



COLLEGE OF REGISTERED
DENTAL HYGIENISTS
OF ALBERTA



2 0 0 8 A N N U A L R E P O R T



CONTENTS

I	PRESIDENT'S MESSAGE
I	MEMBERS OF COUNCIL
2	INTRODUCTION
4	ORGANIZATIONAL STRUCTURE
6	GOVERNANCE
8	HIGH QUALITY, ACCESSIBLE DENTAL HYGIENE CARE
10	COMPLAINTS DIRECTOR REPORT
11	ADVANCEMENT OF THE PROFESSION
13	RECOGNIZING EXCELLENCE
14	COMMUNICATING
16	AUDITOR'S REPORT AND FINANCIAL STATEMENTS

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

It is my pleasure to present the College of Registered Dental Hygienists of Alberta Annual Report for the fiscal year ending October 31, 2008.

A highlight of this reporting year is the launch of the *CRDHA Elements of Prescribing: A Pharmacy Refresher Course for Dental Hygienists*. Successful completion of this course and examination sets the stage for CRDHA members to become the first dental hygienists in North America to prescribe the limited subset of drugs used in dental hygiene practice as identified in the dental hygienists profession regulation. In July 2008, over one hundred CRDHA members on the General register applied for the initial intake of 40 participants. Course participants have commented on the thoroughness of the course and how well it addresses their learning needs. Being able to prescribe the drugs used in dental hygiene practice allows dental hygienists more flexibility in safely and effectively addressing the needs of their clients.

A significant outcome of the regulation of the dental hygienists profession under the *Health Professions Act* is that dental hygienists are now able to practice to the full extent of their competencies in a wider variety of practice settings. By October 31, 2008, thirty CRDHA members established their dental hygiene practices throughout Alberta.

On May 15, 2008, Ron Liepert, Minister of Health and Wellness announced the creation of Alberta Health Services. The goal of Alberta Health Services is to provide a patient-focused health system that is

accessible and sustainable for all Albertans. This is an opportunity for Alberta Health Services to consider the oral health care programs in all areas of the province since oral health is an integral component of overall health. There is a significant need for oral health programs that address the needs of the community. Dental hygienists are competent in health promotion and program delivery and their expertise should not be overlooked.

As CRDHA President, it has been a pleasure and a privilege to meet and work with such a dynamic group of professionals. I would like to take this opportunity to thank CRDHA Council and committee volunteers and dedicated staff for making this organization all that it is while allowing us to meet our responsibilities as a self-regulating profession.

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
Sabrina Heglund
Debbie Hubbard, Public Member
Wendy Maloney: Resigned
Laura McLaughlin Reappointed
Arlaine Monaghan
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:

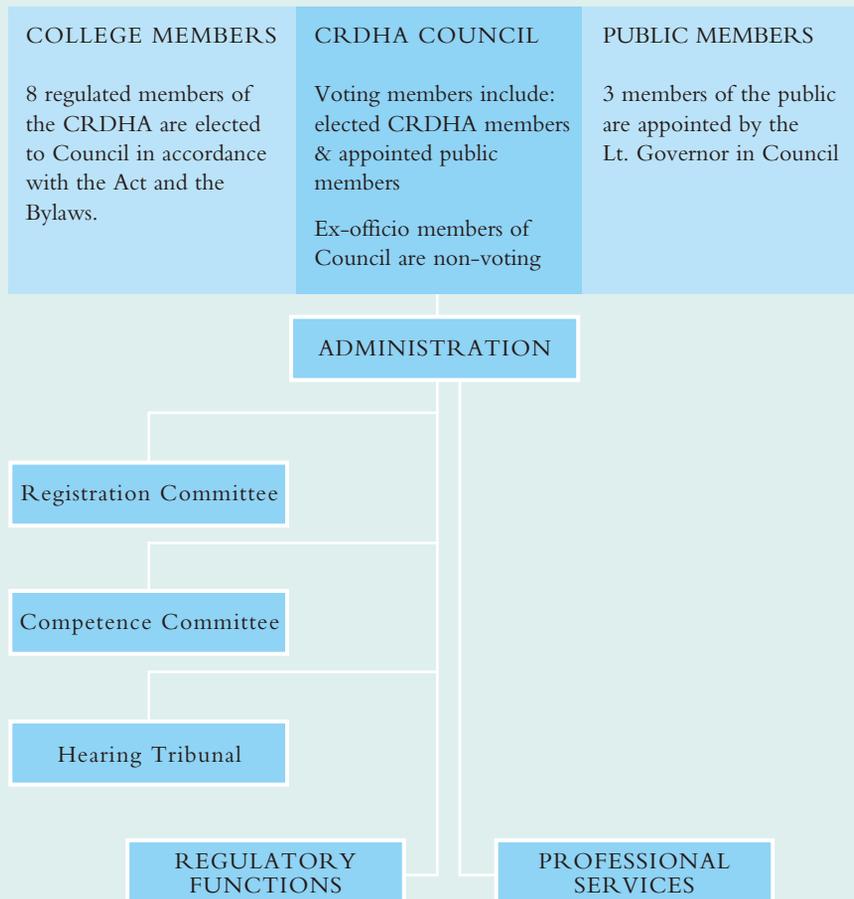
- a)* assess, diagnose and treat oral health conditions through the provision of therapeutic, educational and preventive dental hygiene procedures and strategies to promote wellness,
- b)* provide restricted activities authorized by the regulations, and
- c)* provide services as clinicians, educators, 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: Monica Kun, Chair
Catherine Fairfield
Val Felesky
Robin Lutz
Donna Stewart
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
Beverly Silvester
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
Stacy Mackie, Deputy Registrar
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 six business meetings, two governance workshops, and an Annual General Meeting between November 1, 2007 and October 31, 2008 to fulfill the responsibility of managing and conducting the business of the College.

