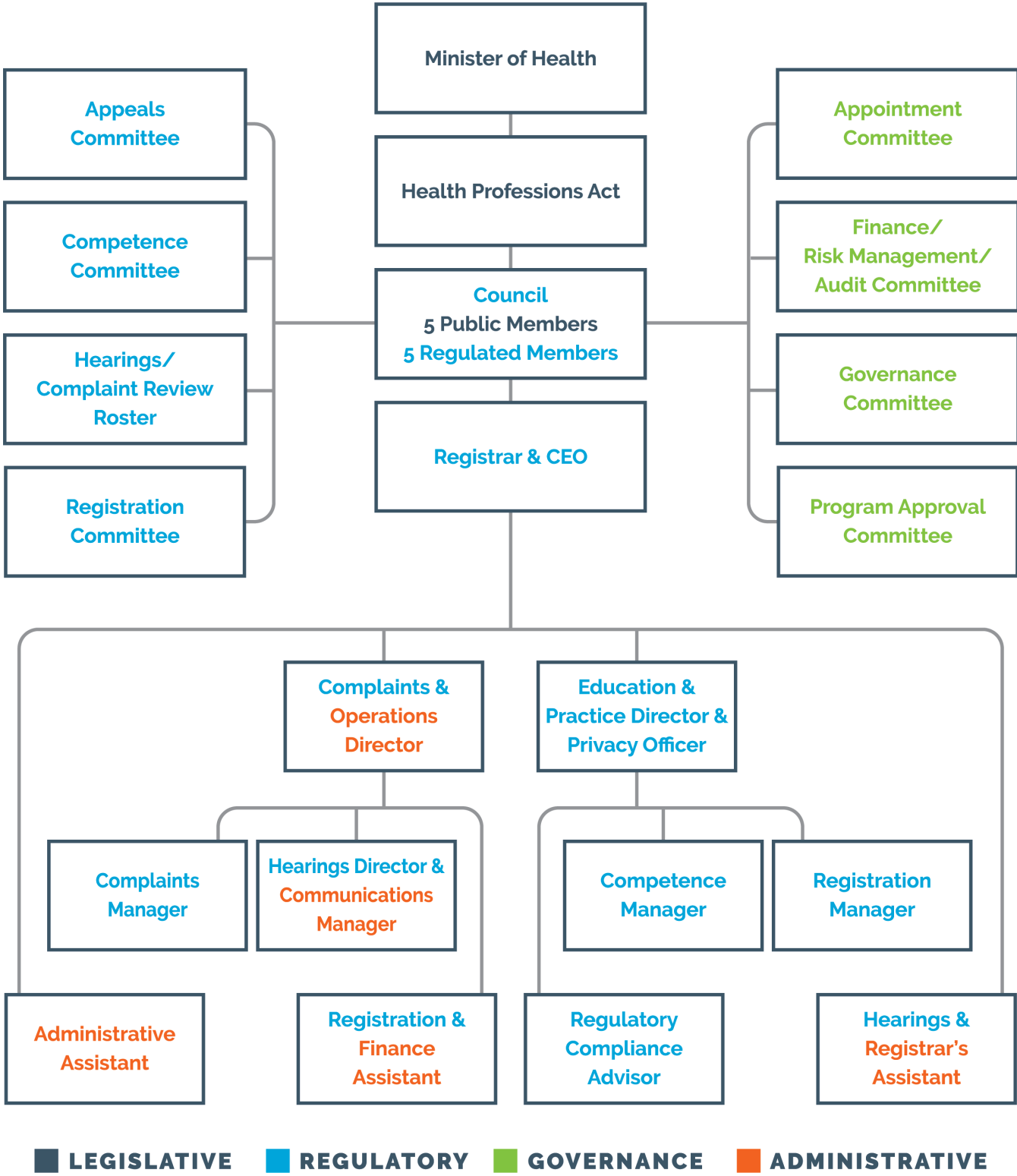


Innovative

[leading by learning]

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

Organization Structure



Dental Assistants

Supporting the oral health of Albertans



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

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

Competent and Ethical

Dental assistants use our Standards of Practice, Code of Ethics and Policies to guide their daily practice.

These regulatory documents also tell patients what they can expect when they receive care from a dental assistant. The documents are available on our website.

Through ongoing learning and participating in our Continuing

Competence Program, dental assistants maintain and enhance their knowledge, skills, judgment, and attitude for competent practice.

Patients can also visit our website to verify that they are receiving dental assisting care from someone who is authorized to do so. Our registry lists a dental assistant's current practice permit status, conditions and authorizations.

Patient Care

Patients will be familiar with dental assistants:

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

Dental assistants also support patient care by:

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

Practice Settings

Though most dental assistants work in clinical practice, you will also find them in several other roles and professional settings.

- dental practice administration or management
- dental laboratories
- public health
- education
- dental insurance companies

Learn more about a dental assistant's role by reaching out to our Regulatory Compliance Advisors. They are happy to help.

Message from our Public Members

Public members stand in solidarity with the rest of Council as gatekeepers for the welfare and best interests of Albertans.



**Ayo
Adediran**



**Wilma
Slenders**



**Joshua
Jackman**



**Onsy
Tawadrous**

As the College navigates daily operations and moves forward in its role as a regulator, the Council forges ahead, carrying out its duties of governance and strategic oversight. The Government of Alberta's *Health Professions Act* is the legislation under which the College of Alberta Dental Assistants is established. Council's mandate is to set the strategic direction of the College and ensure that the College has a clear vision and the ability to attain it. Through effective planning and diligent monitoring, the Council carries out its duties, concurrently managing risk and the entity's resources. This enables the College to regulate dental assistants in the public interest, promoting the delivery of safe, high-quality oral health care.

At the time of publication, the Council is nearing its mandated complement of five public members. A perfect balance of public members and regulated members ensures that the Council's discussion is tempered by an assemblage of views and opinions. Public members bring a unique perspective to all discussions and analyses, shaped by professional knowledge, education, and personal experiences. Our insights are highly respected and we have an equal seat at the Council table, voting on all governance matters. The knowledge and insights of public members is a welcome and indispensable contribution that is not without the requisite thoughts and additions from regulated members on the Council. We lean on the regulated members for their clinical knowledge, proximity to industry, and many years of experience. It is critical for a council to have deep respect for one another and an easy exchange of ideas. This Council continues

to build strong bonds and productive working relationships while remaining independent and relentless in its candour and objective analysis.

The public members of the Council continue to be forward-thinking in our approach, embracing advancements in oral healthcare and acknowledging that technology is continually shaping and influencing the profession. Technology offers alternatives, challenging current and historical methodologies and pushing the limits of what we know and believe is possible. The intrigue and possibilities of Artificial Intelligence (AI) and other technologies compel Council to be current. AI has been pervasive in many health professions and can change the trajectory of progress and practice for dental assistants in Alberta. It's important for Council to have the knowledge and understanding, and the capability to leverage the opportunity that lies therein. We also remain vigilant and aware of the constant changes in the technological environment and any regulations or developments that limit or preclude AI or other technologies.

