



COLLEGE OF REGISTERED  
DENTAL HYGIENISTS  
OF ALBERTA



2011  
ANNUAL REPORT



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*The College of Registered Dental Hygienists of Alberta (CRDHA) exists so that Albertans receive safe, high quality dental hygiene care from a continually advancing dental hygiene profession.*

# president's message



GERRY COOL, RDH  
PRESIDENT

The College of Registered Dental Hygienists of Alberta (CRDHA) is entrusted with regulation of the dental hygienists profession in Alberta. In fulfilling our mandate, we regulate over 2500 members who provide valued oral health care services in a variety of practice settings across the province. The CRDHA regards the safety of the public as paramount. Concern for client health, safety and care is reflected in everything we do.

#### Key highlights from 2011

- The Health Information Act (HIA) came in force for CRDHA members on March 1, 2011. The College worked closely with the Office of the Information and Privacy Commissioner of Alberta to ensure members were aware of their responsibilities under the HIA.
- The CRDHA initiated an infection prevention and control inspection process this year and will be inspecting all independent dental hygiene practices on a scheduled basis.
- The CRDHA contributed to an improved national standard in dental hygiene education as part of a consortium of interested parties including the Canadian Dental Hygienists Association, the Federation of Dental Hygiene Regulatory Authorities, the National Dental Hygiene Certification Board (NDHCB) and the Commission on Dental Accreditation of Canada. Educational programs are working to ensure their curricula address the new Entry-to-Practice Competencies for Canadian Dental Hygienists. The NDHCB

examination blueprint has been revised to ensure testing of knowledge, skills and judgment related to the competencies.

- CRDHA members are aware of gaps in oral health services for various segments of the population. Round-table discussions at the Annual General Meeting, resulted in a variety of ideas about how members could individually and collectively address specific oral health needs of Albertans.
- CRDHA joined a number of other donors to support redevelopment of the oral health centre at the Glenrose Rehabilitation Hospital. The redevelopment project will facilitate increased access to specialized dental services for older adults and individuals with disabilities, will increase the number of dental hygiene student experiences with physically and medically compromised individuals, and will establish research competency focused on evaluating the clinical delivery of care to vulnerable populations.

#### Acknowledgements and thanks

I would like to acknowledge the efforts and contributions of individual volunteers, committee members, Council and staff who are committed to this organization. Without their commitment the CRDHA would not be able to meet our responsibilities as a self-regulating profession. I also thank members for their honest feedback and suggestions. It has been a pleasure to serve my second term as CRDHA President. Thank you for your confidence and support.

Respectfully submitted,  
Gerry Cool, RDH, *President*

## public members' message



Public Members are appointed by the Government of Alberta to serve as active participants and observers on the CRDHA Council. As a guiding principle, CRDHA Public Members provide accountability to ensure CRDHA operates in the interest of the public. As public members, we confirm that we are encouraged to provide our viewpoints, our perspectives and to fully participate in discussions and decisions of Council.

Your team of Public Members are pleased to confirm that the CRDHA Council and staff consistently demonstrate a strong commitment to ensuring that “Albertans receive safe, high quality dental hygiene care and the profession of dental hygiene is advanced.” We also confirm that the day-to-day operations of the College are managed in a prudent and fiscally responsible manner.

Your CRDHA Council takes its responsibilities seriously; CRDHA Council continues to focus on gathering information from registered dental hygienists, affiliated agencies and community partners dealing with issues that impact the provision of services. This is an integral part of solid governance and, in our opinion, helps to set and reaffirm CRDHA’s focus and direction.

It continues to be a privilege to work with the dedicated and hard-working staff and Council of CRDHA.

Arlaine Monaghan, Bill Katz, and Michael Lummerding



Arlaine Monaghan



Bill Katz



Michael Lummerding

# introduction

## 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*. The 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

The *Health Professions Act* and Dental Hygienists Profession Regulation give us the authority to:

- determine who is qualified to practice dental hygiene in Alberta
- set and administer standards of practice
- resolve complaints about dental hygienists and administer discipline when necessary

As the regulatory authority, the College requires Alberta dental hygienists to:

- meet or exceed the standards for registration and renewal of practice permits
- meet the requirements of the College's continuing competence program
- meet the College's Standards of Practice
- abide by the College's Code of Ethics

By meeting these professional expectations, Alberta's dental hygienists are well prepared to provide safe, effective oral health care services to their clients.