BYLAWS

Council completed its consultation with members and worked with legal counsel in the previous fiscal year in order to give final approval to new CRDHA Bylaws on November 10, 2006. The Bylaws address operational items such as meetings, quorums, elections and establishment of non-regulated membership categories.



RESOURCE ALLOCATION

For the fiscal period November 1, 2007 to October 31, 2008, 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, 2008, nine individuals were required to complete the clinical examination. Three were placed on the CRDHA Register.

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 Practice Standards*, *Guidelines for Prescribing and Administering Nitrous Oxide/Oxygen Conscious Sedation*, *Guidelines Regarding Prescription and Non-Prescription Drugs in Dental Hygiene Practice*, *Rules Respecting Advertising* and a *CRDHA Code of Ethics*. The College has adopted *Safety Code 30 – Radiation Protection in Dentistry* until such time as a CRDHA radiation protection manual is developed.

CONTINUING COMPETENCE PROGRAM

The CRDHA has had a mandatory continuing competence program 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. All persons placed on the register after November 1, 2006 commence their reporting period on the November 1 following their date of registration.

UNAUTHORIZED PRACTICE

In June 2008 the Crown Prosecutor's office was successful in having a guilty verdict and fines imposed, through the Courts, on an individual from Calgary who had no dental hygiene education but who had forged a certificate to practice and was working as a dental hygienist in a Calgary dental practice performing numerous restricted activities related to dental hygiene practice.

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, 2008					
	2004	2005	2006	2007	2008
General	1560	1640	1784	1876	2033
Courtesy	0	0	1	1	1
Total	1560	1640	1785	1877	2034

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. Between November 1, 2007 and October 31, 2008 CRDHA approved two-hundred and forty-one applications for registration and fourteen applications were denied or withdrawn.

NEW REGISTRATIONS COMPLETED BETWEEN NOV 1, 2007 & OCT 31, 2008					
	2004	2005	2006	2007	2008
Graduates U of A	49	45	38	40	44
Other Canadian Graduates	67	63	102	134	169
International Graduates (USA)	7	19	18	11	28
Total	123	127	158	185	241

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, 2008					
	2004	2005	2006	2007	2008
Non-Practicing	206	200	178	136	145
Student	n/a	n/a	n/a	33	10
Life	4	3	3	3	3
Total	210	203	181	172	158

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, 2008, three formal (written) complaints were received.

	WRITTEN COMPLAINTS	
	RECEIVED IN 2007-2008	CARRIED OVER FROM 2006-2007
Complaints Received	3	0
Complaint resolved in accordance with s.55(2)(a) of the Act	1	0
Complaints Dismissed	2	0
Requests for Review of Dismissal of Complaint (decision to dismiss was upheld)	1	
Hearings of Complaint Review		
Committee re: Dismissed Complaint	1	0
Tribunal Hearings	0	0

In April 2008 the Competence Committee held a hearing and cancelled the Practice Permit of a member for failing to comply with the conditions on the permit.

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

Three hundred and twenty-eight attendees participated in the CRDHA Annual Continuing Competence (ACC) Event held in Calgary on May 1-3, 2008. The ACC Event included a variety of scientific sessions and workshops relating to “Building a Culture of Safety”. 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.

OTHER CONTINUING COMPETENCE OPPORTUNITIES

The College hosted 14 educational sessions in Calgary and Edmonton this year. Topics for these sessions addressed learning needs identified by members and CRDHA goals regarding continuing competence and excellence in dental hygiene practice. Course content was pertinent to the scientific, professional or ethical aspects of dental hygiene practice and 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 2008 University of Alberta (U of A) dental hygiene graduates on April 15, 2008.