We value the importance of bold change, and yet, public members stand in solidarity with the rest of Council as gatekeepers for the welfare and best interests of Albertans. We keep an open mind and execute our fiduciary duties with healthy scepticism, hoping to negate anything that compromises the risk profile of the public interest.

Your public members – along with our other trusted regulated council members – remain steadfast in their work on Council. We are devoted to our work and this can be evidenced by the hours we devote to meetings, sub-committees, and professional development. We are continually growing and making sure that we have the knowledge and understanding that is both required and expected of governors for the enterprise. We cherish and applaud the work of the College and accomplishments of the College staff. Burgeoning operations are impossible without a hardworking and dedicated team and Council's public members have been the recipient of exemplary administrative support and service that allows us to do our absolute best work.

As we build consensus and monitor progress, we will continue to earn the trust of Albertans and do everything we can to make sure that oral health care is safe, effective, and of the utmost quality. We see no compromise nor substitute for the best oral health care in the world. It is a privilege and great honour to serve you and we will not stop working until the vision is achieved. The next year brings the possibility of progress and the hope that this province will be the best that it can be. Your public members will be at the forefront of change – always ensuring that your interests are paramount.

Our best regards,
Ayo Adediran, Joshua Jackman, Wilma Slenders, and Onsy Tawadrous

Message from our Chair and Registrar & CEO

Upholding public confidence
in our work is foundational to
everything we do.



Genevera Hunt



Jennifer Tewes

It is with great pleasure that we present the College’s 2024–25 Annual Report, as approved by our Council.

Over the past year, we have made significant progress toward our vision to champion regulatory excellence, innovation, and trust among our communities. This report highlights many of the milestones achieved in pursuit of that goal, in addition to current registration and conduct statistics.

We recognize the privilege and responsibility entrusted to us by the Alberta Government, through the *Health Professions Act*, to regulate the profession of dental assisting in a manner that protects and serves the public interest. Upholding public confidence in our work is foundational to everything we do.

In that spirit, we advanced several initiatives aimed at strengthening our performance and accountability. Following a comprehensive third-party communications review, we developed a strategic communications plan and introduced robust new policies to guide

our work. To improve program oversight and delivery, we divided the combined Competence and Registration Manager role into two separate positions. This allows for increased focus as we refine our Continuing Competence Program and review the Competency Profile for Alberta Dental Assistants.

We invited a third-party group to review how we govern the College. They looked at our structure, decision-making processes, meeting effectiveness, and oversight. Thank you to everyone who took part in interviews and surveys; your input helped shape the recommendations we received. In response, we began with governance training and are now focused on:

- increasing public participation in decision-making
- using a competency-based approach to select Council and committee members
- focusing more on outcomes rather than just compliance

This year, we were honoured to host the first Symposium of Oral Health

Regulators, bringing together the Councils and staff from all five oral health colleges in Alberta. It was a meaningful opportunity to strengthen connections and talk about our understanding of the public interest and how we can better serve the public together. Themes of connection and clarity of role came through strongly at the symposium and throughout our year.

We also took steps to be more accessible and engage more people in our work. One example was launching social media channels to connect with a broader audience and strengthen how we connect with our communities, including the public, registrants, and stakeholders. Through our social media, we are sharing:

- insights into the College’s work to regulate the dental assisting profession
- opportunities to engage and share feedback
- important updates on practice requirements
- key announcements and reminders

Near the end of the year, we came together for strategic planning to help shape the College’s next chapter. We’re excited to finalize the work and launch our new strategic plan in summer 2025, which will guide us through to 2030.

Our audited financial statements are also included in this report. The Council appointed new auditors this year to obtain a fresh perspective on our financial performance. The audited statements provide a clean audit opinion.

We are proud of what the Council, committees and staff team accomplished this year, and we express our sincere gratitude to them for their efforts. Their dedication ensures Albertans continue to receive safe, competent, and ethical oral health care from dental assistants across the province.

Sincerely,
Genevera Hunt, RDA Jennifer Tewes
Council Chair Registrar & CEO

Leading by learning to strengthen how we regulate

Improving and enhancing how we work is part of our culture.

For the College, improving and enhancing how we work is not a one-time initiative. It's part of our culture and it's central to how we fulfill our mandate as the regulator of Alberta's dental assisting profession.

Guided by our core value of being innovative and leading by learning, we actively seek opportunities to reflect, collaborate and strengthen our systems and processes.

Over the past two years, we deepened this commitment, living our value of leading by learning, as we began external reviews of our core programs. So far, we have invited third-party experts to review three areas of our work: the Continuing Competence Program (CCP), our communications and our governance.

The insights gained through these reviews are already helping shape our future direction and strengthening our commitment to regulatory excellence.

“It was important to the Council, and to myself, to undertake third-party reviews of our core functions to ensure we're doing our job and not missing anything,” says the College's Registrar & CEO, Jennifer Tewes. “Over time, when you're entrenched in the work, whether that be the big picture work of the Council or the smallest of details that staff are working on, there is the potential to lose perspective or shift focus.”

Learning through listening

Each review involved extensive engagement with the people and partners most affected by the College's work, including the public, dental assistants, educators and other key stakeholders. This input was essential in shaping the findings and ensuring the reviews reflected the realities of those we regulate and the public we are mandated to protect.

“Our work impacts a wide range of people,” explains the College's Operations & Complaints Director, Susan vander Heide. “So, we need to understand what the impact is, along with what their expectation is.”

Refocusing the Continuing Competence Program

The College's Continuing Competence Program (CCP) is a legislated requirement under Alberta's *Health Professions Act*, but it is also a key part of a dental assistant's professional growth. Ongoing learning is essential to safe, ethical care and competent practice.

As the first of the College's strategic review initiatives, the CCP review focused on ensuring the program continues to meet regulatory requirements while also offering meaningful support for learning and development.

Dental assistants played an important role in shaping the review and the future

of the CCP. They were invited to share their experiences and insights about the program, and their feedback directly highlighted opportunities to make the program more meaningful and practical.

This review resulted in several recommendations to enhance dental assistants' understanding of and experience with the CCP and we've since been working to make the program more effective.

Strengthening how we connect with stakeholders

We know that clear, accessible communication is essential to effective regulation. That's why our second review focused on a comprehensive external review of how we communicate with the public, dental assistants, educators and other oral health stakeholders.

Through this review, our communication channels including the website, emails and more were assessed for effectiveness along with our messaging to identify any gaps in clarity, accessibility and understanding of our role as a regulator.

A wide range of feedback was gathered to support this 360-degree review, so recommendations were grounded in meaningful insights. We heard that it's important to continue clarifying our role and how it connects to the role of dental assistants in providing safe, ethical care, while also enhancing public communication and diversifying our channels, including building a presence on social media.

