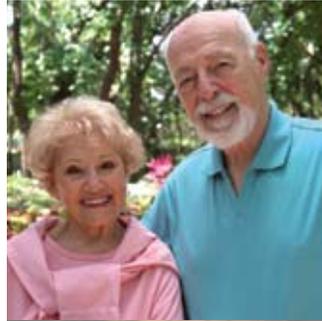




COLLEGE OF REGISTERED
DENTAL HYGIENISTS
OF ALBERTA

2 0 0 9 A N N U A L R E P O R T





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The College of Registered Dental Hygienists of Alberta (CRDHA) exists so that Albertans will receive safe, high quality dental hygiene care and the profession of dental hygiene is advanced.

president's message



BRENDA MURRAY, RDH
PRESIDENT

I am pleased to present the College of Registered Dental Hygienists of Alberta's Annual Report for the fiscal year ending October 31, 2009.

The Council of the College of Registered Dental Hygienists of Alberta is in the position of stewardship of this organization. Stewardship is defined as the careful and responsible management of something entrusted to one's care. Stewardship goes beyond responsibility for the finances of an organization. Stewardship includes what has been entrusted to this Council, and what will be handed on to those who follow. This Annual Report includes documentation of the careful and responsible attention provided by volunteers and staff of the CRDHA. Highlights of 2009 include:

- The end of the first Continuing Competence Program cycle under the *Health Professions Act*.

No registrations were cancelled because of failure to achieve the requirements of the program. The Competence Committee comprehensively reviewed the program in consultation with members and recommended minor changes for the future.

- CRDHA's leadership in the dental hygiene profession. For example, in March 2009, the first CRDHA member was authorized to prescribe the Schedule 1 drugs used in dental hygiene practice. This is a first for any dental hygiene regulatory body in Canada.

- Recognizing excellence in the dental hygiene profession. CRDHA presented academic and leadership awards to University of Alberta dental hygiene program students and to CRDHA members who were nominated by their peers.

I would like to acknowledge the efforts and contributions of individual volunteers, committee members, Council and staff, who are committed to the stewardship of this organization. I also thank the members for your honest feedback and suggestions.

It has been a pleasure to serve as CRDHA President for a second term. I appreciate the opportunities to communicate with members throughout the province, to work with the CRDHA Council and to have the support of a very dedicated staff.

Respectfully submitted,
Brenda Murray, RDH, *President*

MEMBERS OF COUNCIL

Brenda Murray, President
Gerry Cool, Vice President
Jacki Blatz, Past President
Allison Boone
Jean Fraser, Public Member
Maureen Graham
Sabrina Heglund
Debbie Hubbard, Public Member
Laura McLaughlin
Arlaine Monaghan, Public Member
Shirley Smith
Tawnya Wilde

i n t r o d u c t i o n



BACKGROUND

Dental hygienists have been providing services to Albertans since 1951. The profession has been self-regulating since 1990. The profession is currently regulated under the *Health Professions Act* and *Dental Hygienists Profession Regulation*. The *Health Professions Act* facilitates efficient and effective delivery of dental hygiene services in a wide variety of settings including interdisciplinary health centres, independent dental hygiene practices, dentist practices, community health, continuing care facilities and home care settings.

THE ROLE OF THE COLLEGE

In accordance with Section 3(1) of the *Health Professions Act*, “A college

- a) must carry out its activities and govern its regulated members in a manner that protects and serves the public interest,
- b) must provide direction to and regulate the practice of the regulated profession by its regulated members,
- c) must establish, maintain and enforce standards for registration and of continuing competence and standards of practice of the regulated profession,
- d) must establish, maintain and enforce a code of ethics,
- e) carry on the activities of the college and perform other duties and functions by the exercise of the powers conferred by this Act, and
- f) may approve programs of study and education courses for the purposes of registration requirements.”



OVERVIEW OF SERVICES PROVIDED BY THE PROFESSION

In their practice, dental hygienists do one or more of the following:

