



COLLEGE OF ALBERTA  
**DENTURISTS**

**2017**

**Annual  
Report**

### **Mission Statement**

***Through leadership, innovation and inter-professional relationships, the College of Alberta Denturists discharges its duties ethically, respectfully and with full accountability and transparency.***

### **Vision Statement**

***The College of Alberta Denturists ensures that the public receives ethical, professional and safe denturist services, through leadership, innovation and inter-professional relationships.***

# College Directory

## Contact Information

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Website: [www.collegeofabdenturists.ca](http://www.collegeofabdenturists.ca)

Council, College Employees and Officers (as at December 31, 2017)

### Council

Rae-Lynne Robichaud, DD - President  
Megan Skarsen, DD – Vice President  
David Bennett, DD  
Michael Weiss, DD  
Kim Maximchuk, DD  
Kevin Peddie - Public Member  
Tammy McCorkell - Public Member

Registrar	Carol Stewart
Complaints Director	Melissa Linn
Hearings Director	Karen Irwin
Legal Counsel	Blair Maxston, LLP
Auditor	Gallo and Associates
Admin Assistant	Karen Irwin
Executive Assistant:	Melissa Linn

# College Committees 2017

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## Audit Committee

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David Bennett, DD  
Megan Skarsen, DD

## Examination Committee

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Tony Ivcevic, DD – Chair  
Darren Strach, DD  
Erin Rodgers, DD  
Dan Heighton, DD

## Fee Guide Development and Negotiations Committee (Elected)

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Michael Hansen, DD – Chair  
Steven Sailer, DD  
Cynthia Sweet, DD

## Registration Committee

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Katherine Holyk, DD – Chair  
Darron Ward, BSc., DD  
Sharma Jatinder, DD  
Chris Duncan, DD

## Standards Committee

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Jayesh Bharadia, B.Sc., DD  
Janet Paradis, DD  
Karen Smith, DD

## History

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The denturist profession is a young profession, with the first legislation in 1961 in Alberta. We were pleased to have celebrated the 50<sup>th</sup> Anniversary of the profession in 2011.

The denturist profession in Canada has approximately 2,000 licensed denturists. In Alberta at the end of 2013, we had 287 Regulated Members on the register; we have the third largest number of denturists, with Quebec having the largest and Ontario being second.

The College of Alberta Denturists is the Regulatory Body for the Profession of Denturists in Alberta pursuant to the Alberta Health Professions Act and the Denturists Profession Regulation enacted thereunder. Schedule 8 of the Health Professions Act was proclaimed in force as was the Denturists Profession Regulation on September 01, 2002.

Prior to this proclamation, the profession in Alberta was governed under the Dental Mechanics Act and regulated by the Board of Examiners for Certified Dental Mechanics; this was administered by the Alberta Government.

Denturists are independent primary healthcare providers who provide dental prostheses for patients who are missing one or more of their natural teeth, as well as some other dental related services that are not restricted activities; such as sports mouth guards and tooth whitening procedures.

Most denturists provide their services from independent “denture clinics”; however, some provide services from dental offices, in health institutions, and private residences. In their practice, denturists do one or more of the following:

- Assess, diagnose and treat persons missing some or all their natural teeth;
- Design, construct, repair, alter and fit any complete or partial denture for restoring and maintaining function and appearance,
- Teach, manage and conduct research in the science, techniques and practice of denturism, and
- Provide restricted activities authorized in the regulation as follows:

### Restricted activities authorization

Regulated members may, in the practice of denturism and in accordance with the standards of practice, perform the following restricted activities:

- 1) prescribe or fit
  - (i) a removable partial or complete denture, or
  - (ii) a fixed or removable implant supported prosthesis that replaces 2 or more teeth;
- 2) perform an invasive procedure on body tissue below the mucous membrane or in or below the surface of teeth if the procedure does not alter natural dentition;
- 3) insert and remove instruments, devices and fingers into an artificial opening of the mouth;
- 4) reduce a dislocation of a temporomandibular joint for the purposes of reducing a subluxation of the temporomandibular joint;
- 5) order any form of ionizing radiation in medical radiography.

In some situations, denturists may work in conjunction with other healthcare practitioners such as general dentists, dental specialists, dental hygienists, dental assistants, dental technologists, physicians and surgeons, to provide comprehensive health services to their patients.

In Alberta, the NAIT denturist program is currently a three-year program of studies. Upon graduation, the graduates must then successfully challenge the College of Alberta Denturists regulatory examinations as part of the requirements for registration as a Regulated Member, and to subsequently be issued with a practice permit which allows them to practice

independently. An individual who is in transition between graduation and their successful completion of the examinations must register as a “Provisional Regulated Member” and may provide denturist’s services if they are in a College-approved employment agreement with a supervising Regulated Member of the College.

In Alberta, denturists use the titles of “denturist”, “registered denturist”, and “denture specialist”. In Canada, the initials “DD” identify a Regulated Member, and some Regulated Members are also appointed as Fellows of the Canadian Academy of Denturism, identified by the initials “F.C.A.D.”.

By letter dated February 5, 2002, the Minister of Health granted approval pursuant to Section 27 of the Health Professions Act for the College to provide guidelines for professional fees in the form of a recommended fee schedule, and to negotiate professional fees on behalf of its Regulated Members via a committee made up of members elected by the general membership, functioning independently of the Council and reporting to Council only for purposes of providing information. Those activities are the responsibility of the Fee Guide Development & Negotiation Committee.

