



College of Alberta
Dental Assistants

Annual Report

2025-26

Reporting period
June 1, 2025, through May 31, 2026

College of Alberta Dental Assistants
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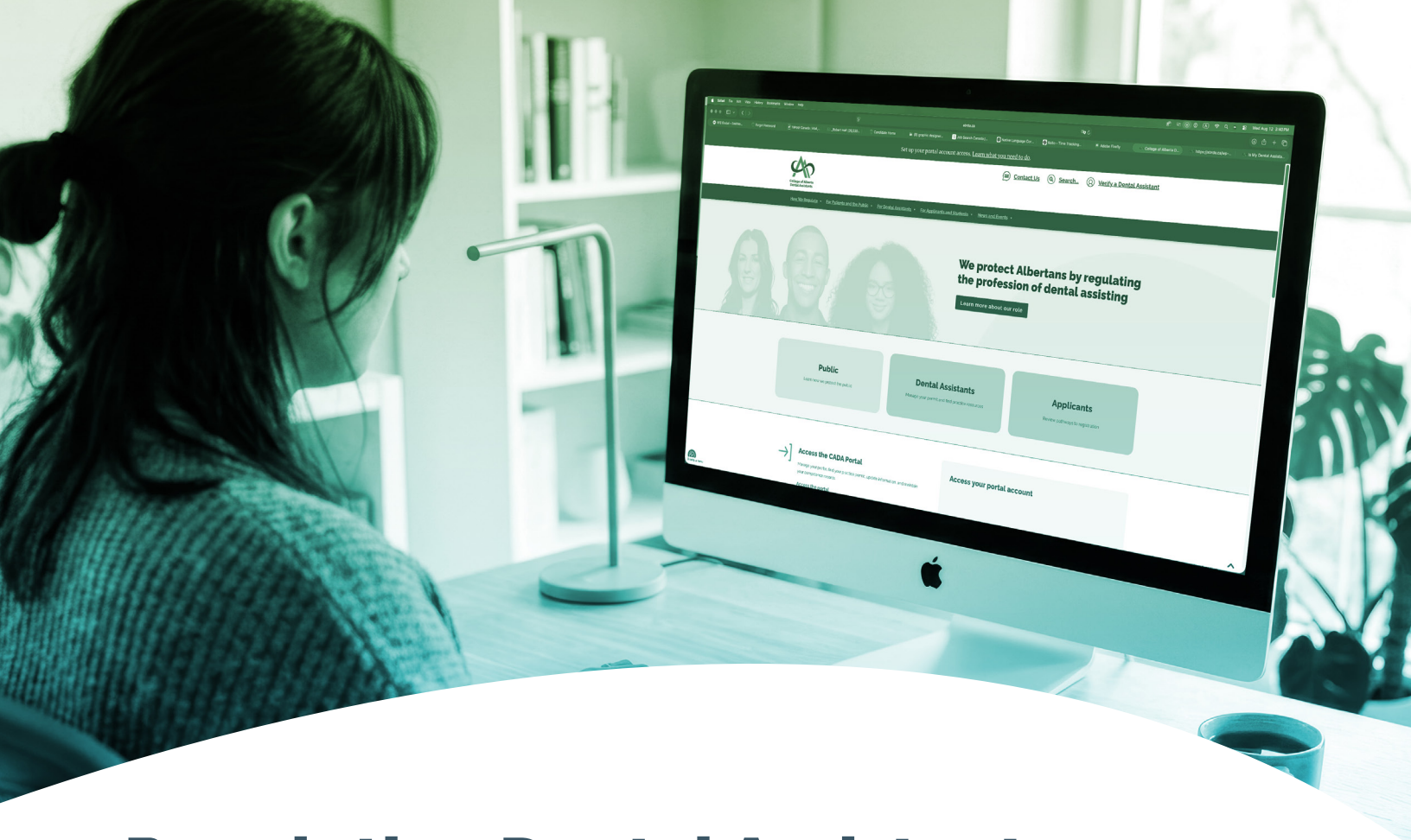
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Regulating Dental Assistants In the Public Interest

We regulate dental assistants to help ensure Albertans receive safe, competent, and ethical oral health care.

The College of Alberta Dental Assistants is the regulatory body for over 7,200 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 Primary and Preventative Health Services 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 Vision

We are a trailblazing and trusted regulator.

Our Mission

Our mandate under the *Health Professions Act* is to ensure patients receive safe, competent and ethical oral health care by Registered Dental Assistants.

Our Values

Our values guide how we carry out our regulatory work and pursue the goals outlined in the strategic plan. We commit to being:



Accountable

[taking responsibility for the work we do]

We deliver an effective regulatory framework and answer to Albertans.



Inclusive

[honouring human diversity]

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



Ethical

[acting with personal and professional integrity]

We do the right things for the right reasons

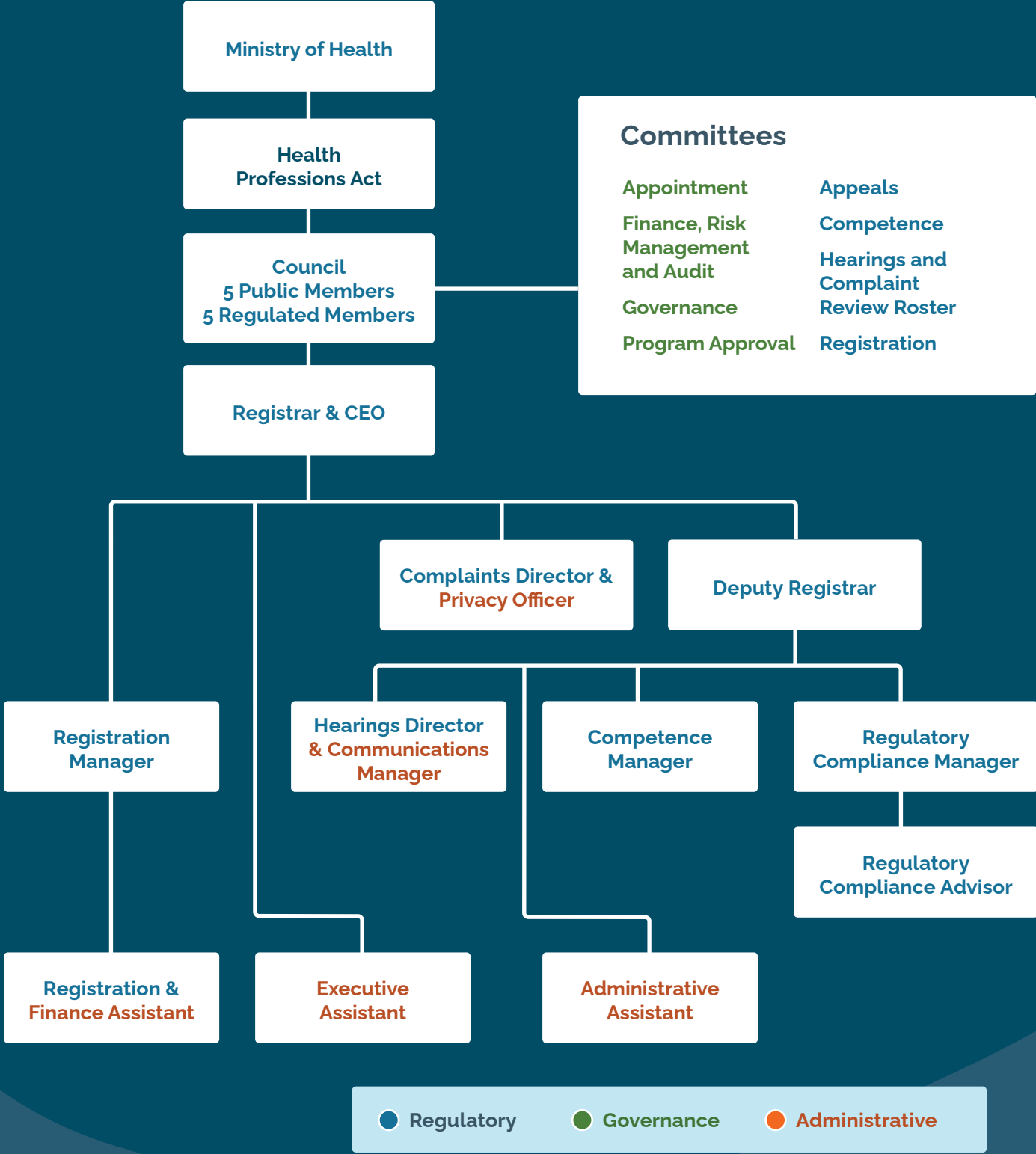


Innovative

[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 and Code of Ethics 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