In response, we've already established an active, growing presence on [Facebook](#), [Instagram](#) and [LinkedIn](#). We'll continue

to proactively communicate who we are and what we do, share insights into the College's regulatory work, highlight engagement opportunities and post important updates and reminders about practice requirements.

Aligning governance with best practices

Good governance is more than solid internal structures or policies. It's also about evolving with the public interest.

“Trying to define the public interest is really difficult, because it is always evolving too. And so societal expectations change, and as those change, we also need to change so that we continue to be able to regulate in the public interest,” notes vander Heide.

The most recent third-party review examined the College's governance structure and practices against four key areas: role clarity, people, culture and relationships, decision-making and meeting effectiveness, and oversight responsibilities.

The findings led to 18 recommendations, along with an implementation plan that is guiding our next steps. We've shared a summary of the key findings [on our website](#).

As health care regulation evolves, public needs shift, and the realities of dental assisting change, how we regulate, communicate and lead must evolve too. We will continue these core program reviews as a critical checkpoint in our evolution. They are a chance to pause, reflect and, most importantly, listen. They reinforce our commitment to leading by learning and aligning our work with best practices.

Governance

Implementing the recommendations from our governance review will strengthen and streamline our governance processes.

The College is a corporation established by the *Health Professions Act* (the Act) specifically to regulate dental assistants and their practice in the public interest. We do this by establishing and enforcing entry to practice standards, continuing competence requirements, standards of practice and a code of ethics.

To carry out our activities, we have a number of committees. As Council is the voice for the College, the committees’ roles are supportive, except for the powers granted by the Act. They contribute to Council’s work to protect the public by regulating the dental assisting profession.

Based on the requirements in the Act, we have a registration committee and a competence committee. In addition, the College maintains a roster of eligible registrants to serve on hearing tribunals and complaint review committees.

Council has also established a governance committee, a finance, risk management and audit committee, an appointment committee and a program approval committee. Each of these committees completes specific work assigned by Council to assist Council in governing the organization.

During the 2024-25 year, Council engaged The Regulators Practice to conduct an in-depth review of the governance of the College. The Regulators Practice observed council and committee meetings, reviewed documents and analyzed processes. This

review identified 18 recommendations which were presented to Council in November of 2024. Council accepted all recommendations and agreed to an action plan to implement the recommended changes and enhancements. This work is scheduled to be carried out over the next several months. The recommendations will strengthen and streamline our governance processes. The key findings of the review are available [on our website](#).

As we approached the end of the 2022-25 Strategic Plan, Council engaged a consultant to help develop a new plan. After identifying themes in the feedback we gathered from the public, registrants and our other partners in regulation, Council discussed goals and set priorities. Following some fine-tuning, Council will share the new plan to guide our work for the next several years.

The College offers the opportunity for Council and committee members to participate in professional development opportunities and training sessions related to the role of the Council and/or committee. This includes opportunity to attend workshops and seminars throughout the year, whether in person or virtually, offered by organizations and agencies who understand the role of a regulator and the responsibilities we have to protect and serve the public interest. For example, events like the annual education conferences of the Canadian Network of Agencies of Regulation and the Council on Licensure, Enforcement and Regulation.



Ayo Adediran
Councillor



Chelsey Dudley
Councillor



Sheri Gervais
Vice-Chair Finance and Risk Management



Genevera Hunt
Chair



Joshua Jackman
Councillor



Kaitlyn Johnston
Councillor



Jolene Moore
Vice-Chair Governance and Regulation



Lisa Rahimi
Retired
December 2024



Wilma Slenders
Councillor



Onsy Tawadrous
Councillor



Tongjie (TJ) Zhang
Retired
October 2024

The College is governed by a Council of five public members appointed by Government and five regulated members appointed by Council through a competency-based assessment. This balanced composition allows for exceptional governance and focus on public interest.

Council bid farewell to Tongjie Zhang, who retired after his second term expired, and welcomed Wilma Slenders and Onsy Tawadrous.

This brought us to four public members, with one vacancy awaiting appointment.

Council recruited to fill two regulated member positions. Their competency assessment and selection resulted in Sheri Gervais being reappointed for a second term and Jolene Moore joining the team. Lisa Rahimi retired after serving two terms, which is the maximum.

Cultivating leadership in Alberta's dental assistants through multi-year workshop series

Leadership often begins with a shift in how you see yourself as a professional.

Leadership doesn't need to start with a title. It often begins with a question, a conversation or a shift in how you see your role as a professional. Over the past four years, Council and committee members, and dental assistants across Alberta embraced this idea through the College's Planting Seeds, Growing Leaders workshops.

Launched in 2021, the Planting Seeds, Growing Leaders initiative offered space for dental assistants to reflect, grow and lead with purpose. Through workshops focused on cultural safety, self-awareness and practical leadership skills, participants explored what it means to lead in everyday moments, at the chair, in their teams and in their communities.

Those serving in Council and committee roles, or aspiring to, also drew on what they learned at the workshops when setting standards and making decisions for the profession.

Nurturing leadership in everyday practice

The roots of this work trace back to Susan vander Heide, the College's Operations and Complaints Director. She helped lead the implementation of the multi-year project, which concluded this year, and describes its original vision as one rooted in building confidence, fostering allyship and encouraging everyday leadership in safe, patient-centred care.

“Dental assisting is a supportive profession, so we don't diagnose, we don't treatment plan. We carry out procedures based on somebody else's diagnosis and treatment plan,” she notes. “So that often results in dental assistants not feeling like they have a voice.”

Having started her own career as a dental assistant, Susan brought a deep understanding of the profession's potential to impact lives.

“Dental assistants tend to be the ones who spend the entire appointment with a patient,” she explains. “One of the ways they can truly make a difference is by ensuring patients feel seen and heard, and that their life experiences are acknowledged as their reality.”

Guided by this insight, Susan and the College's leadership team championed leadership development and cultural safety as essential elements in helping dental assistants rediscover purpose and take a more active role in shaping patient care experiences.

Throughout the series, dental assistant participants, led by a variety of insightful guest speakers, explored core leadership values including impact, courage, empowerment and self-respect, while learning how to apply them in everyday practice.

Planting Seeds, Growing Leaders participants also took part in meaningful discussions on cultural safety and humility, exploring how dental assistants can help patients feel seen, heard and respected, and stressing the importance of recognizing that patients' lived experiences are their reality. The final workshop in the series focused on Indigenous allyship and anti-racism,

reinforcing that allyship is not a title but a practice rooted in action. [Review this full overview](#) of the College's Planting Seeds, Growing Leaders journey highlighting the series of speakers and topics.

Encouraging leadership beyond the workshop

Acknowledging her own journey from dental assistant to complaints director, Susan hopes the workshops inspired others to pursue broader roles and to see themselves as leaders who can serve on committees, influence decision-making, and ultimately help shape the future of the profession.

“We want to encourage dental assistants to take on broader roles and to see themselves as leaders who can step into more formal positions, including, if interested, serving on the College's council or committees.”