## Continuing Competence in the Profession

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A regulated member must complete 100 hours of continuing education, in accordance with the rules established by the Council under section 11, in each sequential 5-year period beginning on the January 1 following the year of the regulated member’s initial registration under the Dental Mechanics Regulation (AR 315/69) or under this Regulation.

To obtain continuing education credit hours, a regulated member may undertake one or more of the following continuing education activities if those activities contain scientific or clinical content related to the practice of denturism:

- (a) a program of full time study;
- (b) attendance at or participation in conventions or conferences;
- (c) self-study or distance education courses;
- (d) preparation of publications;
- (e) participation in standard setting, assessor or development of the Examination process.
- (f) any other activities approved by the Council or Registrar.

To obtain continuing education credit hours, a regulated member may undertake continuing education activities that promote the personal or non-clinical development of the regulated member to a maximum of 10 hours in the 5 years preceding the date of renewal of practice permit.

The College is now encouraging members to take additional education in areas such as: business, communicating with seniors and other programing that assists with providing patient care to their patients.

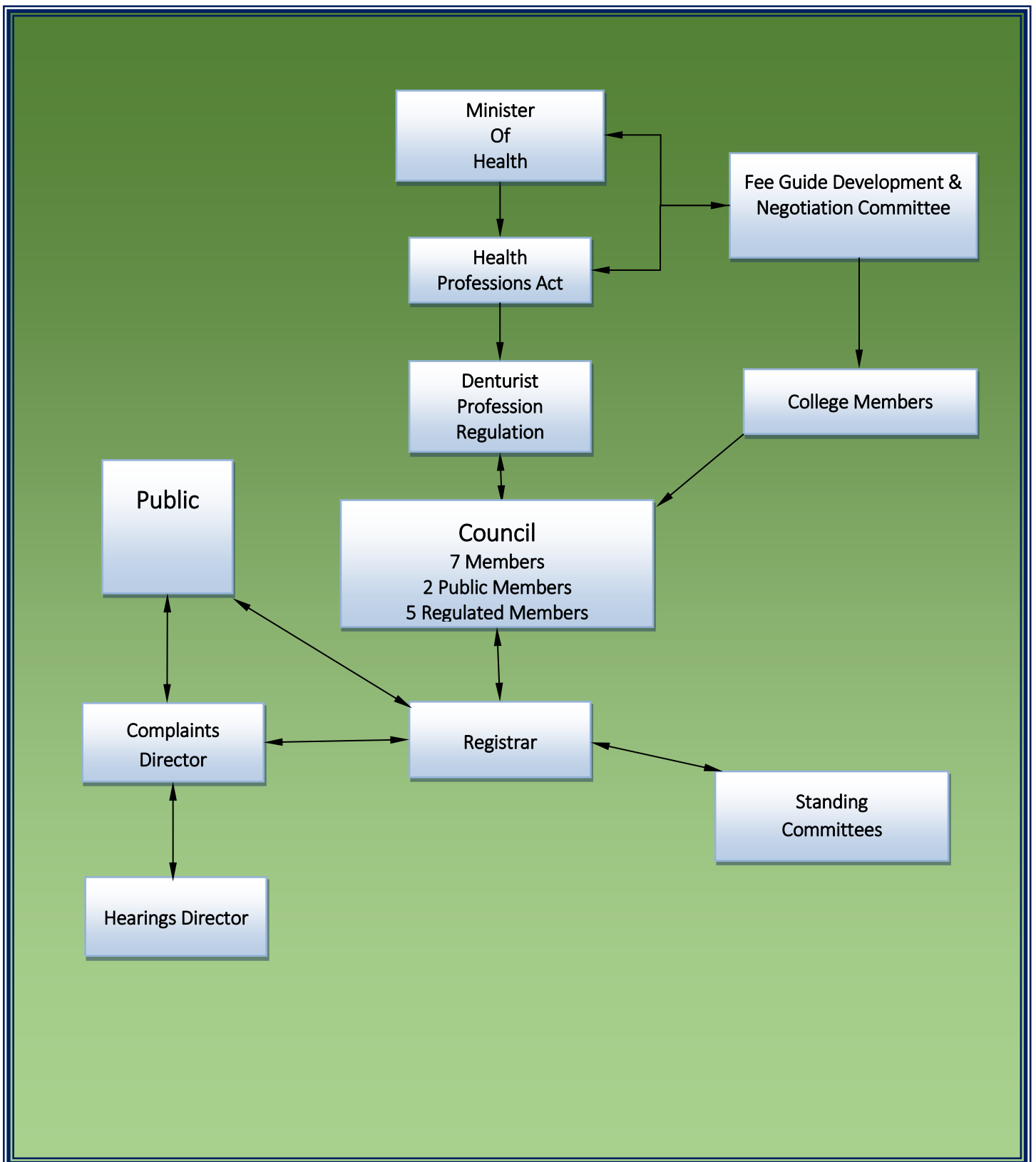
A regulated member must submit to the Registrar the hours of continuing education that the member has undertaken and specify the activities undertaken in accordance with the rules established under section 11. A one credit hour is given for every hour of participation in a continuing education activity unless otherwise specified in the rules established under section 11.

The College’s Registrar is responsible for monitoring a regulated member’s compliance with the requirements of continuing competence. Failure to comply could result in suspension of one’s practice permit. The Registrar reserves the right to audit the continuing competency of any registered member.