## OVERVIEW OF SERVICES PROVIDED BY THE PROFESSION

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

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

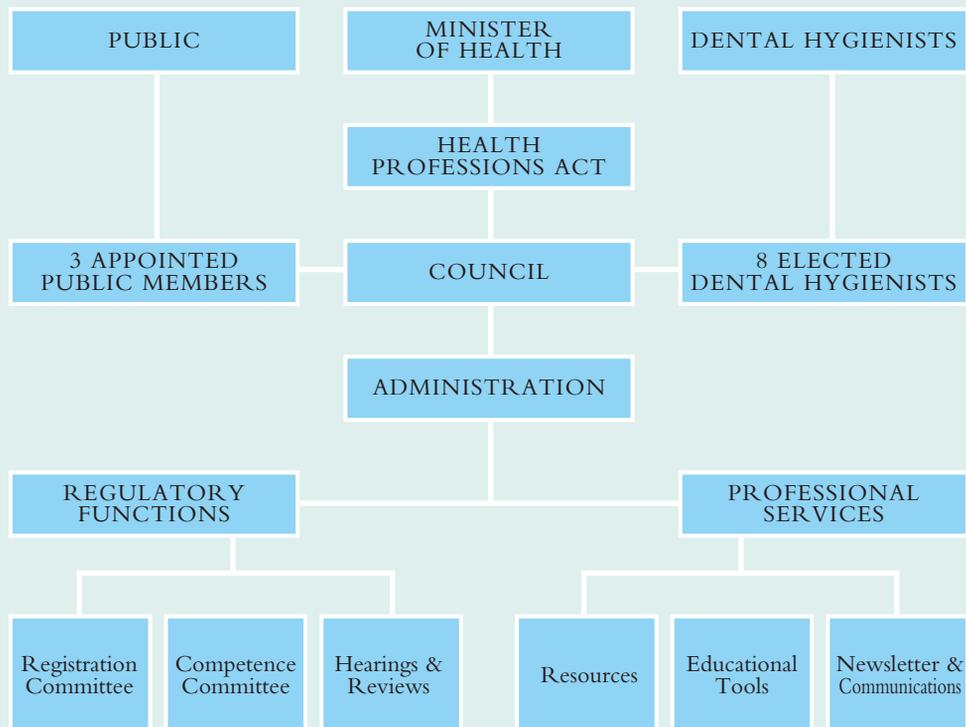
A regulated member of the College of Registered Dental Hygienists of Alberta may use the following titles, abbreviations and initials:

- dental hygienist
- registered dental hygienist
- DH
- 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. In 2011, CRDHA welcomed two new public members: Bill Katz and Michael Lummerding.

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 and those other 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.

## 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: Sharon Compton, Chair  
Judy Clarke  
Julia Salvia  
Sophy Bakker

## COMPETENCE COMMITTEE

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

Members: Robin Lutz, Chair  
Shannon Eaton-Lefroy  
Christine Martinello  
Leanne Rodine  
Lyndsey Maphosa

## MEMBER LIST FOR HEARING TRIBUNALS OR COMPLAINT REVIEW COMMITTEE

When a complaint is referred to a hearing, two or more members from the appointed membership 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 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  
Christine Martinello  
Rachelle Pratt  
Kathleen Sauze  
Jeanette Trenchie

## 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 & Complaints Director  
Stacy Mackie, Deputy Registrar & Hearings Director  
Darlene Fraser, Member Services Coordinator  
Kim Koble, Administrative Assistant  
Trudy Korner, Administrative Assistant

## 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 four business meetings, two governance workshops, and an Annual General Meeting between November 1, 2010 and October 31, 2011 to fulfill the responsibility of managing and conducting the business of the College.

### MEMBERS OF COUNCIL

Gerry Cool, President  
Shirley Smith, Vice President  
Brenda Murray, Past President  
Allison Boone  
Aimee Bradley  
Joanna Czarnobaj  
Maureen Graham  
Bill Katz, Public Member  
Michael Lummerding, Public Member  
Arlaine Monaghan, Public Member  
Kathleen Sauze  
Jacki Blatz, CDHA Director



## RESOURCE ALLOCATION

Although financial support for specific projects may be provided by grants from government (e.g., Alberta Provider Directory Source Uptake Project), funding for College programs and services primarily comes from member fees. For the fiscal period November 1, 2010 to October 31, 2011, the Council allocated College resources in several key areas:

1. Governance of the organization: includes Council's operational expenses for meetings, member functions, the financial audit, insurances, and professional and consulting fees related to the Council's activities and responsibilities.
2. High quality dental hygiene care: includes all expenses incurred in fulfilling the CRDHA's regulatory responsibilities.
3. Access and advancement: includes expenses for initiatives that provide information and support to members regarding practice and employment issues and opportunities, increased recognition of the profession, member and student awards and scholarships, and oral health information for the public.