Dental assistants play an essential role in delivering safe, ethical, and patient-centered oral health care. Working collaboratively with dentists and other members of the oral health team, dental assistants contribute to the observation, treatment, education, and ongoing care of patients across diverse practice settings.

Dental assistants support patient care by:

- applying infection prevention and control standards to protect patients and the public
- supporting the delivery of oral health care through clinical, technical, and organizational expertise
- providing patient education and promoting oral health and disease prevention



- communicating effectively with patients and the health-care team
- contributing to safe, quality-focused care through critical thinking, professionalism, and adherence to regulatory standards
- ensuring treatment environments, equipment, and materials are prepared and maintained to support patient safety and quality outcomes

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

Message from the Chair And Registrar

Continuous improvement helps ensure our regulatory programs remain effective, responsive, and focused on public protection.

On behalf of Council and the College, we are pleased to present this report on the College of Alberta Dental Assistants’ activities from June 1, 2025, through May 31, 2026.



Genevera Hunt
RDA, Council Chair



Jennifer Tewes
Registrar and CEO

Strategic Direction

Throughout the year, Council and the College focused on our mandate to regulate Alberta’s dental assisting profession in the public interest. We also advanced the College’s vision to be a trailblazing and trusted regulator. Together, we set the 2025–30 Strategic Plan, which is anchored in four strategic goals:

- Position the College in a Shifting Landscape
- Elevate Practice Standards
- Strengthen Stakeholder Trust and Engagement
- Optimize Governance Effectiveness

Council and the College’s administrative team moved from planning to implementation, using these strategic goals alongside the *Health Professions Act* to guide priorities, decisions, and day-to-day regulatory work.

Strengthening Core Regulatory Functions

A significant focus this year was the continued review and enhancement of the College’s core regulatory functions. Building on previous external reviews, we continued implementing recommendations from reviews of the Continuing Competence Program, communications practices, and governance. This work supported the strategic goals of elevating practice standards, strengthening stakeholder trust and engagement, and optimizing governance effectiveness. It also helped ensure the College’s programs remain effective, transparent, accountable, and aligned with leading regulatory practices.

Program Approval and Practice Readiness

This year, an external review of the College’s Program Approval function was completed, and Council accepted the review’s recommendations. These recommendations support improvements in visibility, accountability, defensibility, alignment between education and practice readiness, and risk-informed decision-making. This positions the College to better respond to patient and industry needs in a shifting regulatory and educational landscape while helping ensure approved programs continue to support safe, competent entry to practice.

Governance and Public-Interest Oversight

Council continued its commitment to governance effectiveness by advancing implementation of recommendations from the governance review. The review examined role clarity, decision-making effectiveness, oversight responsibilities, and organizational culture. The resulting implementation plan supports Council’s ongoing evolution as a modern health profession regulator and strengthens its public-interest oversight.

Council also fulfilled its statutory responsibilities through regular meetings, committee appointments, financial oversight, and strategic decision-making in support of the College’s public protection mandate. During the year, Council approved the College’s annual report, accepted the audited financial statements, and adopted the budget while maintaining stable registration fees for dental assistants. These actions reflect a

This positions the College to better respond to patient and industry needs in a shifting regulatory and educational landscape while helping ensure approved programs continue to support safe, competent entry to practice.

continued focus on responsible governance and public-interest stewardship.

Stakeholder Trust and Engagement

The College strengthened communication and engagement with the public, registrants, educators, and stakeholders. Following recommendations from the communications review, the College expanded its communication channels, including the launch and growth of social media platforms. These efforts improved access to information, supported public awareness of the College’s regulatory role, and helped build trust through clearer, more consistent communication.

Continuing Competence and Practice Standards

Council and the College also supported continued improvements to the Continuing Competence Program. This work helped ensure the program remains meaningful, practical, and aligned with dental assistants’ professional development needs while reinforcing safe, ethical, and competent dental assisting practice.

Public Protection and Registrant Support

The College’s regulatory compliance team continued to play an important role in supporting registrants and protecting the public. Through responsive guidance, educational resources, student outreach, and collaboration with dental assisting educators, we helped current and future dental assistants understand and meet their professional obligations while strengthening connections across our communities.

This report reflects our continued commitment to regulating in the public interest, supporting safe and competent practice, and ensuring our regulatory programs remain responsive to the needs of Albertans and the evolving health system.

Looking Ahead

As health profession regulation continues to evolve, we remain committed to continuous improvement, evidence-informed governance, and meaningful engagement with the public and stakeholders. The work undertaken this year strengthened our ability to respond to a shifting landscape, elevate practice standards, build trust and engagement, and optimize governance effectiveness in service of safe, ethical, and competent dental assisting care for Albertans.

Submission

This report was reviewed and approved by Council and is respectfully submitted by the Council Chair and Registrar.

Genevera Hunt Jennifer Tewes
RDA, Council Chair Registrar and CEO

This report reflects our continued commitment to regulating in the public interest, supporting safe and competent practice, and ensuring our regulatory programs remain responsive to the needs of Albertans and the evolving health system.

Message from Our Public Members

Effective governance keeps the public interest at the centre of every decision.



Ayo Adediran
Public Council Member



Joshua Jackman
Public Council Member



Wilma Slenders
Public Council Member



Dr. Donghan (Sam) Sohn
Public Council Member

The College of Alberta Dental Assistants operates under Alberta’s *Health Professions Act*, and Public Members, appointed by the Government of Alberta, ensure that the public interest is central to all Council decisions.

We remain committed to strengthening the structures, systems, and processes that support effective, accountable regulatory governance.

Reviewing How We Govern

Over the past year, we examined how we govern and whether our governance practices support effective public-interest regulation. Through ongoing dialogue, efficiency monitoring, council evaluations, and targeted governance training, we have refined our approach to ensure competence, accountability, and excellence. Our belief is

simple: safe, high-quality oral health care requires exceptional governance.

Setting a Long-Term Direction

This work was guided by a renewed and ambitious strategic plan. In May 2025, a full review of our previous strategy allowed us to redefine our long-term direction. The new 10-year plan focuses on strong practice standards, deeper stakeholder relationships, and elevated governance expectations. This positions the College to lead change in a rapidly evolving environment shaped by social pressures, geopolitical uncertainty, and shifting government priorities.

Monitoring Change and Emerging Risks

Public members also monitor emerging trends that may affect regulatory governance. Our environmental scan identified Bill 13, the *Regulated Professions Neutrality Act*, as an

important area for discussion. We respect government decision making and, through collaboration with other health professions, seek to strengthen our understanding and response. We also continue to monitor technological change, including the rapid evolution of Artificial Intelligence, which will increasingly influence both health care and the dental assisting profession.