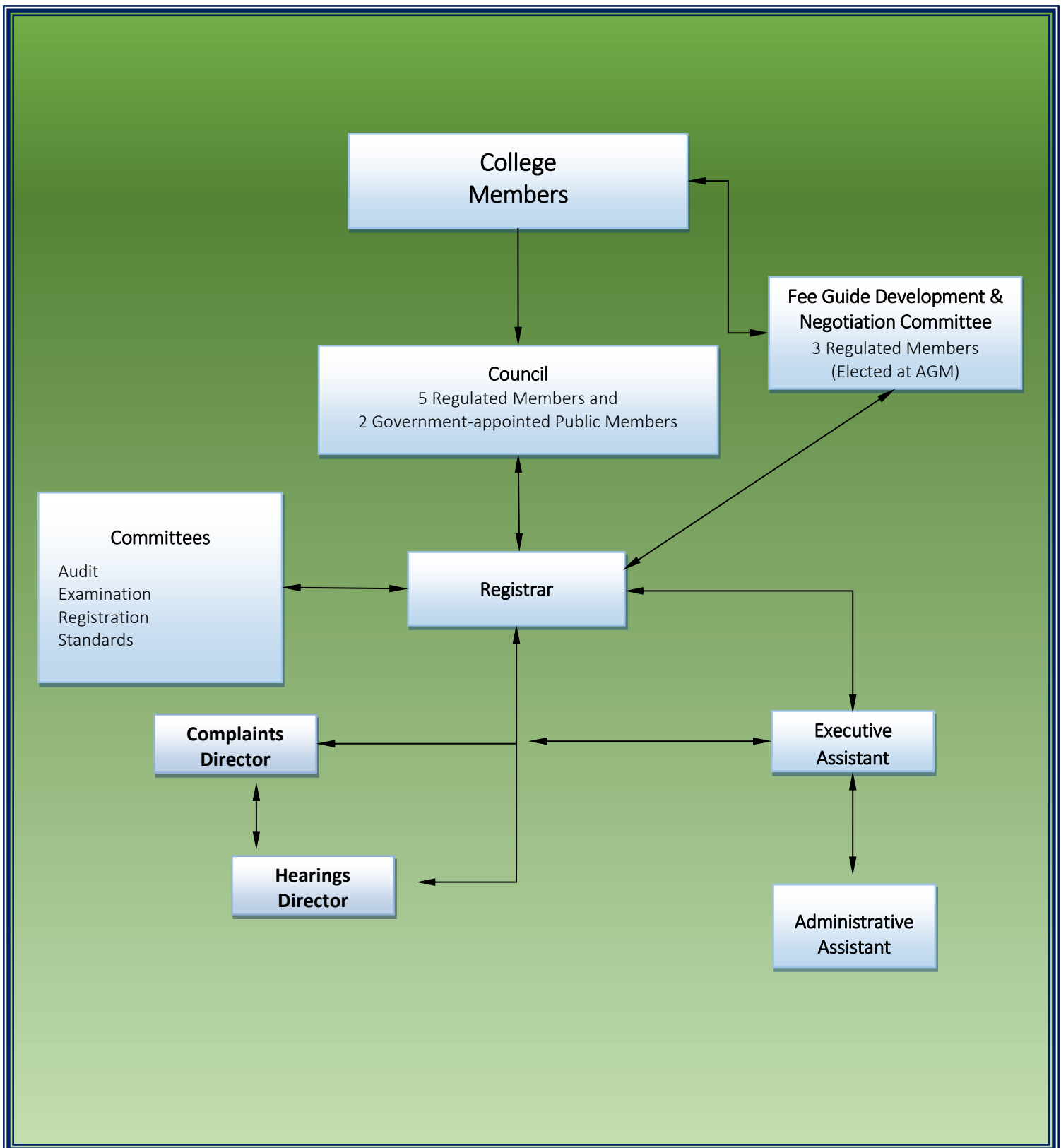
## College of Alberta Denturists Organizational Structure

The following flowcharts provide indication of the overall organizational structure of the College, as well as the internal organizational structure.

### EXTERNAL



INTERNAL





## President of Council

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For the better part of 2017, Rodney Laliberte was the President of Council and I was active on Council as the Vice- President. Following our AGM in the fall I assumed the role as President.

I would like to thank Mr. Laliberte for his service to the College of Alberta Denturists as over the years he has taken several roles that has been a leader in the industry and in December decided to start the next phase of his life by retiring from the profession.

I would also be remiss if I did not mention Mr. Aaron Zelmer, our Public Member whose position expired, he leaves the College to represent another regulatory body. Mr. Zelmer was a public member active for many years in first tribunals and then the Council itself. Aaron has always been the calming voice of logic and reason. We wish him well.

The Council has been busy working with the current Registrar, and staff to implement the “right touch regulation” which is outcome measured. Determining what is a reasonable and logical outcome for situation is a strong way in making governance decisions and our Council is working to share that with the membership through our staff. We have also worked to lower the overall costs of the College.

Rae-lynn Robichaud, DD  
Council President

## Public Members of Council

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2017 sees the end of the second three-year term for each of the public members of the College of Alberta Denturists. Aaron Zelmer was appointed in November 2010 and served until his appointment as the public member of another health council in February 2017. Kevin Peddie was appointed in February 2011 and will continue with his second term until the appointment of new public members, which is anticipated to be in the fall of 2017. This is a collaborative report submitted on behalf of both public members.