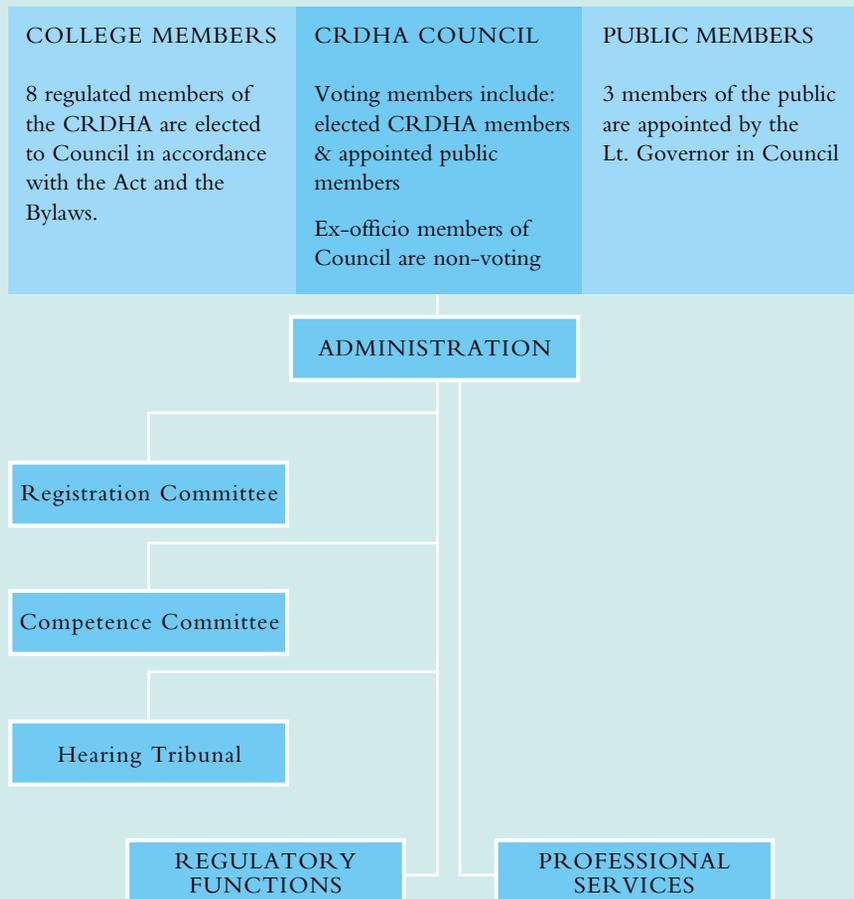
- a)* assess, diagnose and treat oral health conditions through the provision of therapeutic, educational and preventive dental hygiene procedures and strategies to promote wellness,
- b)* provide restricted activities authorized by the regulations, and
- c)* provide services as clinicians, educators, researchers, administrators, health promoters and consultants.

A regulated member of the College of Registered Dental Hygienists of Alberta may use the following titles, abbreviations and initials:

- a)* dental hygienist
- b)* registered dental hygienist
- c)* DH
- d)* RDH

o r g a n i z a t i o n a l s t r u c t u r e

The CRDHA is established through Schedule 5 of the *Health Professions Act* (the Act). Council, committees and other positions are established in accordance with the Act and the CRDHA Bylaws. The organizational structure of the College is set out below.



COUNCIL

The Council is comprised of not fewer than eight regulated members of the College, elected in accordance with the Bylaws, and three members of the public appointed by the Lt. Governor in Council. The Registrar is appointed as an ex-officio member of Council.

Council appoints the Registrar, Complaints Director, Hearings Director, and members of the Registration and Competence Committees. Council also appoints individuals to a list of members available for Hearing Tribunals and Complaint Review Committees.

REGISTRAR & COMPLAINTS DIRECTOR

The Registrar performs all duties designated to that position by the legislation as well as those duties delegated by the Council. The Registrar also serves as Complaints Director. The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the alternate complaint resolution process, or referred to a hearing.

DEPUTY REGISTRAR & HEARINGS DIRECTOR

The Deputy Registrar serves as the Hearings Director for the College. The CRDHA Hearings Director carries out key administrative and organizational duties related to professional conduct hearings and appeals.

REGISTRATION COMMITTEE

The Registration Committee consists of no fewer than three College members. The Committee members review registration issues referred to them by the Registrar.

Members: Janice Pimlott, Chair
Judy Clarke
Jennifer deBoer
Julia Salvia

COMPETENCE COMMITTEE

The Competence Committee reviews competence programs and issues referred by the Registrar or a Hearing Tribunal.

Members: Monika Kun, Chair
Val Felesky
Robin Lutz
Christine Martinello

MEMBER LIST FOR HEARING TRIBUNALS OR COMPLAINT REVIEW COMMITTEE

When a complaint is referred to a hearing, two or more members from the appointed members list are appointed to a Hearing Tribunal to hear evidence and determine findings and appropriate sanctions. Two or more members may also be appointed to a Complaint Review Committee to ratify a settlement resulting from an alternate complaint resolution process or to review the dismissal of a complaint, if a review is requested by a complainant. The Act specifies the number of public members required to sit on a Hearing Tribunal or Complaint Review Committee.