Working Together at the Council Table

The Council currently includes four public members with diverse professional backgrounds and strong educational credentials. Working alongside regulated members, we contribute equally to council deliberations, ensuring decisions are evidence informed and supported by a strong understanding of clinical practice. Through meetings, committee work, and training, we have built a culture of trust, respect, and collegiality—one that values inquiry, independent thought, and constructive disagreement. We are committed to preserving and strengthening this culture.

We are committed to fair, respectful, and inclusive governance that supports decisions in the public interest. We advocate for oral health care that delivers the best outcomes for all Albertans, regardless of background or circumstance.

We extend our sincere thanks to the College staff for their support throughout the year. Their preparation, administrative assistance, and hard work allow us to do our best work and focus on serving Albertans effectively.

We also continue to monitor technological change, including the rapid evolution of Artificial Intelligence, which will increasingly influence both health care and the dental assisting profession.

Looking Ahead

As we move forward with the new strategic plan, we remain committed to fulfilling our regulatory role. Higher governance standards and increased accountability will shape our work in the months and years ahead. The College of Alberta Dental Assistants will continue to monitor legislative developments, collaborate respectfully with government, and stay alert to societal and industry changes. Our goal is constant and unwavering: to ensure that high quality oral health care is accessible to every Albertan. We are committed to this mission—ten years and counting.

— Ayo Adediran, Joshua Jackman, Wilma Slenders, and Sam Sohn

Governance

Strong governance supports fair, transparent, and accountable decisions in the public interest.



Ayo Adediran
Public Council Member



Chelsey Dudley, RDA
Regulated Council Member



Sheri Gervais, RDA
Vice-Chair, Finance and Risk Management
Regulated Council Member



Genevera Hunt, RDA
Chair
Regulated Council Member



Joshua Jackman
Public Council Member



Kaitlyn Johnston, RDA
Retired April 2026



Jolene Moore, RDA
Vice-Chair, Governance and Regulation
Regulated Council Member



Wilma Slenders
Public Council Member



Dr. Donghan (Sam) Sohn
Public Council Member



Onsy Tawadrous
Retired April 2026

Governance in the Public Interest

Strong governance helps the College make fair, transparent, and accountable decisions that protect the public and support confidence in dental assisting regulation.

The College's governance structure supports clear oversight, informed decision-making, and accountability. Council and its committees help ensure the College continues to regulate dental assisting in a way that puts public protection first.

The College is established under the *Health Professions Act (HPA)* to regulate dental assistants and the practice of dental assisting in the public

interest. We do this by setting and enforcing requirements for entry to practice, continuing competence, standards of practice, and a code of ethics.

Council provides leadership and direction for the College. Several committees support Council in carrying out its work. Most committees are advisory, except where the HPA gives them specific authority. Together, Council and its committees help protect the public by supporting effective regulation, consistent oversight, and decisions that reflect the College's public interest mandate.

- The HPA requires the College to have an appeals committee, a registration committee, and a competence committee.
- The College maintains a roster of eligible registrants who may serve on hearing tribunals and complaint review committees.
- Council has established a governance committee, a finance, risk management and audit committee, an appointment committee, and a program approval committee. These committees complete work assigned by Council and support Council in governing the organization.

Governance Activities

Our governance activities support effective oversight of registration, competence, conduct, and regulatory decision-making, helping ensure the College remains accountable to Albertans and focused on safe, competent dental assisting care.

Key Activities

- Strengthened Council oversight by using committees to review issues and bring focused recommendations forward for decisions that support public protection.
- Maintained the committees and hearing-related rosters needed to support registration, competence, appeals, hearings, and complaint review work.
- Supported Council and committee learning in professional regulation, governance, and public interest decision making.

Our governance activities support effective oversight helping ensure the College remains accountable to Albertans and focused on safe, competent dental assisting care.

- Completed a full review and refresh of College policies to improve clarity, consistency, and alignment with current regulatory and governance needs.
- Approved proposed bylaw changes for stakeholder consultation, giving registrants and other stakeholders an opportunity to provide feedback before final decisions were made.
- Engaged a third-party to review the College's program approval function and present recommendations to the Council for consideration.
- Implemented the addition of an annual patient relations refresher for all dental assistants as part of their renewal requirements.

Together, this work strengthens the College's ability to govern responsibly, make defensible regulatory decisions, and regulate in the public interest.



2025 – 30 Strategic Plan

Our strategic plan sets a clear direction for strengthening public protection, practice standards, trust, and governance.

The Strategic Plan provides a roadmap for strengthening public protection, supporting safe and competent practice, and ensuring the College remains responsive to changing regulatory and health system needs.

Leading with Vision, Ensuring Public Trust

Our 2025–30 Strategic Plan reflects our commitment to navigating a dynamic oral health environment while upholding our primary duty of public protection. It acts as a roadmap for transformative growth, regulatory excellence, and enhanced stakeholder trust.

Our strategic vision, mission, and goals guide this plan. The full 2025–30 Strategic Plan is available on our website and explains how these four key strategic goals will be achieved.

Position the College in a Shifting Landscape

We will secure our place in Alberta’s evolving regulatory system and oral health care landscape via ensuring public safety and enhancing our value proposition to the public, government, and registrants.

Areas of focus

- Proactive Policy & Trend Response
- Champion Interprofessional Collaboration

Elevate Practice Standards

We will embrace patient-centred standards of practice and education via incorporating future competencies and safety culture for producing graduates and Registered Dental Assistants who are ready to practice into the future.

Areas of focus

- Enhance Graduate Preparedness
- Protect Patients by Fostering a Culture of Safety in Oral Care
- Optimize Continuing Competence Program

Strengthen Stakeholder Trust and Engagement

We will champion high levels of trust, satisfaction, and collaboration via engaging with the public and stakeholders through transparent, fair, and accessible communication and regulatory processes.

Areas of focus

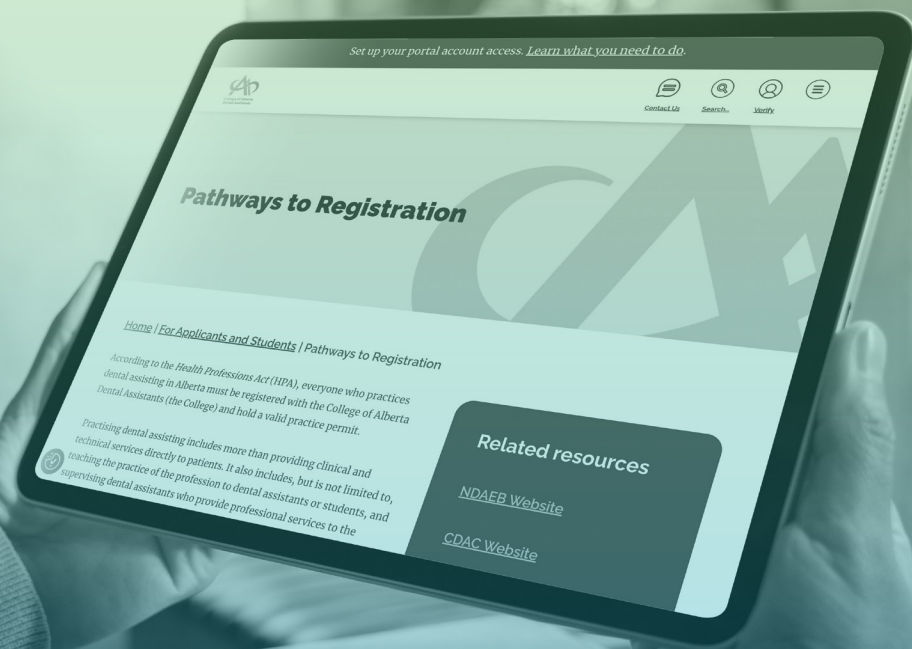
- Enhance Transparency & Processes
- Implement Data-Driven, Risk-Based Regulation
- Integrate the Strategic Plan into the Communication Plan
- Cultivate Effective Stakeholder Engagement and Feedback Mechanisms
- Demonstrate the Relevance and Impact of Regulatory Practices

Optimize Governance Effectiveness

We will enhance governance performance via demonstrating agile and efficient internal processes, competency-based and strategically directed governance, data-informed decision-making, financial sustainability, and a high-performing, risk-focused and empowered Council and staff.