This past year has seen several significant developments. The College office has moved from the downtown core to a convenient location on 124 Street. The Registrar, Carol Stewart, has reached a comfort level with her position and continues to demonstrate a high level of professional management in her role as Registrar. In the last year, the Complaints Director’s contract was not renewed, leading to the appointment of a new Complaints Director.

The ongoing relationship between the College and the Denturists Association of Alberta continues to grow and to improve, resulting in a recent joint meeting to address common goals. As well, the DAA is now also hosting and running the annual convention independently of the College.

Matters of fiscal responsibility are a constant topic of discussion for the council. There have been recent significant steps in the reduction of expenses leading to a positive financial position for the College.

I believe it is important to acknowledge the Mission Statement of the College of Alberta Denturists which states that “Through leadership, innovation and inter-professional relationships, the College discharges its duties ethically, respectfully and with full accountability and transparency”. During my several years as a public member, it has been my observation

that the members of council working with the Registrar and College staff demonstrate a clear commitment to the principles set out in the Mission Statement as well as exhibiting an overall commitment to excellence.

I thank you for the opportunity to participate with your profession over the past several years.

Kevin Peddie, Public Member

## Audit Committee Report

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The Audit Committee is a Committee composed of two Council Members of the College. Our duty is to liaise with the Auditor, the College Administration, and the Council, for the processes required to produce the Audited Financial Statements for consideration of approval by the Council.

The 2017 Audit by Gallo and Company has gone smoothly as we have successfully streamline much of the reporting.

There were no audit items of concern raised by the auditor and the audited financial statements were subsequently presented to the Council for review and approval prior to providing them for inclusion to the Government in the College's Annual Report.

Dave Bennett, DD  
Megan Skarsen, DD  
Carol Stewart, Registrar

## Exam Report

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In 2017, College of Alberta Denturists ran the Licensing Examination using the MCQ and the OSCE format for a second time. The number of candidates were much smaller, as only 10 people challenged: 9 were new graduates, 1 returning. All candidates were successful in the MCQ portion, while 1 was not successful in the OSCE.

Continuing under the guidance of Martek Assessments Ltd. and the use of the Health Sciences Education and Research Commons (HSERC) at the University of Alberta, the examination committee and other assisting denturists (assessors and standard setters) the exam was very well done over a 2-day period.

The Examination Committee is the committee who oversees and administers the Examination Process for Licensing for CAD.

It is made up of Individuals who are:

- Members who in Good Standing with CAD and have been in practice for a minimum of five (5) years plus the Registrar.
- There was a minimum of five (5) CAD members who make up the exam committee, including the Chair.
  - One member shall be the liaison directly with NAIT;
  - One member shall be the lead on Assessors and their Training;
    - They shall take the developed stations for the OSCE portion and do the first edit after development. They shall ensure the edited and corrected portions of the blue print and Check-Lists shall be handed to the Lead for the Standard Setting; and

- They shall be known as Assistant Chief Examiner on day of Examinations.
- One member was the lead at Standard Setting;
  - They edited both the MCQ and OSCE and continue to do the final edit of the questions and OSCE stations;
  - They shall ensure that the edit of the blueprints and checklists are completed and handed back to the Chair, prior to the day of Exams.
- The Chair is selected by the Council of CAD.
  - Responsibilities:
    - Lead all meetings and seminars and sub-committees (where needed) associated with the Examination Committee;
    - Directly answer to the Registrar, Council and the Government of Alberta when required;
    - Involved in the interviewing and hiring of a Consultant who is a trained Psychometrician;
    - Involved in the searching for and securing a facility who can administer the OSCE portion of the Examination;
      - Will set out to review and have final say on rotation of stations.
    - Is known as Chief Examiner on day of Examination; and
    - Is responsible for the overall development of the MCQ (questions) and OSCE (stations and it's props), in consultation with the committee and all Consultants. (Facility and Exam).

### The Examination Process for Licensing

The Examination Process entails two (2) parts for candidates:

- The Multiple-Choice Questions Examination (MCQ); and
- The Objectively Structured Clinical Examination (OSCE).

The Examination Process for the College of Alberta Denturists entails five (5) Parts:

#### **1. Development (Creating Questions and Stations):**

- a. This is under the guidance of the Chair and Examination Committee; and
- b. Resources and members within CAD maybe used to help in the Creation and Development of said questions and stations.

#### **2. Assessor Training (Assessors to be present at the OSCE):**

- a. This is under the guidance of the Chair, with a member of the Examination Committee who will oversee that the appropriate training of the selected members of CAD who will Assess the Candidates on Examination Day;
- b. An edit of the Stations can occur at this point; and
- c. A member of the Examination Committee will lead the training of the assessors.
  - i. The Lead shall be known as the Assistant Chief Examiner on day of OSCE
  - ii. the responsibility for the editions to be carried to the lead of Standard Setting.

#### **3. Standard Setting (to determine Cut-Score or Pass Value):**

- a. This is under the guidance of the Psychometric Consultant, with a member of the Examination Committee who will lead and set the Cut-Score or Pass Score for the new MCQ and the new OSCE stations;
- b. The Lead from the Examination Committee shall oversee and ensure all edits (additions, changes, etc.) to the MCQ and OSCE are complete. This is the final Edit. No further edits to the station will occur without the use of future Standard Setting; and
- c. Eight (8) members of the CAD are recommended to be used to set the pass score.