Often, projects and initiatives in the budget are not fully completed by the fiscal year end. This unfinished business results in the reporting of an excess of revenue over expenses in the Financial Statement. The projects and initiatives are still scheduled for completion and the excess funds at year end are used to complete these planned projects.

## regulating the profession



**BRENDA WALKER**

REGISTRAR &  
CHIEF ADMINISTRATIVE OFFICER

### ENTRY-TO-PRACTICE EXAMINATIONS

#### **National Examination**

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. CRDHA is a voting member on the National Dental Hygiene Examining Board (NDHCB) and Alberta regulated members sit on NDHCB exam development committees.

#### **Jurisprudence Examination**

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.

#### **Alberta Clinical Examination**

In order to assist with determining whether the qualifications and competencies of an applicant for registration 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, 2011, fifteen individuals were required to complete the clinical examination.

#### ALBERTA CLINICAL EXAM RESULTS

EXAM DATE	1ST ATTEMPT	2ND ATTEMPT	SUCCESSFUL	NOT SUCCESSFUL
December 13-14, 2010	2	1	1	2
April 26, 2011	3	1	1	3
July 18-19, 2011	8	0	4	4
October 28, 2011	2	0	2	0

### 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* and the *Alberta Dental Association and College's Infection Prevention and Control Standards and Risk Management for Dentistry*.

## CONTINUING COMPETENCE PROGRAM

A mandatory continuing competence program has been in place since 1997. Each regulated member must meet the program requirements in a three-year reporting period. A registrant's reporting period begins on the November 1 immediately following the initial date of registration with the College.

## 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.

In August 2011 the Canadian Institute for Health Information (CIHI) reported a 48% increase in the number of dental hygienists registered in Canada between 2002 and 2009. The Alberta increase was 57% in the same period. The data below demonstrates a 35% increase in the number of College registrants between 2007 and 2011.

REGULATED MEMBERS AS AT OCTOBER 31, 2011					
	2007	2008	2009	2010	2011
General	1876	2033	2196	2351	<b>2537</b>
Courtesy	1	1	1	2	<b>2</b>
<b>Total</b>	<b>1877</b>	<b>2034</b>	<b>2197</b>	<b>2353</b>	<b>2539</b>

NEW REGISTRATIONS COMPLETED BETWEEN NOV 1, 2010 & OCT 31, 2011					
	2007	2008	2009	2010	2011
Graduates U of A	40	44	38	42	<b>45</b>
Other Canadian Graduates	134	169	183	218	<b>153</b>
International Graduates (USA)	11	28	12	23	<b>11</b>
<b>Total</b>	<b>185</b>	<b>241</b>	<b>233</b>	<b>283</b>	<b>209</b>

CONDITIONAL REGISTRATIONS					
	2007	2008	2009	2010	2011
Issued	0	0	2	14	<b>9</b>
Conditions Met	0	0	0	13	<b>7</b>
Conditional Registrations Revoked	0	0	0	1	<b>2</b>

## RESTRICTED ACTIVITY AUTHORIZATION

General members who have provided the Registrar 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 also perform restricted activities if authorized by the College. The distribution of restricted activity authorizations requiring advanced training is:

RESTRICTED ACTIVITY	2010	2011
Administering local anaesthesia by injection	1423	<b>1535</b>
Performing restorative procedures of a permanent nature in collaboration with a dentist	20	<b>29</b>
Prescribing a limited subset of Schedule 1 drugs	55	<b>73</b>
Administering nitrous oxide/oxygen conscious sedation	181	<b>204</b>
Performing orthodontic procedures in collaboration with a dentist	10	<b>27</b>

The CRDHA provides the Alberta College of Pharmacists with a list of regulated members who are authorized to prescribe Schedule 1 drugs.

## REVIEWS BY COUNCIL

There were no requests for reviews by Council this year.

## 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, 2011					
	2007	2008	2009	2010	2011
Non-Practicing	136	145	138	154	<b>191</b>
Student	33	10	8	1	<b>2</b>
Life	3	3	3	3	<b>3</b>
Total	172	158	149	158	<b>196</b>

## COMPLAINTS DIRECTOR REPORT

The College manages complaint, investigation and discipline processes in accordance with the *Health Professions Act* and responds to written 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.