Areas of focus

- Enhance Council Effectiveness & Strategic Focus
- Robust Strategic Plan Monitoring & Refresh
- Strengthen Council Oversight Role



Registration

Registration helps ensure Albertans receive care from qualified dental assistants who meet provincial regulatory requirements.

Registration is one of the College's core regulatory functions. By assessing qualifications, maintaining registers, issuing practice permits, and overseeing permit renewal and reinstatement, we help ensure that Albertans receive care from dental assistants who meet regulatory requirements and are authorized to practise safely and competently.

Registers

To be eligible to practise 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, hold a valid practice permit and are eligible to practise. When registrants on our General Register have a suspended permit, they may not practise. Permits may be suspended through professional conduct processes, or when renewal, competence or other requirements are not met.

Provisional

Registrants on our Provisional Register must practise 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 practising in Alberta for a specific purpose and temporarily. For example, attending continuing education in Alberta. Their practice is typically limited to a specific location based on their reason for needing practice rights.

There were no registrants on our Courtesy Register during the reporting period.

Applications

Registration

Applicants may qualify for registration through labour mobility provisions, National Dental Assisting Examining Board qualifications, or by demonstrating substantial equivalence.

We received 837 applications for entry on our registers. Of those, fourteen were deferred and five refused.

Reinstatement

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

We received 178 applications for permit reinstatement. Of these, 24 were from non-practising status and 154 were from suspended.

837 applications for registration
178 applications for reinstatement

Two applications from non-practising status were deferred, and two applications from suspended were refused.

Appeals

No application decisions were appealed to Council.

Protected Titles

Registered Dental Assistant / RDA
Dental Assistant / DA

Through registration, we preserve protected titles in the public interest. The titles outlined in the *Dental Assistants Profession Regulation* are Registered Dental Assistant (RDA) and Dental Assistant (DA). Only regulated members of our College are authorized to use the protected titles. Though individuals listed on our General Register and Courtesy Register usually use Registered Dental Assistant, they may also use Dental Assistant. Individuals listed on our Provisional Register may only use Dental Assistant.

Unregulated Members

Student Members

There were 609 members on our Student Register during the reporting period.

Dental assisting students who plan to register with our College may become Student Members.

It is an opportunity for these future dental assistants to learn about our College and their profession.

Student membership does not include practice rights.

Registration Committee

The Registration Committee’s work supports consistent registration decisions, fair application processes, and protection of the public by helping ensure that only qualified applicants enter the profession.

This year, the Committee:

- discussed formalizing the process for information and document requests from registrants and the potential impacts of national exam policy changes.
- worked with a consultant to propose a new registration policy suite designed to:
 - establish a clear connection between Council’s governance role and the Registrar & Chief Executive Officer’s operational responsibilities
 - strengthen alignment with the *Health Professions Act*, *Dental Assistants Profession Regulation*, *Fair Registration Practices Act*, *Labour Mobility Act*, and *Health Professions Restricted Activity Regulation*
 - modernize the College’s policy framework to enhance public transparency, accountability, and audit readiness
 - accommodate for policy changes at the National Dental Assisting Examining Board where as of January 1, 2026, candidates

of any non-registered programs must successfully complete the clinical practice evaluation before being eligible for the theory exam and achieving national board certification.

Registration Policy Changes

Council approved a new suite of registration policies, which is available on our website. The policy suite includes:

Entry and pathways (REG-POL-001 to 007)

These policies form the foundation of the registration framework and confirm entry-to-practice competence. They define eligibility, registration pathways, and authorizations for restricted activities at both entry and advanced levels.

Fair decisions (REG-POL-008)

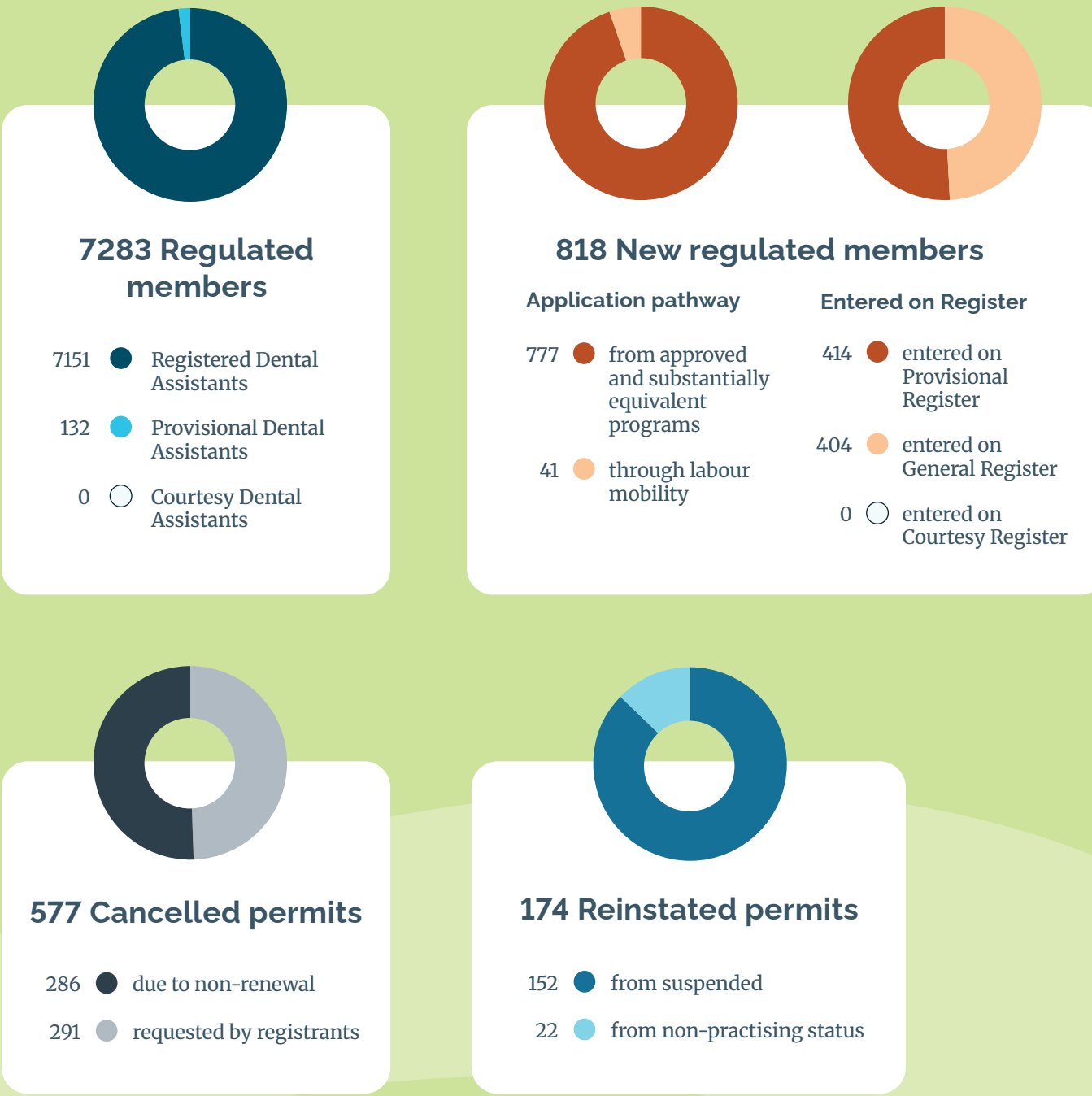
This policy ensures all registration decisions are transparent, objective, impartial, and procedurally fair. It sets timelines, communication standards, and review or appeal rights, aligning College practices with the *Fair Registration Practices Act* and *Health Professions Act*.