#### **4. Examination Implementation:**

- a. Both the MCQ and the OSCE shall be administered at a venue that is able to accommodate the Examination process.

- i. At present, the LAC and HSERC centres at the University of Alberta help with administration of the Examination.

#### **5. Processing of Results:**

- a. After the examinations, all data collected from the MCQ and OSCE examination will be sent directly to the Consultant (the Psychometrician) who will review and analyse;
- b. The Consultant will contact the Chair to discuss discrepancies from a question, item or scenario. The Chair will then assemble either the Standard Setting committee, or Examination Committee (dependant on the what the discrepancy is) for review with the Consultant on how to proceed;
  - i. This will be known as the “First Review”
- c. The Consultant will then re-process the data with further input from the first review, and then a decision is made if a second review is required;
- d. The Consultant will then send the results to the Chair:
  - i. The consultant shall indicate which candidates have achieved the minimum of accepted requirements for Licensing;
  - ii. The consultant shall indicate which candidates were unsuccessful in achieving the minimum of accepted requirement for Licensing.
- e. The Chair shall then release the information to the Registrar, who will inform the candidates if they were successful or unsuccessful.

#### **Appeal**

- Any candidate has two (2) weeks or (14) days immediately following the examination to appeal the process of the exam;
- Their appeal must be sent to the Registrar of CAD; and
- The Registrar will review all documentation and speak with the student after the results have been learned, to determine whether the candidate still wishes to have their appeal heard by Council.

From the above breakdown of the process that is involved in holding the Licensing Examination, we want to express our appreciation to all members who contributed their expertise and assistance. It is a lot of work, but their invaluable contribution with development, assessing and standardizing helps this examination truly be robust and defensible in both validity and reliability of any current examination process that is utilized by other healthcare regulators.

Tony Ivcevic, DD, Chair  
Carol Stewart, Registrar

## Fee Guide Development & Negotiations Committee Report

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The Fee Guide and Negotiation Committee is responsible for the negotiation of fees with various organizations and for the development of a recommended fee schedule for the Denturist profession in Alberta.

This committee is allowable per the Minister of Health's approval pursuant to **Section 27** of the **Health Professions Act**. The committee works at "arm's length" from the College and is composed of three Regulated Members who are in good standing. These members are elected each year at the Annual General Meeting. In 2017, the committee was composed of Steve Sailer, Cynthia Sweet, and myself as Chair.

The contract with Alberta Human Services is scheduled to expire June 30, 2018. The contract is administered by Alberta Dental Services Corporation. Due to the contract expiring, we are unsure about future increases in fees. Previously, under contract, we had increases of 1.5% each year. The Committee is currently negotiating a new contract with Alberta Health and details will be forthcoming.

The Dental Assistance for Seniors Program (DASP) continues to be a non-contract program. This program had no fee increases in 2017 and 2018. The Government of Alberta has shown interest in joining all social programs for dental under one contract but there will be much work required to accomplish this. The Committee refused to sign an agreement that would have DASP join the other Government funded programs. This was due to uncertainty about how balance billing DASP covered seniors would work, or if it was even possible under the wording of the current contract.

The Denturist Association of Alberta (DAA) and the College of Alberta Denturists (CAD) continue to have discussions around transferring this committee from CAD to DAA. However, the Minister of Health is not prepared to change the previous approval mentioned in the first paragraph.

Mike R. Hansen, DD – Chair

# Registration Report

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## Registration Applications

The following provides information related to the various registration processes which occurred in 2017.

### *Regulated Member- Alberta Resident*

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These are applications by individuals who have successfully challenged the College's regulatory examinations and have satisfied all other statutory requirements to register as a regulated member.

### *Regulated Member- Courtesy Register*

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These are applications from individuals who are registered as denturists in another jurisdiction who require registration in Alberta on a temporary basis for a specified purpose approved by the Registrar, as specified in Section 6 of the Denturists Profession Regulation.

### *Regulated Member- Reinstatement*

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Individuals who were previously registered as a Regulated Member of the College, and who have either resigned their Practice Permit and Registration, or had their Practice Permit and Registration cancelled, can make application to have their Registration Reinstated and a Practice Permit issued. Typically, most of reinstatements are former Regulated Members returning from maternity leave who resigned their Regulated Member registration and practice permit before beginning a leave of absence (as current policy requires).

### *Regulated Member - Equivalent Jurisdiction*

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These are applications by denturists who are currently registered in other Canadian jurisdictions who wish to be registered in Alberta as Regulated Members.

### *Regulated Member - International Qualifications*

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These are applications from individuals who indicate that they have international qualifications.

### *Provisional Regulated Member- Alberta Resident*

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These applications are from individuals who have graduated from the NAIT 3-Year Denturist program, or another Council-approved program of study, who wish to work within the context of a supervisory agreement with a Regulated Member while they wait the outcome of their exams or for another opportunity to sit the exam.

### *Student Members*

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These are individuals who are currently enrolled in the NAIT Denturist Technology Program and wish to be registered with the College. Student membership is the minimal category that can sit the exam.

### *Associate Members*

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These are individuals who have previously been Regulated Members of the College, have resigned their registration and practice permit, and choose to retain their connection with the College via associate membership.

The Registration Committee reviews cases referred by the Registrar that deal with continuing competency issues, as well as reinstatement and equivalent jurisdiction applications for registration. The Committee also reviews referred registration issues that are in some respect unique or exceptional. The Committee along with the Registrar provide a formal response to the applicants regarding their concerns and requests.