AWARDS & SCHOLARSHIPS

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: Louisa Zylstra

CRDHA First Year Scholarship: Gabriella Panaro

**CRDHA Award for Leadership in
Dental Hygiene II:** Melinda Yaciuk

**CRDHA Gold Scholarship in
Dental Hygiene:** Alysha Ferguson

CRDHA Silver Scholarship: Melissa Kokoroyannis

**CRDHA Award for Leadership in
Dental Hygiene III:** Jennifer Pedersen

**CRDHA Scholarship for Fourth Year BSc - Dental
Hygiene Specialization:** Allison Keating



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 August 2008, CRDHA published a promotional resource to highlight the dental hygienists profession and the dental hygienists role in addressing early childhood oral health needs. The *All Smiles* flyer includes regulatory information, features on dental hygienists in a variety of practice settings, and “Did You Know” facts about dental hygiene practice in Alberta. The flyer was inserted in the Calgary Health Region’s *Apple* magazine and the Capital Health Region’s *Your Health* magazine. It is also available on the CRDHA website. 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

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.



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, 2008 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, 2008 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 20, 2009

Yaremchuk & Annicchiarico LLP

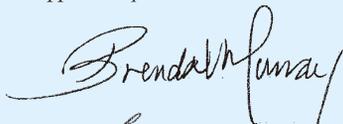
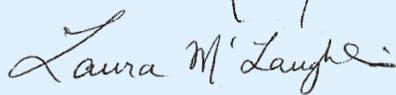
CHARTERED ACCOUNTANTS

financial statements

STATEMENT OF FINANCIAL POSITION

	As at October 31, 2008	
	2008	2007
ASSETS		
Current Assets:		
Cash	\$ 889,923	\$ 372,672
Investments and Accrued Interest <i>(note 4)</i>	1,448,207	1,871,588
Prepaid expenses	15,600	7,742
Total Current Assets	2,353,730	2,252,002
Property And Equipment <i>(note 3)</i>	135,462	146,182
Total	<u>\$ 2,489,192</u>	<u>\$ 2,398,184</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	\$ 71,871	\$ 39,391
Prepaid Membership Fees	215,968	240,005
Deferred grant revenue	7,145	—
Total Current Liabilities	294,984	279,396
Deferred Lease Inducement	26,658	39,988
Net Assets:		
Invested in Property and Equipment	135,462	146,182
Internally Restricted <i>(note 4)</i>	809,447	914,786
Unrestricted	1,222,641	1,017,832
Total Net Assets	2,167,550	2,078,800
Total	<u>\$ 2,489,192</u>	<u>\$ 2,398,184</u>

Approved by the Council:

STATEMENT OF CHANGES IN NET ASSETS

	<i>for the Year October 31, 2008</i>				
	Invested in Property & Equipment	Internally Restricted (note 4)	Unrestricted	2008 Total	2007 Total
Balance at beginning of year	\$ 146,182	\$ 914,786	\$ 1,017,832	\$ 2,078,800	\$ 2,011,160
Excess of revenue (expenses) for the year	(54,026)	(88,939)	231,715	88,750	67,640
Transfers:					
Rental cost fund	—	(16,400)	16,400	—	—
Purchase of equipment	43,306	—	(43,306)	—	—
Balance at end of year	<u>\$ 135,462</u>	<u>\$ 809,447</u>	<u>\$ 1,222,641</u>	<u>\$ 2,167,550</u>	<u>\$ 2,078,800</u>

STATEMENT OF OPERATIONS

	<i>for the Year October 31, 2008</i>	
	2008	2007
REVENUE		
Membership fees	\$ 1,036,525	\$ 932,122
Continuing education – annual	83,410	78,174
– other programs	57,995	30,607
Examination fees	12,600	5,340
Grant - Alberta Provider Directory	5,655	–
Interest	85,660	98,999
Newsletter, website and other	9,415	9,226
Total revenue	1,291,260	1,154,468
EXPENSES		
GOVERNANCE <i>(schedule 1)</i>	85,932	81,219
HIGH QUALITY <i>(schedule 2)</i>	819,588	746,109
ADVANCEMENT <i>(schedule 3)</i>	296,990	259,500
Total expenses	1,202,510	1,086,828
EXCESS OF REVENUE FOR THE YEAR	\$ 88,750	\$ 67,640

STATEMENT OF CASH FLOWS

	<i>for the year ended October 31, 2008</i>	
	2008	2007
OPERATING ACTIVITIES		
Cash receipts:		
Membership fees	\$ 1,012,488	\$ 884,895
Continuing education – annual	83,410	78,174
– other programs	57,995	30,607
Examination fees	12,600	5,340
Grant - Alberta Provider Directory	12,800	–
Interest	85,660	98,999
Newsletter, website and other	9,415	9,226
	1,274,368	1,107,241
Cash disbursements	1,137,192	1,120,589
Net cash (used in) from operating activities	137,176	(13,348)
INVESTING ACTIVITIES		
Purchase of property and equipment	(43,306)	(11,993)
(Decrease) increase in investments - net	423,381	36,187
Net cash (used in) investing activities	380,075	24,194
INCREASE IN CASH DURING THE YEAR	517,251	10,846
CASH AT THE BEGINNING OF THE YEAR	372,672	361,826
CASH AT END OF THE YEAR	\$ 889,923	\$ 372,672

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.