WRITTEN COMPLAINTS NOV 1, 2010 TO OCT 31, 2011			
NO.	NATURE OF COMPLAINT	ORIGIN OF COMPLAINT	DISPOSITION
1	Practicing after cancellation of registration	Member of Public	Referred to Hearing
1	Advertising Violations	Dentist	Under Investigation
1	Advertising Violations	Member of Public	Under Investigation

## HEARINGS DIRECTOR REPORT

A Hearing Tribunal was held April 12, 2011. The investigated person was found guilty of representing herself as a dental hygienist, using the protected titles and performing dental hygiene services in Alberta without registration or a practice permit. The Hearing Tribunal issued a reprimand, ordered payment of the registration and practice permit fees for the 2010-11 membership year, ordered payment of a \$500 fine, and ordered payment of \$2500 in costs.

# access and advancement



## 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

The College held a successful Annual Continuing Competence (ACC) Event in Edmonton on April 28-30, 2011. The pre-event session on April 28 focused on independent dental hygiene practice. The ACC Event included a variety of scientific sessions and workshops relating to the theme “Bit by Bit”. These sessions provided information to support dental hygiene practice in a variety of practice settings. A Trends and Technology Tradeshow 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 the College will authorize them to perform this restricted activity.





### ORTHODONTIC MODULE

The College is a co-owner of the Orthodontic Module delivered annually by the Department of Continuing Dental Education, University of Alberta. Regulated members must complete the course in order to be authorized to provide certain orthodontic procedures including 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.

### OTHER CONTINUING COMPETENCE OPPORTUNITIES

The CRDHA hosted an in-person educational session on January 22, 2011. The College also hosted 2 videoconference educational sessions attracting over 500 participants. The videoconferences were held February 22, 2011 at 18 sites and on October 11, 2011 at 15 sites. Course content was pertinent to scientific or ethical aspects of dental hygiene practice and sessions were eligible for CRDHA Continuing Competence Program Credit.

The College hosted an exhibit booth at the Edmonton and District Dental Society's Northwest Dental Exposition. All five oral health professions come together at this event to learn from a variety of speakers and access the latest product information from industry suppliers.



## 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

Two 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 informative handbook 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 was developed for members interested in setting up an independent dental hygiene practice.

## WEBSITE [www.crdha.ca](http://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.



# recognizing excellence



## GRADUATE FUNCTION

The College sponsored its annual graduate recognition function for the 2011 University of Alberta (U of A) dental hygiene graduates on April 10, 2011.

## AWARDS & SCHOLARSHIPS

Criteria was finalized with the U of A Student Awards office for a establishment of a new Dr. Charl Els/CRDHA Prize in Addiction Awareness and Brief Interventions.

The following College sponsored awards and scholarships were conferred this year:

**Service Recognition Certificate:** Dawn Mueller

**Student Award of Merit:** Andria Wester

**CRDHA First Year Scholarship:** Brandi Walsh

**CRDHA Award for Leadership in Dental Hygiene II:** Carla Gerbrandt

**CRDHA Gold Scholarship in Dental Hygiene:** Kimberley Showler

**CRDHA Silver Scholarship:** Courtney Rene Hihn

**CRDHA Award for Leadership  
in Dental Hygiene III:** Ashley Brianne Holloway

**CRDHA Scholarship for Fourth Year BSc -  
Dental Hygiene Specialization:** Melynie Bishop

**40th Anniversary Award:** Marguerite Camille Tiangco

**CRDHA Gold Medal:** Melanie Ann Korchinsky

**CRDHA Jan Pimlott Award:** Natalie Catherine Choma

# financial statements



STATEMENT OF CASH FLOWS	
Net income	10,257.2
Depreciation	(939.5)
Deferred income taxes	(12,675.9)
Operating (gain) loss	0.0
Changes in working capital	682.7
<b>Net cash from operating activities (NCOA)</b>	<b>\$2,459.4</b>
Sale of property, plant, equipment	148.4
Sale of investments	0.0
Purchase of property, plant, and equipment	10,257.2
Purchase of investments	(939.5)
Financing cash flow items	(12,675.9)
<b>Investing activities (NCIA)</b>	<b>(\$3,359.3)</b>