Registrant requirements (REG-POL-009 to 013)

Together these policies uphold accountability, transparency, and public confidence in registration and renewal. They establish the professional and administrative obligations that every registrant must meet and maintain, including character, insurance, current practice, language proficiency, and cancellation.

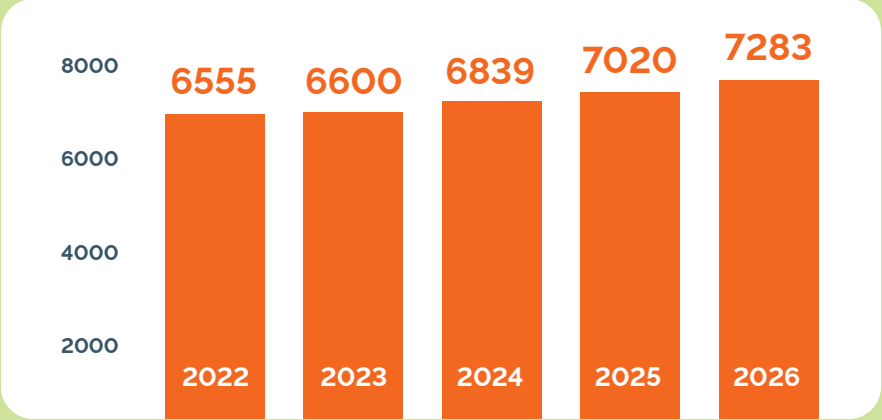
Registration by the Numbers

Registration activity remained strong throughout the reporting period. We continued to see growth in dental assistant numbers, increases in new registrations, and a high volume of applications. Monitoring these trends helps us plan regulatory services, support workforce mobility, and ensure registration processes remain responsive to the needs of Albertans and the health system. *Numbers reported as of May 31.*

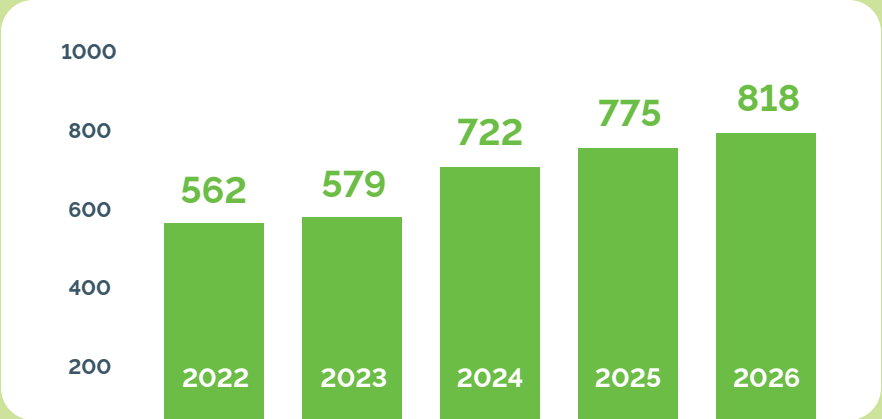


5-Year Trends

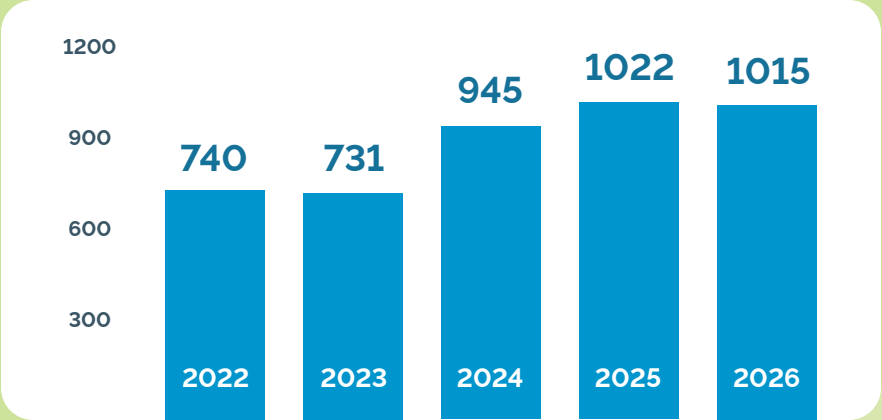
Regulated members



New registrations



Applications for new registration and permit reinstatement



Continuing Competence

Clear expectations support meaningful learning and stronger competence records.

Our Continuing Competence Program

The College of Alberta Dental Assistants’ Continuing Competence Program (CCP) supports dental assistants in maintaining and enhancing their competence throughout their professional careers.

The program is founded on a continuous cycle of **Assess, Achieve, Analyze.**

The CCP emphasizes reflective practice, professional accountability, and continuous improvement. Dental assistants are expected to regularly assess their own practice through self-reflection and self-assessment. Based on their assessment, they establish learning goals and complete learning activities. After completing activities, they analyze how their learning has strengthened their knowledge, skills, and judgment, and how those changes support safe, competent, and patient-centred care in day-to-day practice.



Competence Committee

The Competence Committee consists of seven dental assistants who provide oversight and recommendations related to the Continuing Competence Program. The Committee supports ongoing program improvements, participates in audit calibration activities to help ensure a fair and consistent audit process, and provides recommendations to Council regarding CCP policies and requirements.

During the reporting period, the Committee recommended revisions to Continuing Competence Program Policy CCP10 (Audit), which were approved by Council. The revision removed the requirement to review an additional preceding year of CCP records, allowing the College to focus audits on current competence activities and increase the percentage of dental assistants audited from 5% to 7%.

2026 CCP Audit

The College audited the CCP records of 500 dental assistants, representing approximately 7% of the registrant population. The audit included review of 500 practice hour records, 1,000 learning objectives, and compliance with CCP requirements.

Final audit results showed:

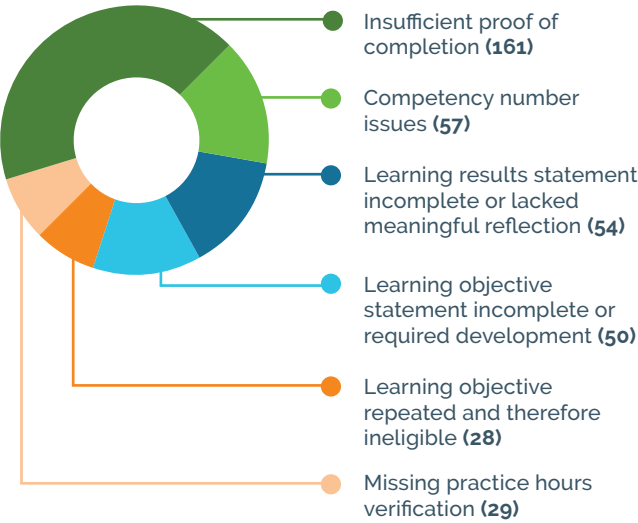
- all of the 500 dental assistants selected for audit received a satisfactory audit outcome
- no dental assistants had an incomplete outcome at the conclusion of the audit
- no referrals were required for conduct-related concerns

Initially, 182 audit participants’ records were identified as incomplete. College staff reached out to these dental assistants to support them with education, reminders and one-on-one guidance. By the end of the audit, they had successfully addressed any missing or incomplete information and received a satisfactory outcome.