Members: Lauren Best
Rachelle Pratt
Jeanette Trenchie
Kathleen Sauze

COLLEGE ADMINISTRATIVE STAFF

College staff is responsible for employing the appropriate means to ensure enforcement of the Act and achieve the College's goals and objectives (Ends) through application of policies established by the Council.

Brenda Walker, Registrar
Stacy Mackie, Deputy Registrar & Hearings Director
Darlene Fraser, Member Services Coordinator
Kim Koble, Administrative Assistant
Trudy Korner, Registration Clerk

g o v e r n a n c e



COUNCIL'S ROLE

The Council manages and conducts the activities of the College, exercises the rights, powers and privileges and carries out the duties of the College and the Council under the Act and the Bylaws. The CRDHA Council operates under the Carver Model of Governance[®]. The CRDHA's mission statement, ends, governance and management policies provide direction to both Council and staff. The Council creates policies that:

- *Establish long and short term Ends for the College*
- *Guide the Council's own conduct and performance*
- *Delegate authority to the Registrar*
- *Set out a system for monitoring operations and achievement of Ends*

Council held five business meetings, two governance workshops, and an Annual General Meeting between November 1, 2008 and October 31, 2009 to fulfill the responsibility of managing and conducting the business of the College.



RESOURCE ALLOCATION

For the fiscal period November 1, 2008 to October 31, 2009, the Council allocated College resources in three key areas:

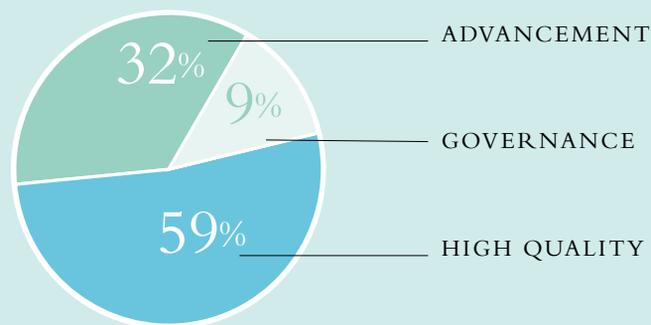
1. Governance of the organization
2. High quality, accessible dental hygiene care, and
3. Advancement of the dental hygiene profession.

Governance includes Council's operational expenses for meetings, member forums, the financial audit, insurance, professional and consulting fees related to Council activities and responsibilities.

"High quality, accessible dental hygiene care" encompasses the CRDHA's regulatory responsibilities.

"Advancement of the dental hygiene profession" includes initiatives that provide information and support to members regarding practice and employment issues and opportunities, increased recognition of the profession, and member and student awards and scholarships.

Often, initiatives related to achievement of Ends are not fully completed by the fiscal year end. This unfinished business results in the reporting of a surplus of funds in the Financial Statement. These initiatives are still scheduled for completion and the surplus funds at year end will be used to complete planned projects.



high quality, accessible dental hygiene care



BRENDA WALKER
REGISTRAR &
CHIEF ADMINISTRATIVE OFFICER

ENTRY-TO-PRACTICE EXAMINATIONS

Successful completion of the National Dental Hygiene Certification Examination is required for registration with the CRDHA. The examination is offered three times each year in sites across Canada. The University of Alberta serves as the Alberta testing site. CRDHA is a voting member on the National Dental Hygiene Examining Board (NDHCB) and has regulated members on exam development committees.

All applicants for registration with the CRDHA are required to successfully complete a CRDHA on-line jurisprudence examination that increases their knowledge of the provincial legislation and CRDHA standards of practice, practice guidelines and code of ethics.

In order to assist with determining whether an applicant's qualifications and competencies are substantially equivalent to those required for graduation from the approved Alberta program, applicants for registration may be required to complete the CRDHA clinical examination or other testing and assessment activities. In the year ending October 31, 2009, ten individuals were required to complete the clinical examination.

ALBERTA CLINICAL EXAM RESULTS

EXAM DATE	1ST ATTEMPT	2ND ATTEMPT	SUCCESSFUL	NOT SUCCESSFUL
December 15-16, 2008	2	2	0	4
July 13-14, 2009	6	0	2	4

STANDARDS OF PRACTICE AND CODE OF ETHICS

Standards of practice and code of ethics provide direction to health professionals in the practice of their profession. The Act considers contravention of a College's code of ethics or standards of practice to be unprofessional conduct.