## A U D I T O R ' S R E P O R T

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

We have audited the accompanying financial statements of College of Registered Dental Hygienists of Alberta which consist of the statement of financial position at October 31, 2011 and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Registered Dental Hygienists of Alberta as at October 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Yaremchuk & Amicciario LLP*

CHARTERED ACCOUNTANTS

EDMONTON, ALBERTA

JANUARY 31, 2012

STATEMENT OF FINANCIAL POSITION

	<i>As at October 31, 2011</i>	
	2011	2010
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 1,020,739	\$ 787,622
Investments and Accrued Interest <i>(note 4)</i>	2,625,332	2,578,017
Prepaid Expenses	19,915	14,597
Total Current Assets	3,665,986	3,380,236
EQUIPMENT <i>(note 3)</i>	106,327	81,739
Total	3,772,313	3,461,975
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts Payable and Accrued Liabilities	\$ 58,499	\$ 96,990
Prepaid Membership Fees	926,009	735,597
Deferred Revenue	14,640	15,290
Total Current Liabilities	999,148	847,877
 <b>NET ASSETS:</b>		
Invested in Equipment	106,327	81,739
Internally Restricted <i>(note 4)</i>	773,059	782,667
Unrestricted	1,893,779	1,749,692
Total Net Assets	2,773,165	2,614,098
Total	3,772,313	\$ 3,461,975

Approved by the Council:

*Gery Good*  
*Smith*

## STATEMENT OF CHANGES IN NET ASSETS

	<i>for the year ended October 31, 2011</i>				
	Invested in Equipment	Internally Restricted (note 4)	Unrestricted	2011 Total	2010 Total
Balance at beginning of year	\$ 81,739	\$ 782,667	\$ 1,749,692	\$ 2,614,098	\$ 2,312,188
Excess of revenue (expenses) for the year	(34,684)	(9,608)	203,359	159,067	301,910
Purchase of Equipment	59,272	—	(59,272)	—	—
Balance at end of year	<u>\$ 106,327</u>	<u>\$ 773,059</u>	<u>\$ 1,893,779</u>	<u>\$ 2,773,165</u>	<u>\$ 2,614,098</u>

STATEMENT OF OPERATIONS

	<i>for the year ended October 31, 2011</i>	
	2011	2010
<b>REVENUE</b>		
Membership fees	\$ 1,279,323	\$ 1,239,701
Continuing education – annual	117,018	126,011
– other programs	52,610	34,890
Examination fees	14,600	32,400
Grant - Alberta Provider Directory	3,150	1,855
Interest	50,611	46,177
Newsletter, website and other	13,899	9,052
Total revenue	<u>1,531,211</u>	<u>1,490,086</u>
<b>EXPENSES</b>		
GOVERNANCE <i>(schedule 1)</i>	117,110	99,066
HIGH QUALITY <i>(schedule 2)</i>	884,667	787,224
ADVANCEMENT <i>(schedule 3)</i>	370,367	301,886
Total expenses	<u>1,372,144</u>	<u>1,188,176</u>
<b>EXCESS OF REVENUE FOR THE YEAR</b>	<u>159,067</u>	<u>\$ 301,910</u>

## STATEMENT OF CASH FLOWS

	<i>for the year ended October 31, 2011</i>	
	2011	2010
<b>OPERATING ACTIVITIES</b>		
Cash receipts		
Membership fees	\$ 1,469,735	\$ 1,318,030
Continuing education – annual	119,518	126,011
– other programs	52,610	34,890
Examination fees	14,600	32,400
Grant - Alberta Provider Directory	–	10,000
Interest	50,611	46,177
Newsletter, website and other	13,899	9,052
	1,720,973	1,576,560
Cash disbursements	1,381,269	1,127,574
Net cash from operating activities	339,704	448,986
<b>INVESTING ACTIVITIES</b>		
Purchase of equipment	(59,272)	(20,965)
Increase in investments - net	(47,315)	(387,534)
Net cash used in investing activities	(106,587)	(408,499)
<b>INCREASE IN CASH DURING THE YEAR</b>	233,117	40,487
<b>CASH AT THE BEGINNING OF THE YEAR</b>	787,622	747,135
<b>CASH AT THE END OF THE YEAR</b>	<b>\$ 1,020,739</b>	<b>\$ 787,622</b>

## NOTES TO THE FINANCIAL STATEMENTS

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### 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 fee revenue is recognized in the year to which the membership fees relate. Revenue from special activities is recognized when the event to which the revenue relates to has occurred. 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.