While the workshops have concluded, the growth and momentum they inspired continue. Moving forward, the College remains committed to cultivating leadership, recognizing that this work strengthens the foundation for safer, more inclusive patient care. The seeds have been planted, and together, we will continue to nurture their growth.

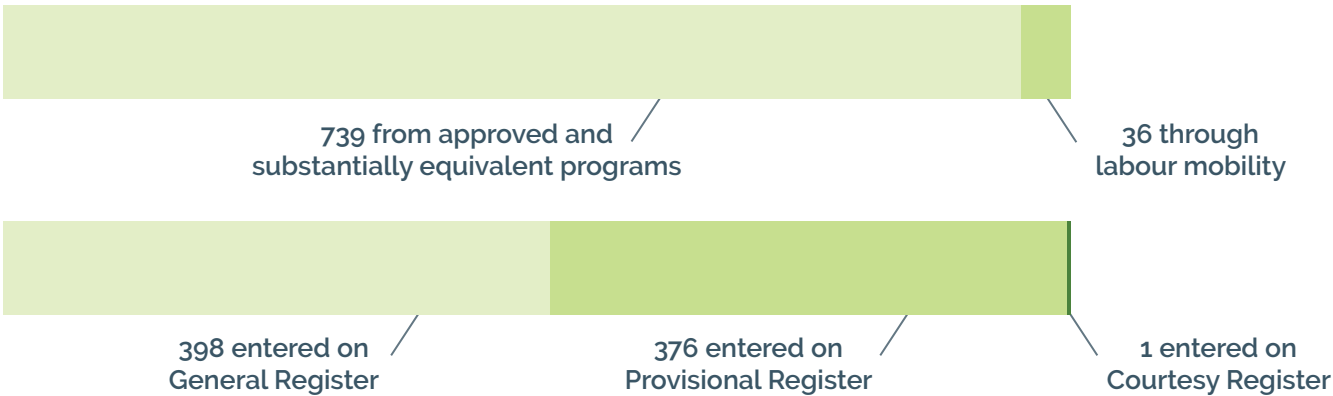
Registration

Registration ensures Albertans the dental assistants supporting their care meet requirements and are held to standards.

7020 Regulated Members *as of May 31st*



775 New Regulated Members



589 Cancelled Permits



224 Reinstated Permits



Registers

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

General

Most dental assistants are on our general register and are eligible to practice. However, a small number hold non-practicing status (Leave of Absence). In that case they do not have a practice permit and may not call themselves a dental assistant.

Provisional

Registrants on our provisional register must practice under supervision while they work toward completing their National Dental Assisting Examining Board qualifications to become eligible for transfer to our general register.

Most graduates of Alberta dental assisting programs and many internationally educated candidates are initially entered on our provisional register.

Courtesy

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

There was one registrant on our courtesy register for 23 days during the reporting period. The registrant and their employer were from out of province and attending a clinical education course in Alberta. Courtesy registration allowed the registrant to assist their employer during the course.

Applications

Registration

Applicants obtain registration by meeting Labour Mobility or National Dental Assisting Examining Board qualifications, or by demonstrating substantial equivalence.

We received 792 applications for entry on our registers. Of those, nine were deferred and eight refused.

Reinstatement

Before returning to practice, anyone with a suspended or cancelled permit must reinstate.

We received 231 applications for permit reinstatement. Seven were deferred and none were refused.

Appeals

No application decisions were appealed to Council.

Protected Titles

Through registration we preserve the protected titles outlined in the Dental Assistants Profession Regulation – Registered Dental Assistant (RDA) and Dental Assistant (DA) – in the public interest. Only regulated members of our College are authorized to use the protected titles. Though individuals listed on our general and courtesy registers usually use Registered Dental Assistant, they may also use Dental Assistant. Individuals listed on our provisional register may only use Dental Assistant.

Unregulated Members

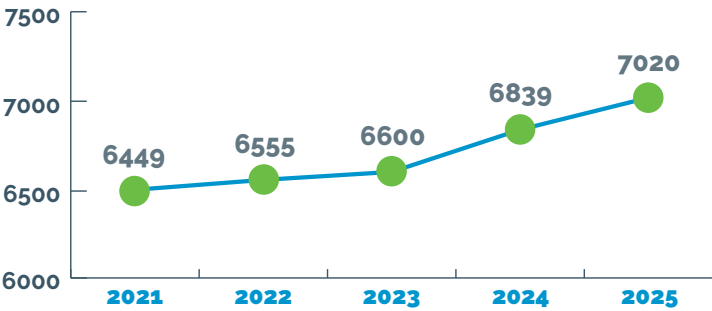
166 Student Members

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

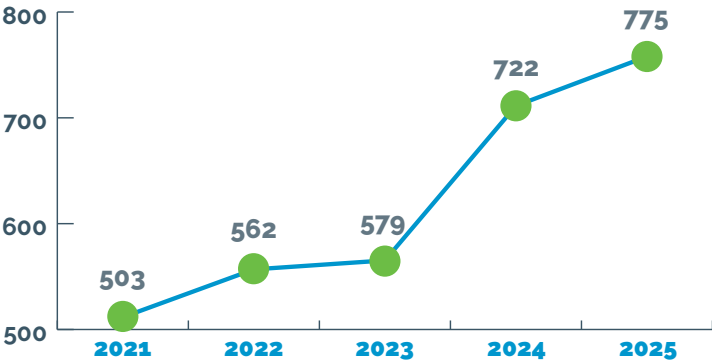
Student membership does not include practice rights.

5-Year Trends

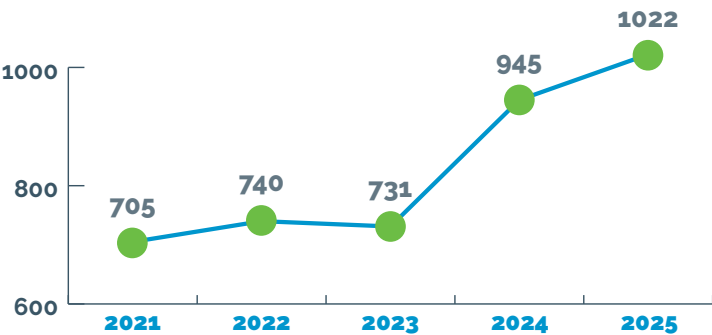
Regulated Members



New Registrations



Applications for New Registration and Permit Reinstatement



Registration Committee

The Registration Committee supports our registration activities. When an applicant requests it, they review and have authority to make decisions about registration applications. The Registrar & CEO or Registration Manager may also consult the Committee when applications fall outside our policies and procedures.

The Committee also maintains our Registration Policies and recommends changes to Council. The policies outline requirements to enter the profession, renew a practice permit and return to practice.