CRDHA has the following standards documents in place: *CRDHA Code of Ethics*, *CRDHA Practice Standards*, *Guidelines for Prescribing and Administering Nitrous Oxide/Oxygen Conscious Sedation*, *Guidelines Regarding Prescription and Non-Prescription Drugs in Dental Hygiene Practice*, and *Rules Respecting Advertising*. The College has adopted *Safety Code 30 – Radiation Protection in Dentistry*.

CONTINUING COMPETENCE PROGRAM

A mandatory continuing competence program has been in place since 1997. On November 1, 2006 the program was converted to a three-year reporting cycle and all members entered a new reporting period. The first three-year reporting cycle under the HPA was completed October 31, 2009.

During 2009 the Competence Committee reviewed the Continuing Competence Program and completed member consultation on revisions to the Program Rules. In October 2009, Council adopted the revisions to the Continuing Competence Program Rules for implementation November 1, 2009.

REGULATED MEMBER STATISTICS

The Dental Hygienists Profession Regulation establishes a General member register and a Courtesy member register. General members hold a practice permit and may use the protected titles set out in the Act.

General members who have provided the CRDHA with the evidence required to verify that they have achieved competence to perform restricted activities set out in the Dental Hygienists Profession Regulation are authorized to perform those activities. Courtesy members may hold a practice permit under the Act and Regulation on a temporary basis, for up to 60 days, and may perform restricted activities if authorized by the College.

REGULATED MEMBERS AS AT OCTOBER 31, 2009					
	2005	2006	2007	2008	2009
General	1640	1784	1876	2033	2196
Courtesy	0	1	1	1	1
Total	1640	1785	1877	2034	2197

The Canadian Institute for Health Information identifies Alberta as one of the three magnet provinces for interprovincial migration of dental hygienists. Ontario and British Columbia are the other magnet provinces.

NEW REGISTRATIONS COMPLETED BETWEEN NOV 1, 2008 & OCT 31, 2009					
	2005	2006	2007	2008	2009
Graduates U of A	45	38	40	44	38
Other Canadian Graduates	63	102	134	169	183
International Graduates (USA)	19	18	11	28	12
Total	127	158	185	241	233

NON-REGULATED MEMBER STATISTICS

The CRDHA Bylaws establish four non-regulated member registers – Non-practicing, Student, Life, and Honourary. Each non-regulated membership category is briefly described below.

Non-practicing membership is for individuals who were previously on the College's regulated member register. Non-practicing members do not hold a practice permit and are not authorized to use the protected titles. Non-practicing members are generally on maternity or disability leave, continuing further education, or seeking employment in another field.

Student membership is open to students enrolled in the University of Alberta Dental Hygiene Program.

Life membership may be granted to a dental hygienist who has been a registered member in good standing in the College or its predecessor for a minimum of fifteen (15) years and meets the criteria established by Council for Life membership.

Honorary membership may be granted to any person who has made outstanding contributions to the College or the practice of dental hygiene who would not be eligible for registration as a regulated or non-regulated member.

NON-REGULATED MEMBERS AS AT OCTOBER 31, 2009					
	2005	2006	2007	2008	2009
Non-Practicing	200	178	136	145	138
Student	n/a	n/a	33	10	8
Life	3	3	3	3	3
Total	203	181	172	158	149

COMPLAINTS DIRECTOR REPORT

The College is accountable to Albertans to ensure that dental hygienists practicing in Alberta meet the College's established standards. The College manages complaint, investigation and discipline processes in accordance with the *Health Professions Act* and responds to formal complaints about the practice or conduct of regulated members from all sources - members of the public, members of other health professions, employers, and members of the College.

In the year ending October 31, 2009, three formal (written) complaints were received.

	SUMMARY OF WRITTEN COMPLAINTS	
	COMPLAINTS RECEIVED BETWEEN NOV 1, 2008 TO OCT 31, 2009	COMPLAINTS STILL IN PROGRESS AT OCT 31, 2009
Complaints Received	3	1
Complaints Dismissed	2	0
Requests for Review of Dismissal of Complaint	0	0
Tribunal Hearings	0	0

ORIGIN OF COMPLAINTS

Registered Dental Hygienist	1
Other Regulatory College	1
Employer	1

advancement of the profession



FACILITATING CONTINUING COMPETENCE

The College has committed to ensuring that members have opportunities for quality, relevant continuing education. A number of activities were undertaken this year to fulfill this commitment.