#### 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 money market funds, government bonds and treasury bills. 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 5.05%.

## NOTE 2. ACCOUNTING POLICIES (continued):

### EQUIPMENT:

Equipment is stated at cost. Amortization is provided at the following annual rates:

Computer equipment .....	30%
Office equipment and furniture .....	20%

Equipment donated to the College is recorded at its estimated fair market value at the time of donation (none in 2011 or 2010).

### 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. EQUIPMENT:

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

	Cost	Accumulated Amortization	Net Book Value	
			2011	2010
Computer equipment	\$ 222,206	\$ 170,361	\$ 51,845	\$ 60,137
Office equipment and furniture	149,884	95,362	54,482	21,602
	<u>\$ 372,050</u>	<u>\$ 265,723</u>	<u>\$ 106,327</u>	<u>\$ 81,739</u>

NOTE 4. NET ASSETS - INTERNALLY RESTRICTED:

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

	2011	2010
a) Investigations and discipline fund: The fund was established to finance contingencies related to the costs of investigations and discipline	\$ 555,703	\$ 565,311
b) <i>Health Professions Act</i> implementation fund: The fund was established to finance the costs of implementing the <i>Health Professions Act</i>	217,356	217,356
Total	<u>\$ 773,059</u>	<u>\$ 782,667</u>

In 2011, the investigations and discipline fund had a net decrease of \$9,608. This net decrease resulted from interest revenue earned of \$15,700 less costs of investigation and discipline of \$25,308.

**NOTE 5. COMMITMENTS:**

- a) The College is committed to the rental of business premises under a lease agreement commencing April, 2011 and expiring November, 2017. The minimum rent payable is \$5,583 per month to November, 2012, \$5,917 per month to November, 2014, and \$6,667 per month to November, 2017, 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 February, 2015. The minimum lease payments will be \$3,851 quarterly.
- c) The College approved provision of financial support to the Commission on Dental Accreditation of Canada commencing November, 1998. During 2011, \$26,745 (2010 - \$24,858) was paid to the Commission. The commitment will be \$10.88 per member in 2012 (2011 - \$11.41 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 rate, 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.

**SCHEDULE I. GOVERNANCE EXPENSES:**

	<i>for the year ended October 31, 2011</i>	
	2011	2010
Insurance	\$ 12,022	\$ 13,096
Meeting expenses	48,179	52,568
Professional fees - audit, consulting	56,909	33,402
Total	<u>\$ 117,110</u>	<u>\$ 99,066</u>

SCHEDULE 2. HIGH QUALITY EXPENSES:

	<i>for the year ended October 31, 2011</i>	
	2011	2010
Advertising and promotion	\$ 47,672	\$ 6,293
Amortization	24,279	34,184
Commission on Dental Accreditation <i>(note 5)</i>	26,745	24,858
Continuing Education - annual	56,778	46,234
- other programs	33,220	53,032
Examinations	16,070	19,413
Costs of investigations and discipline	25,308	16,715
<i>Health Professions Act</i> - implementation <i>(note 4)</i>	-	581
Insurance	2,554	2,344
Liaisons and committees	2,291	592
Meetings - travel and accommodation	20,414	17,527
Member consultation and functions	6,366	3,226
Newsletter and website	21,125	22,309
Printing, postage and office	96,679	69,983
Professional fees -		
legal, consulting, accounting and computer	62,309	73,551
Rent	79,621	47,739
Reviews and appeals	-	19,151
Salaries and benefits	348,329	320,081
Telephone	14,907	9,411
Total	<u>\$ 884,667</u>	<u>\$ 787,224</u>

SCHEDULE 3. ADVANCEMENT EXPENSES:

	<i>for the year ended October 31, 2011</i>	
	2011	2010
Amortization	\$ 10,405	\$ 14,650
Awards - members	2,018	3,644
- students	8,832	4,049
Continuing education - annual	56,681	45,921
Dental hygiene promotion	47,036	5,522
Donations	6,077	4,230
Insurance	1,095	781
Meetings - travel and accommodation	5,955	7,337
Newsletter and website	17,026	21,227
Printing, postage and office	26,377	34,751
Professional fees -		
legal, consulting, accounting and computer	20,533	22,532
Rent	26,541	20,460
Salaries and benefits	137,228	113,021
Telephone	4,563	3,761
Total	<u>\$ 370,367</u>	<u>\$ 301,886</u>



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