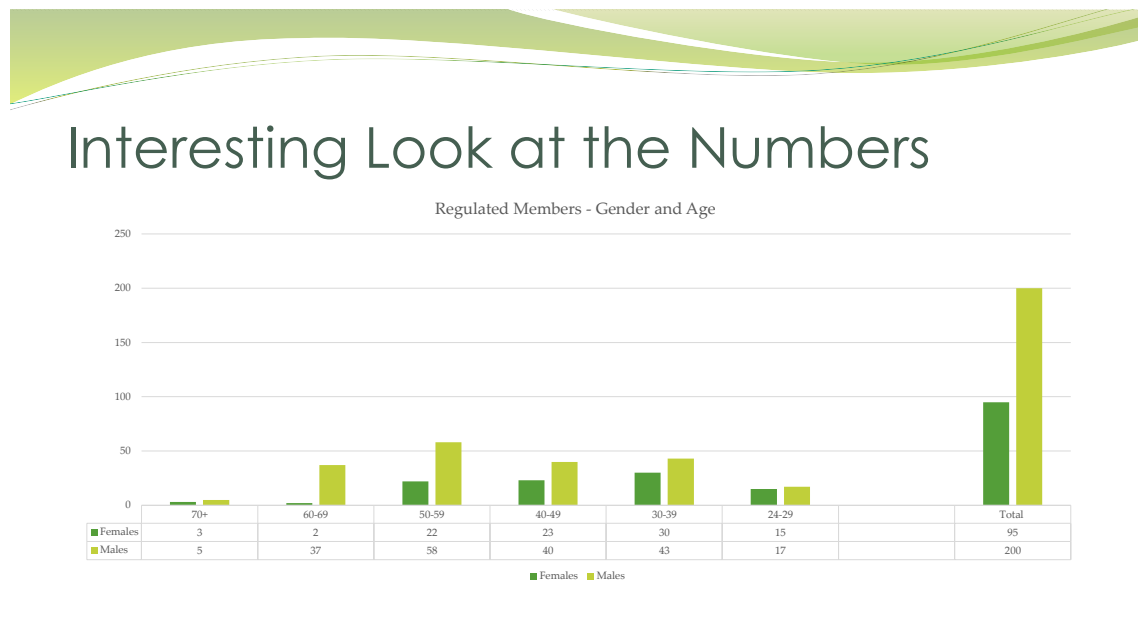
In 2017, the College saw the following changes in registration:

Parental Leave departure	3
Parental Leave reinstatement	1
Leave Medical/Career Change	3
Retirement	6
Moved within Canada	4
Associated Members	0
Equal Jurisdiction	0
Regulated Members	6
Provisional	1
Passed Away	3

As of December 31, 2017, the College registered 299 Members.

The Registration Committee works diligently to try to address the concerns put forth by the Registrar. These concerns are sent via email or discussed in person when meetings are scheduled. These decisions are based on the Continuing Competency Program that is currently in place along with review and discussion with the Registrar in a timely manner.

Katherine Holyk, B.Ed., DD, - Chair  
 Carol Stewart, Registrar



## Complaints Report

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Below is a synopsis of the Concerns/Complaints that were between January to December 2017.

### Complaint Information

#### 1. Informal Inquiries/Concerns

January	8
February	1
March	6
April	10
May	2
June	8
July	11
August	13
September	7
October	11
November	13
December	5

We received 38+ calls in 2017 that never developed into an investigation where the Denturist was involved. The tracking shows that of the total of 95 informal concerns/complaints, out of the 95, 10 were settled between the patient and Denturists, the remaining closed or dismissed.

#### 2. Complaints Not Applicable: 1, vexatious and not considered applicable.

#### 3. Formal Complaints

Dismissed/ Closed	9
Dismissed/ Settled	5
Appealed	1 (2016) dismissed 04/17 1 (Nov 2017) dismissed went to CRC (dismissed Dec 4, 2017)
Referred to Hearing	0
Open	0
Closed	14

In 2017 the College implemented the “Right Touch” way of dealing with concerns and issues, where upon we will mediate on behalf of patient while working with the Denturist to find a resolution. CAD does not consider a “concern/inquiry a “formal complaint” unless it is received in writing. Out of the 14 formal complaints above, 1 appealed in 2016 and was dismissed in 2017 1 was appealed in Nov and sent to CRC, CRC dismissed Dec 2017 – went to Ombudsman Jan 2018.



4. **Hearings**

Completed	1
Outstanding	2

The hearings above are outstanding from previous years (11 & 4 yrs. to date). I was settled and two still outstanding.

5. **Undertakings**

Completed	2
In Process	0

Working together with the College's Denturists to find reasonable resolution for both parties. We look at due diligence on the part of the patients while empowering the Denturists to educate and continue to serve the public with professionalism. I have spoken to various Denturists and appreciate their patience and understanding while educating me on the processes, costs involved, and general information pertaining to the profession. I endeavor to work diligently for the College and assist the Denturists.

6. **Tribunal Orders**

Total Orders	3
Regulated Members	3
Completed Orders	2
Orders in Process	1

## Hearings Report

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The Hearings Director upon referral of a file from the Complaints Director and/or the Complaint Review Committee constitutes a Hearing Tribunal and carries out administrative and organizational duties in the context of professional conduct hearings and appeals.