This year, the Committee provided input on:

- additions to the Current Practice policy
- changes to the Provisional Registration policy
- changes to the Provisional Register to General Register Transfer policy
- changes to the Cancellation of Registration and Practice Permit policy
- registration applications for entry practice substantial equivalence

Registration Policy Changes

Council approved these changes to our Registration Policies:

- English language proficiency**
English language proficiency was added as a new registration requirement. It will help assure patients that dental assistants can communicate with them in Alberta’s primary language. It will also support effective communication between our College and dental assistants, and their ability to understand the documents that guide their practice.
- Current practice policy**
New indicators specific to advanced practices support transparency for applicants and registrants, and consistent processes for assessing applications.
- Provisional registration**
The changes included removing reference to the Dental Assistants Profession Regulation; adding current practice to the list of indicators; adding intra-oral upgrading as an alternative to the National Dental Assisting Examining Board (NDAEB) Clinical Practice Evaluation (CPE) requirements; and rewording for clarity and consistency.
- Provisional register to general register transfer**
The requirement of registrants to provide the College with a copy of their NDAEB Certificate and NDAEB CPE results letter or proof of upgrading was added; and rewording for clarity and consistency.
- Cancellation of registration and practice permit**
Cancellation was updated to address registrants cancelling their own registration and subsequent reinstatement, including that current practice must be demonstrated for advanced practices.

Clarifying our role through connection

Education and engagement are essential to effective regulation.

We know regulation can be complex. The language can be confusing and the processes are sometimes hard to navigate. That's why education and engagement are essential to effective regulation.

It's also why we're continuing to proactively clarify our role, processes and key responsibilities as the regulator of Alberta's dental assisting profession.

“Meaningful engagement work is important for the College because we can't regulate in isolation,” says the College's Registrar & CEO, Jennifer Tewes. “We need strong relationships with the public, dental assistants, the patients they serve, as well as the other oral health regulators in Alberta and all our stakeholders.”

Building understanding through workshops

One way we're engaging meaningfully is through more direct and transparent conversations, like through our College Connect, virtual town hall sessions. In September 2024, we hosted a College Connect to provide updates on Council decisions, changes to practice requirements and a refresher on the College's role. These sessions, held as needed throughout the year, create space for open dialogue with dental assistants so they can ask questions and connect with our staff in real time.

In addition to College Connect, we continued to offer a range of virtual workshops including our ongoing Continuing Competence Program (CCP)

sessions, aimed at supporting dental assistants who are new to the profession, returning to practice or looking for a refresher.

We also hosted our final Planting Seeds, Growing Leaders session in the spring focused on promoting leadership, equity and inclusion in dental assisting practice.

All our workshops are an opportunity to connect and build understanding. To share what the requirements are, but also to highlight why they matter for safe, ethical dental assisting practice.

Starting socials to stay connected

Our recent communications review made it clear that the College needed a presence on social media as an avenue to communicate key updates.

In March 2025, we launched accounts on [Facebook](#), [LinkedIn](#) and [Instagram](#) and since then, we've grown to nearly 900 followers across platforms. Early content included explainer videos about the College's role, posts breaking down registration pathways, the patient relations requirements, and invitations to participate in the 2025 strategic planning survey.

“We recognize that people learn and engage in different ways,” says the College's Communications Manager & Hearings Director, Carol Collison. “Social media is another channel we're building to connect

with the public and dental assistants. It gives us space to break down complex processes, share timely updates and continue building awareness of the College's role.”

Collaborating with educators

Engagement with Alberta's dental assisting educators remains a key part of our work to support public protection.

“We also hold an annual dental assisting program meeting. We discuss what's coming up in regulation, go through curriculum challenges and talk about ways we can meet new graduate needs,” says April Slotsve, the College's Education and Practice Director and Privacy Officer.

This in-person meeting fosters strong relationships with program leaders and ensures alignment between regulatory expectations and curriculum development.

The College's team also participated in ten dental assisting program advisory committee meetings this year. These meetings bring together educators, institutional representatives and often employers to discuss education trends, regulatory updates and graduate preparedness.

These conversations strengthen our connection with those supporting students in both classroom and clinical settings to make sure new graduates are well-prepared for their role as regulated professionals.

Bringing our communities together

Recognizing that patients are usually treated by a team of oral health care professionals, we are doing more to ensure regulatory alignment within the team for the delivery of safe, quality oral health care.

In September 2024, we brought together the five colleges that regulate the professionals who provide oral health care to Albertans. Alongside representatives from the public and government, participants discussed and learned about public interest.

“Tewes shared, “This was a valuable opportunity to explore ways we can collaborate to engage with the public and position ourselves for the evolution of public interest.”

Other engagement highlights

Some of the other key highlights from the past year include:

- Nearly 2,000 inquiries responded to by the College's Regulatory Compliance Advisor (RCA) team, including 827 related to registration and 261 about the Continuing Competence Program (CCP).
- 39 classroom sessions delivered to dental assisting students across Alberta, including 16 welcome presentations and 23 registration-focused sessions.

All of our efforts over the past year, and those still to come, are focused on opening more doors for dialogue and meeting stakeholders where they are. We're working to break down complex processes and clarify our role as the public interest regulator of Alberta's dental assisting profession.

“Because ultimately, meaningful regulation is built on trust, and trust is built through connection. As Registrar & CEO Jennifer Tewes reflects, “If our communities are heard and seen by us and they feel connected to our work, they will in turn trust us and help us in our work.”

Continuing Competence

Continuous improvement supports patient safety and patient-centred care.

The Continuing Competence Program (CCP) contributes to safe care by supporting dental assistants in their lifelong learning and staying current in their practice. Each year, dental assistants:

- **Assess** their practice and set learning goals to strengthen knowledge or improve areas that need development.
- **Achieve** those goals by completing relevant learning activities.
- **Analyze** the outcomes to ensure their learning goals have been met and applied in practice.

This continuous cycle of improvement supports patient safety and patient-centred care.

Committee

The Competence Committee maintains the CCP policies and procedures by regularly reviewing and, when needed, suggesting updates for Council to consider. The policies and procedures support and encourage dental assistants' ongoing learning and guide staff in administering the program.

The Committee also supported the CCP Audit and has been involved in implementing recommendations from the Competence Program Review.

Audit

The audit involves selected dental assistants submitting their competence records for review. They receive feedback through personalized comments and recommendations on an audit worksheet. This feedback is aimed at helping them meet audit requirements and gain a deeper understanding of continuing competence participation.

Our regulatory compliance team reviews the submitted records to ensure they meet

CCP requirements and capture continuous learning outcomes to support competent practice. The team's review covers mandatory learning plan records, including activities and verification, and practice hours. This year, the team reviewed the records of 330 dental assistants.

Before reviewing any records, the regulatory compliance team took part in a calibration based on the Competence Committee's input. Calibration ensures the team understands and consistently applies the audit criteria in the [CCP Audit Evaluation Guide](#) to align their approach to evaluating records.

Shortly after the February 28th deadline for dental assistants to submit, the team's review showed a 78% success rate. The dental assistants with incomplete records received follow-up support and had until the end of March to resubmit. By early

April, the audit concluded with a 100% success rate. All records were deemed satisfactory, and no registrants were referred to conduct.