Overall, 64% of audited dental assistants met CCP requirements without additional support, while 36% benefited from guidance provided by College staff.

To support dental assistants, College staff made 297 telephone outreach attempts, provided educational resources and reminders, and hosted an audit support webinar.

Factors Contributing to Initial Incomplete Results



Audit findings demonstrated that audit participants were generally successful in completing learning activities and meeting CCP requirements. The most common issue was insufficient proof of completion, particularly for self-study activities. The audit reinforced that clear instructions and prompts lead to stronger and more complete submissions. In response, we are enhancing guidance within the CCP system by adding clearer prompts and documentation requirements to help dental assistants accurately record and verify their learning activities.

The 2026 audit confirmed that dental assistants are actively engaging in learning activities and working to meet their professional requirements.

A Positive Reflection

The 2026 audit confirmed that dental assistants are actively engaging in learning activities and working to meet their professional requirements. They are responsive to education and support. The audit also provided meaningful insight into how the program can continue to improve. It highlighted opportunities to strengthen guidance around documentation, learning outcomes, and reflective practice. These insights are helping us enhance the CCP so dental assistants can more clearly demonstrate how their learning supports safe, competent practice. Improving the CCP reflects our commitment to fair, transparent, and supportive competence processes that promote professional growth and protect the public.

Dental Assistant Education And Support

To support dental assistants in understanding Continuing Competence Program requirements, we hosted four competence workshops during evenings and weekends. These interactive sessions provided participants with an opportunity to ask questions, participate in open discussions, and receive guidance directly from College staff. The workshops are designed to improve understanding of CCP requirements, support compliance, and encourage meaningful engagement in the competence process.

Audit Timeline

- January

January 5
Audit notice email

January 6
CCP Committee and audit team calibration

January 7
Reviews began
- February

February 2
Audit reminder email

February 13
Reach out to dental assistants with Incomplete results

February 18
Reach out to dental assistants who had not submitted records for audit

February 23
Audit support webinar
- March

March 6
Reviews complete
- April

April 13
100% satisfactory results

Key Insight: Clarity Drives Quality

- Direct questions

Better answers
- Clear prompts

Stronger, more complete responses
- Direct outreach through calls and webinars

Higher completion rates, improved trust and understanding of CCP expectations

2026 CCP Audit At a Glance

- 500

Dental assistants' records audited
- 1000

Learning Objectives from the 2025 plan year reviewed
- 500

Practice Hour records reviewed
- 100%

Satisfactory audit results

Professional Practice

Guidance, education, and responsive support help dental assistants navigate an evolving profession.

Dental assisting practice continues to evolve as new dental assistants enter the profession, practice environments change, and new technologies and treatment approaches emerge. Our College’s regulatory compliance team supports this evolution by providing timely guidance, education, and resources that help the public, employers, and dental assistants understand and meet regulatory expectations.

Through responsive support and proactive outreach, the team strengthens public protection, builds trust through clear regulatory communication, and helps dental assistants adapt to changes in the industry and profession while maintaining safe, ethical, and competent patient care.

Connections and Engagement

- Connected with registrants, students, and stakeholders at industry events, including the Edmonton and District Dental Society’s Northwest Dental Expo, Grande Prairie’s Youth Career Discovery Expo, SAIT’s Industry Night, the University of Alberta’s Day of Dentistry, and the Pacific Dental Conference.
- Supported the broader dental community by attending the Alberta Dental Association Summit, the Alberta Association of Dental Assistants Annual General Meeting, and the Canadian Dental Assistants Association’s 80th Anniversary Celebration.

- Delivered 28 in-person provisional registration presentations to students in dental assisting education programs across Alberta during the students’ final weeks of training before practicum. Enhanced interactive elements in the presentations supported student engagement, clarified next steps, and helped guide the registration process.
- Transitioned student welcome presentations to a YouTube format so dental assisting programs can embed consistent onboarding content into their curriculum.

Engagement activities help build awareness of our role as a regulator and create opportunities to hear directly from dental assistants, educators, students, and partners. Through these connections, we can promote clearer expectations, improve access to regulatory information, and strengthen relationships that help us respond to emerging issues in dental assisting practice. These activities also foster conversations that help dental assistants understand their professional obligations at key points in their careers.

By connecting with students, registrants, educators, dental assisting associations, and dental community partners, the regulatory compliance team supports public protection, professional competence, stakeholder trust, and responsive regulation.

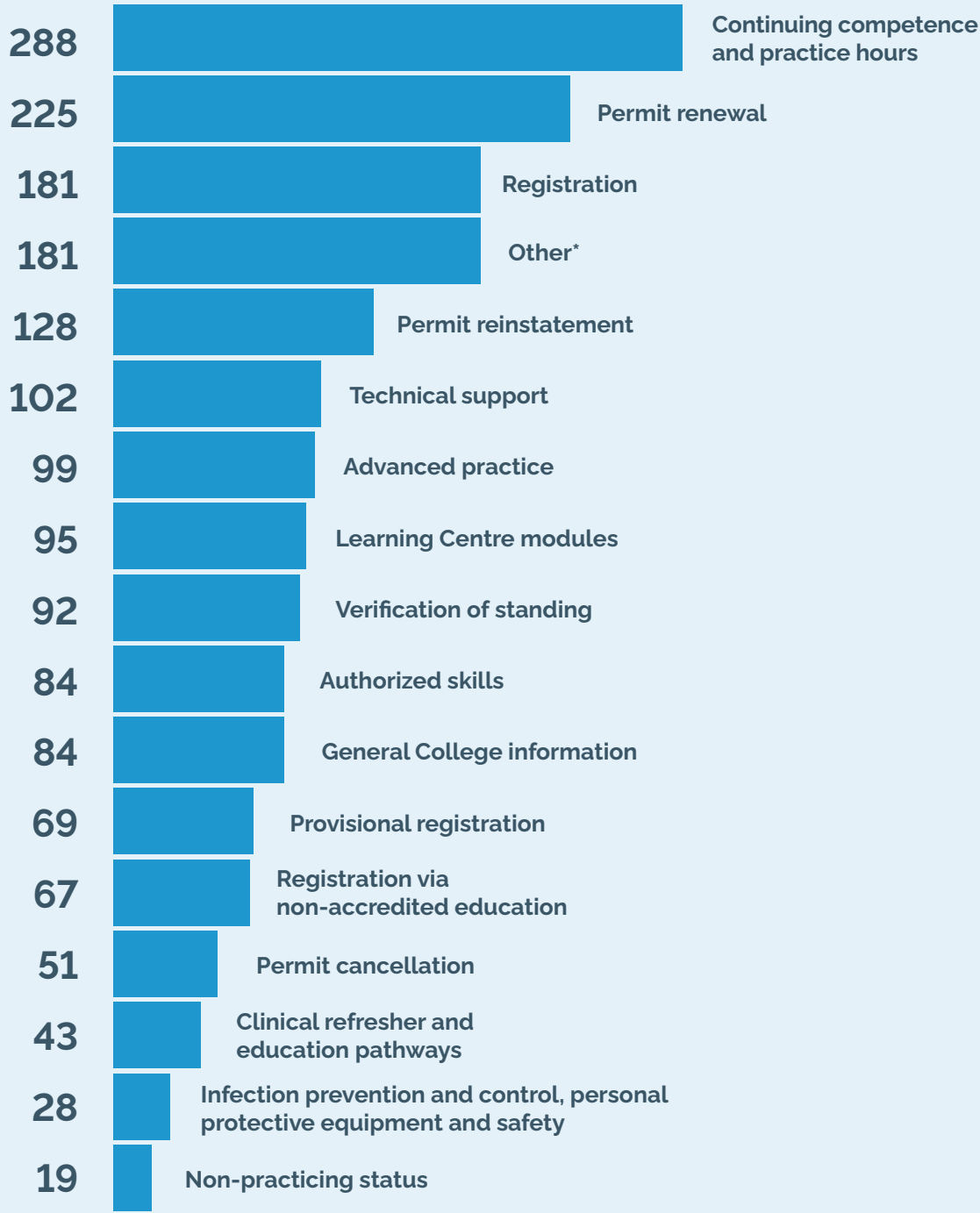


Practice Trends

The regulatory compliance team continued to respond to inquiries about registration, supervision, continuing competence, practice hours, and advanced practice. From June 1, 2025, to May 31, 2026, the team received 1,836 calls. The most common topics were registration, CCP and practice hours, technical support, advanced practice, Professional Practice Learning Centre (PPLC) modules, and authorized skills.