Summary of Hearings Referrals from January 1, 2017 – December 31, 2017:

- A. there were three (3) hearings;
- B. there was one (1) CRC

For comparison, the number of referrals by the Complaints Director and Complaint Review Committees to the Hearings Director in the preceding five years are as follows:

Year	Referrals to Hearings Director by:	
	Complaints Director	Complaint Review Committee
2017	3	1
2016	2	0
2015	1	0
2014	1	1
2013	5	0

Karen Irwin  
Hearings Director

## Order of Merit

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### Certificates:

- Becoming a Master Instructor, NAIT, 1990
- Removable Partial Denture Design, NAIT
- Oral Pathology, NAIT
- The CQI Process Cycle
- Core Vent Implant Training Program
- BPS Bio-Functional Prosthetic System Course Ivoclar 2005

### Years of Teaching Experience:

- Instructor - NAIT 1990 to 2018. Twenty-eight years Instructor for Denturist Students
- Two years Program Head for the Denturist and Dental Laboratory Technology

### Years of Professional Experience:

- 2 years Student Internship and 37 years of practicing Denturism
- Owner/Operator of 4 private Denture Clinics
- Past Associate Westmount Dental Group
- Director Alberta Denturist Society. 1983-1986
- Member, Canadian Council of Denturist Educators, (co-author of the original Denturist Baseline Competency Profile)
- Member, Alberta Board of Examiners "Examination Review Committee", 1992 - 2002
- NAIT Representative to the Alberta Denturist Board of Examiners, 1995 - 2007
- Fellow of the Canadian Academy of Denturists
- NAIT Representative on the DAC Accreditation Committee, 2000-2001

In spring of 2018 James Cooper retired from a long a rewarding career in Denturism. He had touched the lives of many denturists who are practicing today. These are his own words.

"I've spent almost half my life walking the hallways of NAIT. Everything I have achieved in my professional life started with my NAIT education." When speaking to Jim, about mentoring others, he answered, "it's not one person, never is...it's all about banding together to overcome obstacles...I was fortunate enough to see the results (of the teamwork) in my travels during practicum visiting clinics...They say you cannot change the world. I disagree, you can. I have seen it...It happens one student at a time."



**The 2017 Award of Merit is presented to James Cooper, DD  
by Council Member Michael Weiss, Bsc, DD**

#### Order of Merit Award Recipients

2001	Mr. Robert Richardson, DD, F.C.A.D.
2002	Mr. David Kerslake, DD, F.C.A.D.
2003	Mr. Walter Assmus, DD, F.C.A.D.
2004	Mr. Gerhard Guenther, DD, F.C.A.D.
2005	Mr. Shaun Yandt, DD, F.C.A.D.
2006	Mr. Raymond Hansen, DD, F.C.A.D.
2007	Mr. Emil Boviz, DD
2008	Mr. Hart Nessler, DD, F.C.A.D.
2009	<i>Not awarded</i>
2010	Mr. Patrick Felt, DD
2011	Mr. Kenneth Auld, DD, F.C.A.D.
2012	Mr. John Burnham, B.Sc, DD
2013	Mr. Jack Katz, DD
2014	Mr. Michael Thomas, DD
2015	Mr. Gerard Mercier, DD
2016	Mr. Michael Weiss, DD
2017	Mr. James Cooper, DD

## Registrar's Report

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The regulatory world continues to evolve with the “right touch” regulation. It is exciting to know that so many other bodies have adopted the right touch regulation in their approach to their legislative mandates. CARNA has not only adopted for their College they are also training their staff to utilize the right touch in their workplace.

Watching and measuring the outcomes with the College of Alberta Denturists has been extremely interesting, as many areas are being highlighted. We find that public education regarding a denture wearer for first time patients is not very factual and that advertising and television shows continue to shape an unrealistic expectation from the public. We also find that the denturist must be more diligent in ensuring the patient expectations are reasonably managed.

We have also found that a major concern is the costs that the government is willing to pay for denture care for the vulnerable senior, the AISH and social service patients. With the life expectancy being so much higher than before we see dentures being made for people in their nineties, which was unheard of a simple decade ago. We can understand the government wanting to save money on health costs, perhaps the best way is for the government to admit that they do not cover 100% of the denture costs.

Carol Stewart, Registrar



**GALLO & COMPANY\***  
CHARTERED PROFESSIONAL ACCOUNTANTS

Accounting  
Tax  
Business Advisors

**COLLEGE OF ALBERTA DENTURISTS**  
**Financial Statements**  
**Year Ended December 31, 2017**

221, 65 Chippewa Road  
Sherwood Park, Alberta T8A 6J7  
P: 780.417.7530  
F: 780.464.9733

6, 12415 Stony Plain Road  
Edmonton, Alberta T5N 3N3  
P: 780.417.7530  
F: 780.464.9733

\*Denotes Professional Corporation

**COLLEGE OF ALBERTA DENTURISTS**  
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**Year Ended December 31, 2017**

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**GALLO & COMPANY\***  
CHARTERED PROFESSIONAL ACCOUNTANTS

Accounting  
Tax  
Business Advisors

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of College of Alberta Denturists

We have audited the accompanying financial statements of College of Alberta Denturists, which comprise the statement of financial position as at December 31, 2017 and the statements of revenues and expenditures, changes in net assets and cash flow 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### 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.