Throughout the audit, the regulatory compliance team worked closely with registrants and reinforced that the audit is an opportunity for reflection, growth, and learning. Our aim is to ensure registrants maintain and enhance their knowledge, skills and judgement to provide safe, effective and ethical care, thereby fulfilling our mandate to work in the public interest.

The audit needs to remain supportive, fair, and aligned with our goals for public protection and professional growth. To ensure it does, we invited the participants to share their experience. With an 18% response rate, we received some great input and will use it to help inform future changes.

The audit is an opportunity for reflection, growth, and learning.

Audit Timeline



Competence Program & Competency Profile Review

Beginning with an external review in 2023, we have been working to improve the CCP. Since the review, we've made changes to address several of the recommendations Council approved, including updating the Competency Profile for Alberta Dental Assistants.

Reflecting on what we've done so far, we are optimistic that the targeted supports have begun to improve registrants' understanding of the goals of the CCP and clarify expectations.

In last year's CCP Audit, 53% of the records fell short of the requirements after the first review. This year, that number dropped to 27% and we saw more records that showed professional growth and meaningful application in practice.

Recommendation
Review all CCP documents for overlap and alignment.

Actions
Removed overlap and simplified documents for improved clarity.
Continue to review program materials and update as needed.

Recommendation
Review and update the Competency Profile.

Actions
Engaged an external consultant and gathered data from over 250 stakeholders, environmental scans, literature reviews, subject matter experts, and practice audits.
Drafted competencies to address practice realities and expectations of dental assistants in Alberta and gaps in the Profile, then began validation of the draft profile.

Recommendation
Introduce adult learning-based statements to guide meaningful Learning Objectives and Results Statements.

Action
Added guiding prompts to the registrant portal to help dental assistants better understand how to complete each section when entering a Learning Objective.

Recommendation
Introduce instructional CCP videos, with clear emphasis on the *Assess–Achieve–Analyze* framework.

Action
Added a three-part CCP video series showcasing this framework to the College website. The videos provide concise, accessible guidance to help registrants understand each stage of the Continuing Competence Program.

Professional Practice

Supporting safe and ethical patient care by guiding dental assistants.

Dental assistants enter the profession, new treatment materials and methods are introduced, practice situations change and questions come up. Our regulatory compliance team supports safe and ethical patient care by guiding dental assistants in their professional practice.

The team connected with registrants at industry events and responded to 1,948 inquiries ranging from registration to restricted activities. They also developed resources to support regulatory compliance and competence.

Connections and Guidance

- Offered 39 student welcome and registration presentations across Alberta.
- Created and launched new modules in the Professional Practice Learning Centre, including a Patient Relations Refresher and Council Orientation.
- Engaged at events such as the Edmonton and District Dental Society's Northwest Dental Expo and University of Alberta's Day of Dentistry.
- Introduced a registration checklist, offering applicants a simple, step-by-step guide.
- Hosted seven workshops to walk through registration and competence requirements.



Helping dental assistants meet their professional responsibilities

The College's Regulatory Compliance Advisors are here to help.

Dental assistants don't begin their journey as regulated professionals without guidance. From their first questions as students about registration to understanding their responsibilities in practice once they're Registered Dental Assistants, the College's Regulatory Compliance Advisors (RCAs) are here to help.

The RCA team brings their experience from the clinic and classroom, as well as their deep regulatory understanding, to support dental assistants. They play an important role in helping the College fulfill our public protection mandate by offering clear guidance on professional responsibilities and supporting safe, ethical dental assisting practice.

Approachable, responsive and informed

A key part of the RCA team's role is responding to inquiries and providing regulatory support to the public, dental assistants and other stakeholders. Over the past year, the team responded to nearly 2,000 inquiries, offering guidance on practice questions and interpreting

requirements based on legislation, standards and College direction.

Questions covered everything from registration and the Continuing Competence Program (CCP) to infection prevention and practice expectations. Of the nearly 2,000 inquiries, 827 were about registration and 261 focused on the CCP. These numbers highlight the importance of the RCA team's role in helping dental assistants clarify their responsibilities as regulated professionals.

“We want dental assistants to reach out to us,” says April Slotsve, who leads the RCA team in her role as the College's Education and Practice Director and Privacy Officer. “We want them to know that we're here to help.”

Every inquiry an RCA receives is also tracked. This helps identify common areas of confusion and also guides the creation of tools and resources to support registrants.

“We try to find ways we can provide information preemptively for the following year, so that maybe some of those questions don't have to come up,” explains Slotsve.

Slotsve says the College started tracking inquiries at this level in recent years and highlights how the data is already helping to reach more registrants in a more meaningful way. Instead of relying solely on one-on-one conversations, the College can now offer timely resources that address common inquiries.

This year it led to the development of a registration checklist, a three-part CCP explainer video series and clearer questions in learning records. Each resource, developed in response to common inquiries, is aimed at making professional responsibilities easier to understand and apply in practice.

Building early connections

The RCA team also connects proactively with Alberta dental assisting students to help them understand regulatory expectations before they graduate. This year, they led 39 student sessions across Alberta including 16 welcome sessions and 23 registration presentations. Slotsve highlights how the goal is to become familiar faces students can feel comfortable reaching out to later in their journey once they're regulated professionals.

In addition to student sessions, the team also engages directly with dental assisting educators to share regulatory updates, discuss challenges and collaborate on ways to meet the evolving needs of students entering the province's profession. This ongoing engagement supports our shared goal of preparing competent, confident dental assisting graduates for professional practice.

Supporting safe, competent care

“Reflecting on the team's work this past year, Regulatory Compliance Advisor Jasmine Chandi summed up the RCA team's purpose, saying, “We focused on making it easier for dental assistants to stay on track with their professional requirements.”

That emphasis on clarity, support and guidance is what makes the RCA team a key part of the College's commitment to safe, ethical oral health care in Alberta. From their first questions as students to their learning and growth as regulated professionals, RCAs are there every step of the way.

Program Approval

Supporting dental assisting programs through communication and oversight.

Approved Programs

There are currently nine Approved Programs and one Provisionally Approved Program in Alberta.

To support future dental assistants and current registrants in making informed choices, we list Alberta dental assisting programs on our website. The list includes each program's approval and accreditation status, registration requirements for graduates and other offerings like refresher and upgrading courses.

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

Committee

The Program Approval Committee:

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

Council appointed one new member to the Committee.



Professional Conduct & Patient Relations

Holding dental assistants accountable to ensure public safety.

Complaints

Five complaints were received during the reporting period.

A file carried over from the previous cycle, submitted by a co-worker, was dismissed this year due to insufficient evidence.

No complaints of sexual abuse or sexual misconduct were received during the reporting period.

No assessments were ordered under Section 118 of the *Health Professions Act*.

There were no appeals of conduct decisions.

Internal Referrals

Nine registrants were referred to the Professional Conduct Department following internal audits that identified incomplete or inaccurate records. All matters were resolved informally and in a timely manner.