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 cost or amortized cost plus accrued interest and are adjusted to recognize impairment, other than a temporary impairment, in the underlying value.

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 2008 or 2007).

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	
			2008	2007
Computer equipment	\$ 176,305	\$ 109,632	\$ 66,673	\$ 56,033
Office equipment and furniture	117,506	86,353	31,153	33,694
Leasehold improvements	131,731	94,095	37,636	56,455
	<u>\$ 425,542</u>	<u>\$ 290,080</u>	<u>\$ 135,462</u>	<u>\$ 146,182</u>

NOTE 4. NET ASSETS - INTERNALLY RESTRICTED:

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

	2008	2007
a) Investigations and discipline fund: The fund was established to finance contingencies related to the costs of investigations and discipline	\$ 551,066	\$ 556,580
b) Rental cost fund: The fund was established to cover the increased leasing costs of new office premises to 2010	32,800	49,200
c) <i>Health Professions Act</i> implementation fund: The fund was established to finance the costs of implementing the <i>Health Professions Act</i>	225,581	309,006
Total	\$ 809,447	\$ 914,786

In 2008, the investigations and discipline fund had a net decrease of \$5,514. This net decrease resulted from interest revenue earned of \$33,000 less costs of investigation and discipline of \$38,514.

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 \$83,425 of costs incurred during 2008.

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 2008, \$8,811 (2007 - \$11,445) was paid to the Commission. The commitment will be \$4.14 per member in 2009.

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 I. GOVERNANCE EXPENSES:

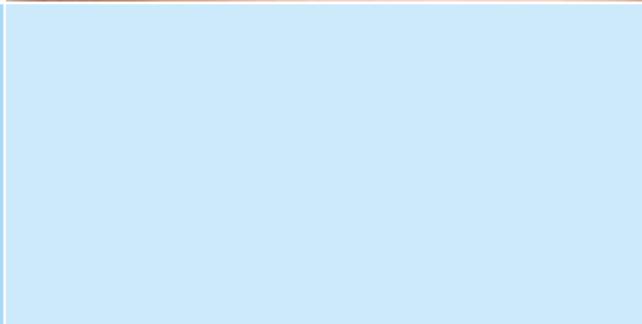
	<i>for the year ended October 31, 2008</i>	
	2008	2007
Insurance	\$ 7,010	\$ 2,411
Meeting expenses	44,869	56,406
Professional fees - audit, consulting	34,053	22,402
Total	<u>\$ 85,932</u>	<u>\$ 81,219</u>

SCHEDULE 2. HIGH QUALITY EXPENSES:

	<i>for the year ended October 31, 2008</i>	
	2008	2007
Advertising and promotion	\$ 22,419	\$ 13,255
Amortization	27,013	25,049
Commission on Dental Accreditation	8,811	11,445
Continuing Education - annual	96,299	73,935
- other programs	44,772	16,111
Examinations	14,263	5,005
Costs of investigations and discipline	38,514	6,290
Employment handbook	-	5,360
<i>Health Professions Act</i> - implementation (note 4)	33,337	140,327
- pharmacy course development (note 4)	50,089	55,388
Insurance	1,198	1,066
Liaisons and committees	3,029	1,375
Meetings - travel and accommodation	8,341	19,940
Member consultation and functions	2,466	4,981
Newsletter and website	14,400	14,496
Printing, postage and office	65,992	43,408
Professional fees -		
legal, consulting, accounting and computer	76,742	50,906
Rent	28,708	28,469
Salaries and benefits	276,160	226,919
Telephone	7,035	5,384
Total	<u>\$ 819,588</u>	<u>\$ 746,109</u>

SCHEDULE 3. ADVANCEMENT EXPENSES:

	<i>for the year ended October 31, 2008</i>	
	2008	2007
Amortization	\$ 27,013	\$ 25,049
Awards - members	3,072	1,089
- students	4,482	1,687
Dental hygiene promotion	21,849	12,249
Donations	4,000	2,000
Insurance	1,198	1,066
Meetings - travel and accommodation	2,521	6,102
Newsletter and website	27,719	30,242
Printing, postage and office	40,534	36,520
Professional fees -		
legal, consulting, accounting and computer	14,938	18,239
Rent	28,708	28,469
Salaries and benefits	115,238	92,734
Telephone	5,718	4,054
Total	<u>\$ 296,990</u>	<u>\$ 259,500</u>



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