ANNUAL CONTINUING COMPETENCE (ACC) EVENT

CRDHA held a successful Annual Continuing Competence (ACC) Event in Edmonton on April 30 - May 2, 2009. The pre-event session on April 30 focused on independent dental hygiene practice. The ACC Event included a variety of scientific sessions and workshops relating to the theme "Grow Your Knowledge". These sessions provided information to support dental hygiene practice in a variety of practice settings. An Exhibitor Showcase provided attendees with product information and practice resources. CRDHA is always pleased to feature the University of Alberta Dental Hygiene Program student research posters as part of the event

LOCAL ANAESTHETIC CONTINUING EDUCATION

CRDHA works closely with the Department of Continuing Dental Education, University of Alberta, to ensure continued delivery of the Council-approved local anaesthesia course for dental hygienists. The course is available to individuals who have completed an out-of-province dental hygiene program which does not include clinical training in administration of local anaesthetic. Graduates of such programs must successfully complete the U of A local anaesthesia course before CRDHA will authorize them to perform this restricted activity.





ORTHODONTIC MODULE

CRDHA is a co-owner of the Orthodontic Module delivered annually by the Department of Continuing Dental Education, University of Alberta. Regulated members continue to access this course and must complete the course in order to be authorized to provide the restricted activity of fitting an orthodontic or periodontal appliance for the purpose of determining a preliminary fit of the appliance.

ELEMENTS OF PRESCRIBING:

A REFRESHER COURSE FOR DENTAL HYGIENISTS

The Dental Hygienists Profession Regulation (2006) enabled dental hygienists who meet the criteria established by CRDHA Council to become prescribers of the Schedule 1 drugs used in dental hygiene practice. Dental hygienists are required to successfully complete the CRDHA's comprehensive Elements of Prescribing Course before being entered on the CRDHA's Prescriber Roster. The names of 28 members have been entered onto the Roster since the course was introduced in Spring 2008.

OTHER CONTINUING COMPETENCE OPPORTUNITIES

The College hosted 9 educational sessions throughout the province this year through videoconference and in person presentations. Videoconferences were held March 9 at sixteen locations, October 7 at thirteen locations and 2 in person sessions were held in both Calgary and Edmonton. Course content was pertinent to the scientific, professional or ethical aspects of dental hygiene practice and sessions were eligible for CRDHA Continuing Competence Program Credit.

The College hosted exhibit booths at the Edmonton and District Dental Society's Northwest Dental Exposition and the Calgary and District Dental Society's (CDDS) Mini-Lecture and Exhibits. All five oral health professions come together at these events to learn from a variety of speakers and access the latest product information from industry suppliers.

recognizing excellence



GRADUATE FUNCTION

CRDHA sponsored its annual graduate recognition function for the 2009 University of Alberta (U of A) dental hygiene graduates on April 5, 2009.

AWARDS & SCHOLARSHIPS

The following CRDHA Member Awards were presented at the Annual General Meeting, May 2, 2009:

Marilyn Pawluk Mabey Award: Wendy MacKinnon

Joanne Clovis Award in Community Health:
Melanie Garrison, Wendy Ulrich

A number of awards and scholarships are sponsored by the CRDHA and administered by the University of Alberta Student Awards office. The following CRDHA awards and scholarships were conferred to students in the U of A Dental Hygiene Program:

Student Award of Merit: Carolyn Kapiczowski

CRDHA First Year Scholarship: Laura Murchison

**CRDHA Award for Leadership in
Dental Hygiene II:** Dominique Frost

**CRDHA Gold Scholarship in
Dental Hygiene:** Karley Kinsella

CRDHA Silver Scholarship: Gabriella Panaro

**CRDHA Award for Leadership in
Dental Hygiene III:** Carolyn Kapiczowski

**CRDHA Scholarship for Fourth Year BSc - Dental
Hygiene Specialization:** Jodie Gare

40th Anniversary Award: Rena-Dee Schafers



c o m m u n i c a t i n g



NEWSLETTER

Four editions of the *InTouch* newsletter were published and distributed to the members. *InTouch* continues to provide members with information about dental hygiene practice, health promotion, legislative and other educational topics.

PROMOTIONAL PUBLICATIONS

In April 2009, CRDHA partnered with the Alberta Dental Association & College to develop a supplement, *Healthy Teeth, Healthy You*, which was published in the Edmonton Journal and Calgary Herald, April 8, 2009. The supplement included oral health information and information about the dentist and dental hygienist professions. Two other promotional publications continue to be available on the CRDHA website: The *Smiles* flyer and the *All Smiles* flyer include regulatory information, features on dental hygienists in a variety of practice settings, and “Did You Know” facts about dental hygiene practice in Alberta. Printed copies are available, on request, to CRDHA members for use in their practice or in educational presentations.