Hearings

Last year four matters that originated through internal referrals were referred to hearing. They related to non-compliance with College requirements. The hearings concluded during this reporting period and resulted in findings of unprofessional conduct. Sanctions for each included a reprimand, suspension of their practice permits until they complied with the outstanding requirements, completion of an ethics and/or standards of practice learning module, and publication of the hearing decision, including name.

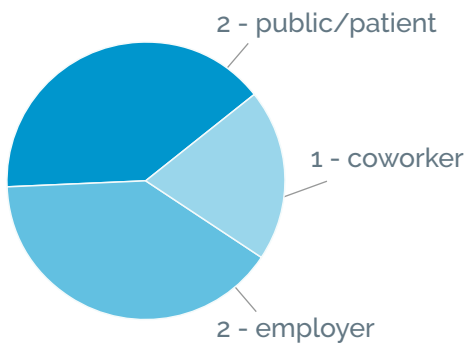
No hearings were closed to the public.

No hearings are in progress.

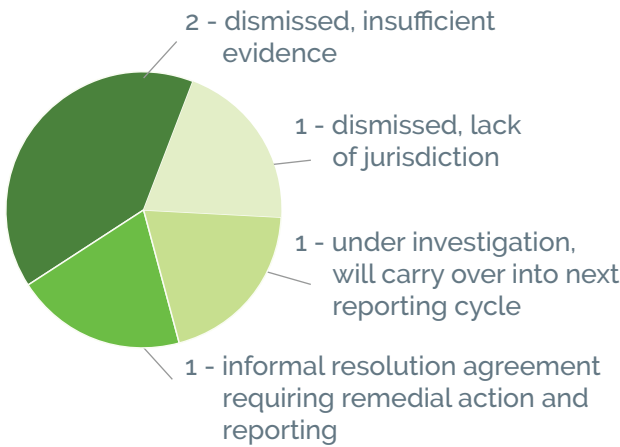
Reviews

One complainant requested a review of the Complaints Director's decision to dismiss their complaint. The request was received and concluded during this reporting period.

Source of Complaints



Complaint Outcomes



Patient Relations Program

Our Patient Relations Program includes a comprehensive education module covering the definitions of sexual abuse and sexual misconduct, as well as the related Standards of Practice regarding professional boundaries. Completion of this module is mandatory for all registrants within their first year of registration.

This year, we introduced a refresher module, which will become an annual requirement starting with the next practice permit renewal cycle. These modules are hosted on our learning management platform and are provided free of charge to registrants and dental assisting students.

Treatment and Counselling

We maintain a fund to offer counselling treatment for anyone who reports to the College sexual abuse or sexual misconduct by a dental assistant. Information about the fund is available to anyone on our website.

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

This year there were no complaints related to sexual abuse or sexual misconduct. No patients accessed our treatment and counselling fund and no funds were disbursed.

Managing Risk & Finances

The Finance, Risk Management and Audit Committee is a governance committee of the College, tasked with overseeing the finances, budget, audit and risk management processes and procedures of the College.

Audit and Budget

Following the 2023-24 audit, the Committee evaluated the audit services. Although very happy with the auditor, they felt it was time to suggest that Council consider issuing a request for proposals (RFP) since we had used the same firm for close to 10 years. Council decided to issue an RFP for audit services. Based on the proposals received, the Committee recommended a new audit firm to Council.

The Committee met with the new auditors before the 2024-25 audit to discuss their plan, then again after to review the auditor’s findings and recommendations. Administration also provided a written response to the audit findings for the Committee to consider.

After reviewing the draft budget for the 2025-26 fiscal year, the Committee recommended the draft budget to Council.

Risk Management

To ensure we are proactive in developing standards, policies and guidelines for any new developments in care models,

the Committee continued to monitor developments in dental procedures and materials, technology advancements and legislative updates that may create risks to the Albertans we serve, the College and the profession.

Financial Position

The College remains in a solid financial position. We rely on the registration fees paid by the profession to meet our mandate of governing dental assistants in the public interest. Changes in income directly relate to changes in the number of dental assistants we register. Registration fees have been the same since 2016.

We have also realized additional income through our investments since interest rates have been substantially higher for a couple of years. As interest rates decline, that income stream may be reduced.

The College's expenses are routine. Where we have seen expenses rise is through using our internally restricted Evaluation and Innovation Fund to engage outside experts in comprehensive reviews of our regulatory programs and implementing changes to reflect their recommendations.

The College remains in a solid financial position.



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, 2025, and the statements of operations, changes in net assets and cash flows 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, 2025, and the results of its operations and cash flows 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 ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of College of Alberta Dental Assistants for the year ended May 31, 2024 were audited by another auditor who expressed an unqualified opinion on those statements on August 8, 2024.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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.

(continues)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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 19, 2025

KBH

Chartered Professional Accountants

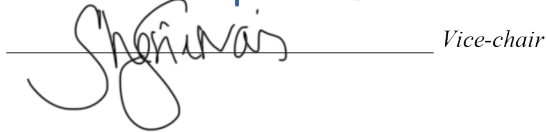
COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Financial Position
May 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 1,996,139	\$ 2,275,936
Guaranteed investment certificates (Note 4)	2,747,334	1,229,082
Accounts receivable	92	676
Goods and services tax recoverable	-	303
Prepaid expenses	67,419	82,917
	4,810,984	3,588,914
CAPITAL ASSETS (Note 5)	16,905	28,971
GUARANTEED INVESTMENT CERTIFICATES (Note 4)	599,411	1,973,398
	\$ 5,427,300	\$ 5,591,283
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 46,315	\$ 50,364
Goods and services tax payable	90	-
Vacation payable	9,462	12,998
Deferred registration fees	783,713	752,250
	839,580	815,612
NET ASSETS		
Unrestricted	2,065,980	2,050,527
Invested in Capital Assets	16,905	28,971
Operations Fund	1,250,000	1,250,000
Discipline Fund	655,000	655,000
Information Technology Fund	300,000	300,000
Evaluation and Innovation Fund	176,835	371,673
Treatment and Counselling Fund	123,000	119,500
	4,587,720	4,775,671
	\$ 5,427,300	\$ 5,591,283

COMMITMENTS (Note 6)

ON BEHALF OF THE COUNCIL

 Chair

 Vice-chair

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Operations
Year Ended May 31, 2025

	2025	2024
REVENUE		
Registration	\$ 1,699,525	\$ 1,629,041
Administration and other income	6,925	6,675
Investment income	159,855	155,132
	<u>1,866,305</u>	<u>1,790,848</u>
EXPENSES		
Amortization	14,261	13,069
Communications	9,521	10,400
Competence	318	1,000
Events	28,560	15,481
Governance	56,390	61,294
Information management	176,949	147,989
Insurance	14,311	13,674
Membership	10,055	9,386
Office	176,038	163,374
Professional conduct	120,987	27,843
Professional fees	20,083	15,282
Program approval	1,750	1,395
Publications	500	1,320
Registration	73,930	76,395
Travel	77,284	67,851
Wages and benefits	1,078,481	953,669
	<u>1,859,418</u>	<u>1,579,422</u>
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	6,887	211,426
Evaluation and Innovation Fund costs	(194,838)	(128,327)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (187,951)</u>	<u>\$ 83,099</u>