Tracking inquiry trends helps us identify where the public, employers, and dental assistants may need clearer guidance, additional education, or improved tools. These insights support continuous improvement by informing future communications, learning resources, and practice guidance so registrants can more easily meet regulatory expectations and provide safe, competent care.

Practice Questions



*Other includes personal information and status changes; complaints / professional concerns; employment, jobs and hiring; non-dental services; billing.



Program Approval

Through Program Approval, the College helps manage public protection risks before graduates begin practice.

Program Approval Review

In 2025–26, the College reviewed how dental assisting education programs are approved in Alberta. Program Approval is one way the College supports public protection by assessing whether programs are preparing graduates to enter practice safely and competently.

The review looked at the full pathway from education and practicum to assessment, registration, and early practice. It confirmed that Program Approval is more than an administrative process. It is a regulatory decision about whether an education program provides enough evidence that its graduates are ready for safe beginner practice in Alberta.

Key Insights from The Review

The review reinforced that readiness for practice is shaped by the full education-to-practice pathway. Education programs, practicum experiences, assessment, registration requirements, and workplace integration all influence how prepared graduates are to enter practice. The review also found that readiness extends beyond technical competence and includes professional judgment, communication, documentation, infection prevention and control, and the ability to work effectively within a dental team.

Readiness information exists across many parts of the system, but it is not always connected in a way that provides a complete picture of readiness before graduates enter practice.

Strengthening Public Protection

The review highlighted the importance of identifying readiness risks as early as possible in the education-to-practice pathway. When concerns are not visible until after registration, employers, registrants, and the College must rely more heavily on onboarding, supervision, remediation, and other downstream controls to manage risks.

The findings reinforced the importance of Program Approval as a regulator-owned process that helps the College gather and interpret readiness evidence before registration decisions

are made. The review organized its findings around four regulatory assurance levers:

- Program Approval as an upstream risk control
- structured practice exposure and competence development
- entry-to-practice validation and accountability
- practice readiness competencies and system integration

Together, these concepts support transparent, evidence-informed, and defensible regulatory decision-making in the public interest.

Next Steps

A key result of the review was a plain-language governance framework focused on visibility, accountability, and defensibility.

Visibility

means the College can see the evidence it needs to understand whether programs are preparing graduates for safe beginner practice.

Accountability

means roles are clear, including who provides evidence, who interprets it, and who is responsible for decisions.

Defensibility

means decisions are supported by relevant evidence and can be reasonably explained in the public interest.

These principles will help guide consistent decisions and support clear communication with government, education providers, registrants, and the public.

Looking Ahead

This work is part of broader regulatory modernization. Next steps include:

- building clearer decision processes
- defining readiness expectations
- strengthening evidence requirements
- improving alignment across the education-to-practice pathway
- developing a new Program Approval framework that better supports consistent regulatory decisions and provides stronger assurance that approved programs are preparing graduates for safe, competent practice in Alberta

Approved Programs

At the end of the reporting period, Alberta had 10 approved dental assisting programs. No program approvals were removed during the reporting period. The Program Approval Committee continues to monitor approved programs and provide pathways for applications to be accepted. The interim Program Approval Policies are available on the College website.

In 2026 there were 10 approved dental assisting programs in Alberta and 880 available student seats.



Professional Conduct & Patient Relations

Professional conduct processes help maintain public confidence and accountability in the profession.

Complaints Overview

A total of three complaints were received during the reporting period. Of these:

- one complaint from the public, relating to infection prevention and control (IPC) and communication, was dismissed due to insufficient evidence
- one complaint from an employer, relating to allegations of bullying and harassment of staff, remains under investigation and will carry over into the next reporting cycle
- one complaint initiated by the Complaints Director, relating to the inappropriate use of protected title to promote an independent

business, was resolved through an informal resolution and is now closed as compliant

In addition, one file from a member of the public relating to unauthorized practice, which was opened in a previous reporting period (2024), remains ongoing.

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.

Complaints Closed

Three complaints were closed during the reporting period.

- One complaint, reported by an employer and relating to substance use concerns, was informally resolved. It is now closed as compliant.
- One complaint, reported by an employer and relating to alleged fraud, was dismissed due to insufficient evidence.
- One complaint relating to the use of protected title, initiated by the Complaints Director, was resolved through informal resolution. It is now closed as compliant.

No complaints were referred to a hearing during the reporting period.

Internal Referrals

Six registrants were referred to professional conduct following identification of incomplete or inaccurate records. All matters were resolved informally and in a timely manner.

Hearings

No hearings were in progress or held during the reporting period.

Patient Relations Program

We maintain a comprehensive education module addressing the definitions of sexual abuse and sexual misconduct as they relate to patients, as well as the applicable Standards of Practice related to professional boundaries. All new registrants must complete this module within their first year of registration.

To support dental assistants’ ongoing knowledge, we introduced a patient relations refresher module as an annual requirement for practice permit renewal. This reporting period represents the first year of implementation, with all existing registrants required to complete the refresher module, while new registrants continued to complete the full course.

All modules are hosted on the College’s learning management system and are provided free of charge to registrants and dental assisting students.

Treatment and Counselling

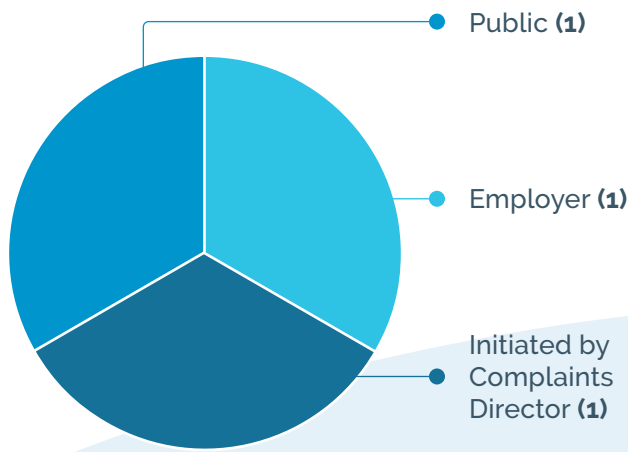
We maintain a fund to offer counselling treatment for anyone who reports to the College sexual abuse or sexual misconduct by a dental assistant. Information about the fund is available to anyone on our website.

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

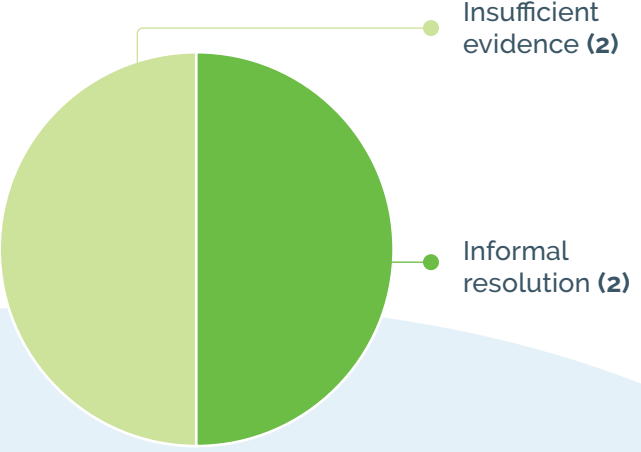
This year there were no complaints related to sexual abuse or sexual misconduct. No patients accessed our treatment and counselling fund and no funds were disbursed.