EMPLOYMENT HANDBOOK FOR DENTAL HYGIENISTS

This useful handbook, updated in January 2008 by CRDHA legal counsel, is available for purchase and answers many of the questions raised by members about their employment experiences and provincial labour standards.

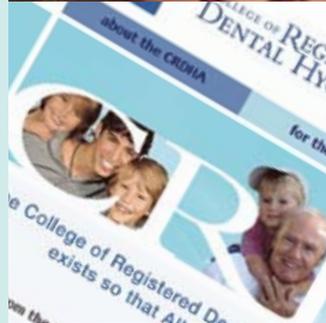
THE INFORMED ENTREPRENEUR: A Primer for the Business of Dental Hygiene

This resource for members interested in setting up an independent dental hygiene practice, is available for purchase.

WEBSITE www.crdha.ca

The site features “chapters” dedicated to the role of the CRDHA, the dental hygienist’s role, the education and qualifications of dental hygienists, CRDHA news, publications, events, employment opportunities and links to other useful websites.

During 2009, the Members Only section of the website was introduced and online renewal was made available for the Fall 2009 annual membership renewal. In addition to renewal of membership, the Members Only section allows members to register and pay for continuing education courses, download CRDHA documents and forms, access their Continuing Competence Program transcripts, and update their member profile.



AUDITOR'S REPORT

To the Members of College of Registered Dental Hygienists of Alberta:

We have audited the statement of financial position of College of Registered Dental Hygienists of Alberta as at October 31, 2009 and the statements of changes in net assets, operations and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College of Registered Dental Hygienists of Alberta as at October 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

EDMONTON, ALBERTA

JANUARY 18, 2010

Yaremchuk & Annicchiarico LLP

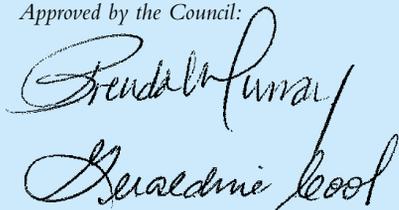
CHARTERED ACCOUNTANTS

financial statements

STATEMENT OF FINANCIAL POSITION

	<i>As at October 31, 2009</i>	
	2009	2008
ASSETS		
CURRENT ASSETS:		
Cash	\$ 747,135	\$ 889,923
Investments and Accrued Interest <i>(note 4)</i>	2,190,483	1,448,207
Prepaid expenses	15,374	15,600
Total Current Assets	2,952,992	2,353,730
PROPERTY AND EQUIPMENT <i>(note 3)</i>	109,608	135,462
Total	\$ 3,062,600	\$ 2,489,192
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts Payable and Accrued Liabilities	\$ 72,671	\$ 71,871
Prepaid Membership Fees	657,268	215,968
Deferred grant revenue	7,145	7,145
Total Current Liabilities	737,084	294,984
DEFERRED LEASE INDUCEMENT	13,328	26,658
NET ASSETS:		
Invested in Property and Equipment	109,608	135,462
Internally Restricted <i>(note 4)</i>	800,363	809,447
Unrestricted	1,402,217	1,222,641
Total Net Assets	2,312,188	2,167,550
Total	\$ 3,062,600	\$ 2,489,192

Approved by the Council:



The image shows two handwritten signatures in black ink. The first signature is 'Suzanne Murray' and the second is 'Suzanne Murray'.

STATEMENT OF CHANGES IN NET ASSETS

	<i>for the year ended October 31, 2009</i>				
	Invested in Property & Equipment	Internally Restricted (note 4)	Unrestricted	2009 Total	2008 Total
Balance at beginning of year	\$ 135,462	\$ 809,447	\$ 1,222,641	\$ 2,167,550	\$ 2,078,800
Excess of revenue (expenses) for the year	(51,958)	7,316	189,280	144,638	88,750
TRANSFERS:					
Rental cost fund	—	(16,400)	16,400	—	—
Purchase of equipment	26,104	—	(26,104)	—	—
Balance at end of year	<u>\$ 109,608</u>	<u>\$ 800,363</u>	<u>\$ 1,402,217</u>	<u>\$ 2,312,188</u>	<u>\$ 2,167,550</u>