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Changes in Net Assets
Year Ended May 31, 2025

	2024 Balance	Excess (deficiency) of revenue over expenses	Transfers	2025 Balance
Unrestricted	\$ 2,050,527	\$ 21,148	\$ (5,695)	\$ 2,065,980
Invested in Capital Assets	28,971	(14,261)	2,195	16,905
Operations Fund	1,250,000	-	-	1,250,000
Discipline Fund	655,000	-	-	655,000
Information Technology Ffund	300,000	-	-	300,000
Evaluation and Innovation Fund	371,673	(194,838)	-	176,835
Treatment and Counselling Fund	119,500	-	3,500	123,000
	<u>\$ 4,775,671</u>	<u>\$ (187,951)</u>	<u>\$ -</u>	<u>\$ 4,587,720</u>
	2023 Balance	Excess (deficiency) of revenue over expenses	Transfers	2024 Balance
Unrestricted	\$ 1,857,097	\$ 224,495	\$ (31,065)	\$ 2,050,527
Invested in Capital Assets	14,475	(13,069)	27,565	28,971
Operations Fund	1,250,000	-	-	1,250,000
Discipline Fund	655,000	-	-	655,000
Information Technology Fund	300,000	-	-	300,000
Evaluation and Innovation Fund	500,000	(128,327)	-	371,673
Treatment and Counselling Fund	116,000	-	3,500	119,500
	<u>\$ 4,692,572</u>	<u>\$ 83,099</u>	<u>\$ -</u>	<u>\$ 4,775,671</u>

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Cash Flows
Year Ended May 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Cash received from resgistration fees	\$ 1,737,913	\$ 1,666,650
Cash received from investment income	76,642	69,537
Cash paid for expenses	(754,251)	(576,319)
Cash paid to employees	(1,082,017)	(951,623)
Cash paid for internally restricted expenses	(194,838)	(128,327)
Cash flow from (used by) operating activities	(216,551)	79,918
INVESTING ACTIVITIES		
Purchase of capital assets	(2,195)	(27,565)
Purchase of invesments (net)	(61,051)	(551,098)
Cash flow used by investing activities	(63,246)	(578,663)
DECREASE IN CASH FLOW	(279,797)	(498,745)
Cash - beginning of year	2,275,936	2,774,681
CASH - END OF YEAR	\$ 1,996,139	\$ 2,275,936

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2025

1. PURPOSE OF COLLEGE

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

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. 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.

Estimates made by management include:

- The assessment of the useful lives of capital assets. This assessment has an impact on the amortization and net book value of the assets recorded in the financial statements.
- The recognition and measurement of provisions and contingencies along with the key assumptions pertaining to the likelihood and magnitude of an outflow of resources.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS

Notes to Financial Statements

Year Ended May 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

Initial measurement

The College initially measures its financial assets and liabilities originated or exchanged in arm’s length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involved parties whose sole relationship with the College is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the College in the transaction.

Subsequent measurement

The College subsequently measures all its financial assets and liabilities at cost or amortized cost.

Financial assets measured at amortized cost include cash, guaranteed investment certificates, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and vacation payable.

Impairment

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there are, and the College determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm’s length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash and cash equivalents consist of cash on hand, bank balances and highly liquid investments with maturities less than 3 months at date of acquisition.

Capital assets

Capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Computer equipment	3 years
Furniture and fixtures	5 years
Leasehold improvements	5 years

The College regularly reviews its capital assets 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.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS

Notes to Financial Statements

Year Ended May 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Software development

At the inception of a cloud computing arrangement with a supplier, the consideration is allocated by the organization to all significant separable elements. It determines whether the software element in the arrangement meets the definition of a software intangible asset or a software service.

When the elements are determined to be a software intangible asset, related costs are capitalized and amortized on a straight-line basis over their estimated useful lives. When the elements are considered to be a software service, related costs are expensed as incurred. Software service costs are included in information management in the amount of \$93,098 (2024: \$91,374).

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Registration and administration revenue is recognized in the year to it applies. Registration fees that are received in advance of the registration year to which they relate are recorded as deferred revenue.

Investment income is recognized as it is earned.

Fund accounting

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

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

The College has internally restricted its net assets as follows:

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

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

The Information Technology Fund will be used to improve the cyber security of the College systems and procedures and to fund information technology projects. It will hold a maximum of \$300,000.

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

The Treatment and Counselling Fund will be used to meet the requirements of paying for treatment and counselling for patients who have experienced sexual abuse or sexual misconduct by a regulated member. It will hold a maximum of \$123,000.

COLLEGE OF ALBERTA DENTAL ASSISTANTS

Notes to Financial Statements

Year Ended May 31, 2025

COLLEGE OF ALBERTA DENTAL ASSISTANTS

Notes to Financial Statements

Year Ended May 31, 2025

3. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides information about the College's risk exposure and concentration as of May 31, 2025.

Liquidity risk

Liquidity risk is the risk that the college will encounter difficulty in meeting obligations associated with financial liabilities. The College enters into transactions to purchase goods and services on credit and leases an office facility. Liquidity risk is measured by reviewing the College's future net cash flows for the possibility of a negative net cash flow. The College manages the liquidity risk resulting from the accounts payable and operating leases through the preparation and monitoring of budgets and maintaining cash on hand.

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. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to interest rate risk primarily through its guaranteed investment certificates.

4. GUARANTEED INVESTMENT CERTIFICATES

The guaranteed investment certificates include accrued interest of \$232,007 (2024: \$148,794), bear interest between 3.36% and 5.15% and mature on dates between June 2, 2025 and August 16, 2028.

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value
Computer equipment	\$ 77,080	\$ 60,175	\$ 16,905
Furniture and fixtures	34,582	34,582	-
Leasehold improvements	25,728	25,728	-
	<u>\$ 137,390</u>	<u>\$ 120,485</u>	<u>\$ 16,905</u>

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

6. COMMITMENTS

The College operates from leased premises under a long term lease to May 31, 2028. The minimum lease payments are \$36,008 annually. The College is also required to make monthly payments for its proportionate share of operating costs on the leased premises.

The College has entered into a five year contract for membership database services. Estimated payments are\$7,000 per month and expires in October 2025.

Subsequent to year end, the College entered a contract with a new provider for the implementation of a new technology. The technology is expected to be implemented over an eight to ten month period with a total estimated cost is \$104,500. After implementation, the subscription fee term will begin on January 1, 2027 and continue to December 31, 2027 with a monthly cost of \$3,300. The term is set to automatically renew for a 12 month period for the next four years, unless notice is given to withdraw.

7. COMPARATIVE FIGURES

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



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