Source of Complaints



Complaint Outcomes



Financial Stewardship

Responsible financial stewardship helps ensure the College can meet current and future regulatory needs.

Financial Overview

The College remains financially stable, with reserves in place to support future needs and unexpected pressures. Its work is funded mainly through application and registration fees paid by dental assistants, making registration levels an important factor in annual revenue. These fees allow us to meet our mandate to regulate dental assisting in the public interest.

Registration fees remain the College’s primary source of revenue and have not increased since 2016, providing stability and predictability for registrants while allowing us to deliver core regulatory services. Investment income has also supported revenue in recent years.

Higher interest rates have contributed to additional investment income in recent years. As rates decline, investment income may decrease. We will continue to monitor this area through regular financial planning while managing expenses in line with regular operations.

Most College expenses are consistent with regular operations. Increased spending has mainly come from the internally restricted

Evaluation and Innovation Fund, which supports work to strengthen regulatory programs through external reviews and implementing recommended improvements.

The following financial statements for the year ended May 31, 2026, provide further detail on the College’s revenues, expenses, reserves, and overall financial position for the year. The statements were independently audited in accordance with Canadian accounting standards for not-for-profit organizations.

Financial Stewardship and Future Regulatory Needs

Overall, the College remains financially stable and well positioned to support our regulatory mandate. Stable registration fees, careful expense management, and appropriate use of reserves and internally restricted funds support core services, emerging needs, and regulatory improvements that strengthen public protection.



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, 2026, 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, 2026, 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 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.

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.

(continues)

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 26, 2026

KBH

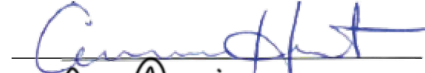
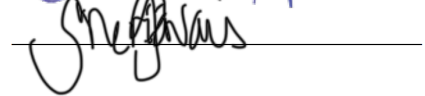
Chartered Professional Accountants

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Financial Position
May 31, 2026

	2026	2025
ASSETS		
CURRENT		
Cash	\$ 1,880,911	\$ 1,996,139
Guaranteed investment certificates <i>(Note 4)</i>	2,037,510	2,747,334
Accounts receivable	-	92
Prepaid expenses	59,052	67,419
	3,977,473	4,810,984
GUARANTEED INVESTMENT CERTIFICATES <i>(Note 4)</i>	1,422,383	599,411
CAPITAL ASSETS <i>(Note 5)</i>	7,492	16,905
SOFTWARE DEVELOPMENT <i>(Note 6)</i>	40,000	-
	\$ 5,447,348	\$ 5,427,300
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 38,887	\$ 46,315
Goods and services tax payable	-	90
Vacation payable	17,473	9,462
Deferred registration fees	820,013	783,713
	876,373	839,580
NET ASSETS		
Unrestricted	1,766,611	2,065,980
Invested in Capital Assets	47,492	16,905
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	428,872	176,835
Treatment and Counselling Fund	123,000	123,000
	4,570,975	4,587,720
	\$ 5,447,348	\$ 5,427,300

COMMITMENTS *(Note 7)*

ON BEHALF OF THE COUNCIL

 Chair
 Vice-chair Finance

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Operations
Year Ended May 31, 2026

	2026	2025
REVENUE		
Registration	\$ 1,767,463	\$ 1,699,525
Administration and other income	12,955	6,925
Investment income	123,938	159,855
	1,904,356	1,866,305
EXPENSES		
Amortization	11,573	14,261
Communications	24,549	9,521
Competence	150	318
Consulting fees	84,868	-
Events	-	28,560
Governance	43,420	56,390
Information management	176,905	176,949
Insurance	16,203	14,311
Membership	13,402	10,055
Office	174,685	176,038
Professional conduct	74,869	120,987
Professional fees	11,766	20,083
Program approval	2,426	1,750
Publications	-	500
Registration	78,905	73,930
Travel	56,354	77,284
Wages and benefits	1,003,063	1,078,481
	1,773,138	1,859,418
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	131,218	6,887
Evaluation and Innovation Fund costs	(147,963)	(194,838)
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (16,745)	\$ (187,951)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Changes in Net Assets
Year Ended May 31, 2026

	2025 Balance	Excess (deficiency) of revenue over expenses	Transfers	2026 Balance
Unrestricted	\$ 2,065,980	\$ 142,791	\$ (442,160)	\$ 1,766,611
Invested in Capital Assets	16,905	(11,573)	42,160	47,492
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	(147,963)	400,000	428,872
Treatment and Counselling Fund	123,000	-	-	123,000
	\$ 4,587,720	\$ (16,745)	\$ -	\$ 4,570,975
	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 Fund	300,000	-	-	300,000
Evaluation and Innovation Fund	371,673	(194,838)	-	176,835
Treatment and Counselling Fund	119,500	-	3,500	123,000
	\$ 4,775,671	\$ (187,951)	\$ -	\$ 4,587,720

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Statement of Cash Flows
Year Ended May 31, 2026

	2026	2025
OPERATING ACTIVITIES		
Cash received from registration fees	\$ 1,816,717	\$ 1,737,913
Cash received from investment income	227,130	76,642
Cash paid for expenses	(757,559)	(754,251)
Cash paid to employees	(995,052)	(1,082,017)
Cash paid for internally restricted expenses	(147,963)	(194,838)
Cash flow from (used by) operating activities	143,273	(216,551)
INVESTING ACTIVITIES		
Purchase of capital assets	(2,160)	(2,195)
Purchase of software development	(40,000)	-
Cash reinvested in guaranteed investment certificates	(216,341)	(61,051)
Cash flow used by investing activities	(258,501)	(63,246)
DECREASE IN CASH FLOW	(115,228)	(279,797)
Cash - beginning of year	1,996,139	2,275,936
CASH - END OF YEAR	\$ 1,880,911	\$ 1,996,139

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2026

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.

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.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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
Computer software	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.

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.

The College has chosen to capitalize costs related to the implementation activities directly attributable to preparing the software service for its intended use. The costs are amortized on a straight-line basis over the expected period of access to the software service.

Certain expenditures on implementation activities that are not directly attributable to preparing the software intangible asset are recognized as an expense as incurred.

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.

(continues)

COLLEGE OF ALBERTA DENTAL ASSISTANTS
Notes to Financial Statements
Year Ended May 31, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2026

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, 2026.

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 \$126,896 (2025: \$232,007), bear interest between 2.35% and 5.00% and mature on dates between June 2, 2026 and October 3, 2029.

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2026 Net book value
Computer equipment	\$ 66,541	\$ 59,049	\$ 7,492
Furniture and fixtures	34,582	34,582	-
Leasehold improvements	25,728	25,728	-
	\$ 126,851	\$ 119,359	\$ 7,492

	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	-
	\$ 137,390	\$ 120,485	\$ 16,905

6. SOFTWARE DEVELOPMENT

	2026	2025
Software development	\$ 40,000	\$ -

Software service costs included in information management expense total \$79,410 (2025: \$91,374).

COLLEGE OF ALBERTA DENTAL ASSISTANTS

Notes to Financial Statements

Year Ended May 31, 2026

7. 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 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.



**College of Alberta
Dental Assistants**

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