STATEMENT OF OPERATIONS

	<i>for the year ended October 31, 2009</i>	
	2009	2008
REVENUE		
Membership fees	\$ 1,108,167	\$ 1,036,525
Continuing education – annual	113,520	83,410
– other programs	49,625	57,995
Examination fees	11,300	12,600
Grant - Alberta Provider Directory	–	5,655
Interest	47,815	85,660
Newsletter, website and other	9,439	9,415
Total revenue	1,339,866	1,291,260
EXPENSES		
GOVERNANCE <i>(schedule 1)</i>	104,755	85,932
HIGH QUALITY <i>(schedule 2)</i>	701,561	771,439
ADVANCEMENT <i>(schedule 3)</i>	388,912	345,139
Total expenses	1,195,228	1,202,510
EXCESS OF REVENUE FOR THE YEAR	\$ 144,638	\$ 88,750

STATEMENT OF CASH FLOWS

	<i>for the year ended October 31, 2009</i>	
	2009	2008
OPERATING ACTIVITIES		
Cash receipts		
Membership fees	\$ 1,549,467	\$ 1,012,488
Continuing education – annual	113,520	83,410
– other programs	49,625	57,995
Examination fees	11,300	12,600
Grant - Alberta Provider Directory	–	12,800
Interest	47,815	85,660
Newsletter, website and other	9,439	9,415
	1,781,166	1,274,368
Cash disbursements	1,155,574	1,137,192
Net cash from operating activities	625,592	137,176
INVESTING ACTIVITIES		
Purchase of equipment	(26,104)	(43,306)
(Increase) decrease in investments - net	(742,276)	423,381
Net cash (used in) investing activities	(768,380)	380,075
DECREASE (INCREASE) IN CASH DURING THE YEAR	(142,788)	517,251
CASH AT THE BEGINNING OF THE YEAR	889,923	372,672
CASH AT THE END OF THE YEAR	\$ 747,135	\$ 889,923

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. PURPOSE OF COLLEGE:

The College regulates the practice of dental hygiene in a manner that protects and serves the public interest. In fulfilling this role, the College establishes, maintains and enforces standards for registration and continuing competence, standards of practice and a code of ethics for the profession, and investigates and acts on complaints.

NOTE 2. ACCOUNTING POLICIES:

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are as follows:

REVENUE RECOGNITION:

Membership revenue is recognized in the year to which the membership fees relate. Revenue from special activities is recognized when the function to which the revenue relates to has been presented or completed. Grant revenue is accounted for by the deferral method. Under this method, revenue is accounted for in the period in which the related expenditures are incurred. Unexpended funds are recorded as deferred revenue and will be recognized as revenue when the related expenditures are made.

CAPITAL MANAGEMENT:

The College defines capital as the amount of unrestricted net assets. The College is not subject to externally imposed requirements on capital.

The College's objectives when managing capital are to hold sufficient unrestricted net assets to enable it to continue offering its programs and services in the event of unexpected losses and avoid major fluctuation in fees from year to year. The College's investment policy is set by Council and seeks to minimize exposure to capital market risk while earning a prudent return. Investments are restricted to guaranteed deposits.

DONATED SERVICES:

The work of the College is dependent on the voluntary service of many individuals. Since these services are not normally purchased by the College and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

INVESTMENTS:

Investments consist of government bonds, treasury bills and term deposits. Investments are classified as held-to-maturity financial instruments and are valued at amortized cost plus accrued interest and are adjusted to recognize impairment, other than a temporary impairment, in the underlying value. Investments earn interest at annual rates varying from 1% to 4.9%.

PROPERTY AND EQUIPMENT:

Property and equipment are stated at cost. Amortization is provided at the following annual rates:

Computer equipment 30% declining balance
 Office equipment and furniture 20% declining balance
 Leasehold improvements..... straight line over term of lease

Equipment donated to the College is recorded at its estimated fair market value at the time of donation (none in 2009 or 2008).

DEFERRED LEASE INDUCEMENT:

The deferred lease inducement represents the value of cash reimbursements for leasehold improvements provided by the lessor and is amortized over the term of the lease on a straight-line basis. The amortization of the deferred lease inducement is recorded as an adjustment to rent expense.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents consist of balances with banks and short-term investments with maturities not exceeding 90 days.

USE OF ESTIMATES:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3. PROPERTY AND EQUIPMENT:

The major categories of property and equipment and related accumulated amortization are as follows:

	Cost	Accumulated Amortization	Net Book Value	
			2009	2008
Computer equipment	\$ 202,410	\$ 137,466	\$ 64,944	\$ 66,673
Office equipment and furniture	117,506	91,659	25,847	31,153
Leasehold improvements	131,731	112,914	18,817	37,636
	<u>\$ 451,731</u>	<u>\$ 342,039</u>	<u>\$ 109,608</u>	<u>\$ 135,462</u>

NOTE 4. NET ASSETS - INTERNALLY RESTRICTED:

By resolution of Council, net assets included in short-term investments have been internally restricted as follows:

	2009	2008
a) Investigations and discipline fund: The fund was established to finance contingencies related to the costs of investigations and discipline	\$ 566,026	\$ 551,066
b) Rental cost fund: The fund was established to cover the increased leasing costs of new office premises to 2010	16,400	32,800
c) <i>Health Professions Act</i> implementation fund: The fund was established to finance the costs of implementing the <i>Health Professions Act</i>	217,937	225,581
Total	\$ 800,363	\$ 809,447

In 2009, the investigations and discipline fund had a net decrease of \$14,960. This net increase resulted from interest revenue earned of \$20,000 less costs of investigation and discipline of \$5,040.

The rental cost fund was authorized by Council in 2003 and 1/7 of the fund (based on the lease term of seven years) will be utilized annually to offset the current year's rent.

The *Health Professions Act* implementation fund decreased as a result of \$7,644 of costs incurred during 2009.

NOTE 5. COMMITMENTS:

- a) The College is committed to the rental of business premises under a lease agreement which expires November, 2010. The minimum rent payable is \$3,075 per month to November, 2010 plus the College's proportionate share of common area costs.
- b) The College is committed to the rental of office equipment under a lease agreement which expires September, 2010. The minimum lease payments will be \$2,745 quarterly.
- c) The College approved provision of financial support to the Commission on Dental Accreditation of Canada commencing November, 1998. During 2009, \$8,412 (2008 - \$8,811) was paid to the Commission. The commitment will be \$11.45 per member in 2010 (2009 - \$4.14 per member).

NOTE 6. FINANCIAL INSTRUMENTS:

The College's financial instruments consist of cash, investments and accrued interest, and accounts payable and accrued liabilities. It is management's opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The carrying values of the financial instruments approximate their fair values.

NOTE 7. INCOME TAX STATUS:

The College is a non-profit organization within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

NOTE 8. COMPARATIVE FIGURES:

Certain of the prior year's figures, provided for the purpose of comparison, have been reclassified in accordance with the current year's presentation.

SCHEDULE 1. GOVERNANCE EXPENSES:

	<i>for the year ended October 31, 2009</i>	
	2009	2008
Insurance	\$ 14,160	\$ 7,010
Meeting expenses	48,651	44,869
Professional fees - audit, consulting	41,944	34,053
Total	<u>\$ 104,755</u>	<u>\$ 85,932</u>

SCHEDULE 2. HIGH QUALITY EXPENSES:

	<i>for the year ended October 31, 2009</i>	
	2009	2008
Advertising and promotion	\$ 32,620	\$ 22,419
Amortization	25,979	27,013
Commission on Dental Accreditation	8,412	8,811
Continuing Education - annual	71,326	48,150
- other programs	55,448	44,772
Examinations	17,622	14,263
Costs of investigations and discipline	5,040	38,514
<i>Health Professions Act</i> - implementation (note 4)	7,644	33,337
- pharmacy course development	-	50,089
Insurance	1,421	1,198
Liaisons and committees	1,086	3,029
Meetings - travel and accommodation	19,054	8,341
Member consultation and functions	1,828	2,466
Newsletter and website	15,915	14,400
Printing, postage and office	65,122	65,992
Professional fees -		
legal, consulting, accounting and computer	45,259	76,742
Rent	34,467	28,708
Salaries and benefits	287,171	276,160
Telephone	6,147	7,035
Total	<u>\$ 701,561</u>	<u>\$ 771,439</u>

SCHEDULE 3. ADVANCEMENT EXPENSES:

	<i>for the year ended October 31, 2009</i>	
	2009	2008
Amortization	\$ 25,979	\$ 27,013
Awards - members	9,436	3,072
- students	6,677	4,482
Continuing education - annual	71,325	48,149
Dental hygiene promotion	32,313	21,849
Donations	3,000	4,000
Insurance	1,421	1,198
Meetings - travel and accommodation	4,244	2,521
Newsletter and website	31,506	27,719
Printing, postage and office	37,533	40,534
Professional fees -		
legal, consulting, accounting and computer	10,837	14,938
Rent	34,467	28,708
Salaries and benefits	115,260	115,238
Telephone	4,914	5,718
Total	<u>\$ 388,912</u>	<u>\$ 345,139</u>



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