*(continues)*

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\*Denotes Professional Corporation



Independent Auditor's Report to the Members of College of Alberta Denturists *(continued)*

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Alberta Denturists as at December 31, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

A handwritten signature in cursive script that reads "Galt & Company".

Edmonton, Alberta  
June 4, 2018

PROFESSIONAL CORPORATION  
CHARTERED PROFESSIONAL ACCOUNTANTS

**COLLEGE OF ALBERTA DENTURISTS**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2017**

	2017	2016
<b>REVENUE</b>		
Regulated member permit fees	\$ 653,796	\$ 654,868
Examination fees	43,800	56,400
Application fees and late penalties	6,700	22,300
Levy on registration (Schedule 1)	4,500	12,000
Interest income	3,545	3,423
Provisional member permit fees	1,903	8,333
	<u>714,244</u>	<u>757,324</u>
<b>EXPENSES</b>		
Salaries and wages (Note 11)	232,279	204,800
Committee (Note 10)	88,348	87,401
Professional conduct	69,965	52,944
Office	61,328	39,867
Rent	53,133	52,925
Professional fees	39,117	35,162
Examination costs	34,295	54,689
Interest and bank charges	16,770	18,116
Amortization	8,467	6,680
Complaints Director	5,046	26,381
Insurance	2,880	2,800
Registrar	832	750
Bad debts	-	16,543
Memberships	-	650
	<u>612,460</u>	<u>599,708</u>
<b>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<b>101,784</b>	<b>157,616</b>
<b>OTHER INCOME</b>		
Loss on disposal of assets	<u>(3,815)</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 97,969</b>	<b>\$ 157,616</b>

See notes to financial statements



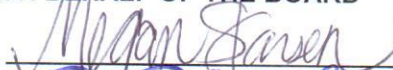
# COLLEGE OF ALBERTA DENTURISTS

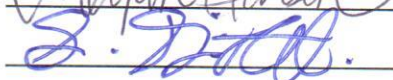
## Statement of Financial Position

December 31, 2017

	2017	2016
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Notes 2, 9)	\$ 1,117,446	\$ 1,104,746
Accounts receivable	3,150	3,460
Current portion of Professional Conduct receivable (Note 3)	22,200	23,750
Prepaid expenses	2,924	2,880
Malpractice insurance receivable (Note 12)	-	825
	<u>1,145,720</u>	<u>1,135,661</u>
CAPITAL ASSETS (Notes 2, 5)	54,709	24,252
PROFESSIONAL CONDUCT RECEIVABLE (Note 3)	8,850	26,850
REIMBURSABLE HEARING COSTS (Note 4)	<u>129,143</u>	<u>92,963</u>
	<u>\$ 1,338,422</u>	<u>\$ 1,279,726</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 13,111	\$ 27,260
Current portion of capital leases (Note 7)	4,650	4,016
Goods and services tax payable	23,863	23,319
Employee deductions payable	<u>4,502</u>	<u>-</u>
	46,126	54,595
CAPITAL LEASE OBLIGATION (Note 7)	16,274	3,146
DEFERRED REVENUE (Note 6)	<u>641,169</u>	<u>685,101</u>
	<u>703,569</u>	<u>742,842</u>
<b>NET ASSETS</b>		
Unrestricted General Fund	424,068	364,227
Invested in capital assets	33,785	20,657
Restricted Professional Conduct Fund (Note 9)	<u>177,000</u>	<u>152,000</u>
	634,853	536,884
	<u>\$ 1,338,422</u>	<u>\$ 1,279,726</u>
LEASE COMMITMENTS (Note 8)		

ON BEHALF OF THE BOARD

 Director

 Director

See notes to financial statements

**COLLEGE OF ALBERTA DENTURISTS**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2017**

	Unrestricted General Fund	Invested in capital assets	Restricted Professional Conduct Fund (Note 9)	2017	2016
<b>NET ASSETS -</b>					
<b>BEGINNING OF</b>					
<b>YEAR</b>	\$ 364,227	\$ 20,657	\$ 152,000	\$ <b>536,884</b>	\$ 379,267
Excess (deficiency)					
of revenue over					
expenses	198,790	(8,467)	(92,354)	<b>97,969</b>	157,616
Capital asset					
additions	(47,752)	47,752	-	-	-
Interfund transfers	(91,197)	(26,157)	117,354	-	-
<b>NET ASSETS - END</b>					
<b>OF YEAR</b>	\$ 424,068	\$ 33,785	\$ 177,000	\$ <b>634,853</b>	\$ 536,883

See notes to financial statements

**COLLEGE OF ALBERTA DENTURISTS**

**Statement of Cash Flow**

**Year Ended December 31, 2017**

	<b>2017</b>	<b>2016</b>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 97,969	\$ 157,616
Items not affecting cash:		
Amortization of capital assets	8,467	6,680
Loss on disposal of capital assets	3,815	-
	<u>110,251</u>	<u>164,296</u>
Changes in non-cash working capital:		
Accounts receivable	310	(1,575)
Current portion of Professional Conduct receivable	1,550	13,303
Accounts payable	(14,149)	(135)
Prepaid expenses	(44)	55,981
Goods and services tax payable	544	26,450
Malpractice insurance receivable	825	(825)
Professional Conduct receivable	18,000	39,668
Deferred revenue	(43,932)	(13,403)
Employee deductions payable	4,502	-
Reimbursable hearing costs	(36,180)	(92,963)
	<u>(68,574)</u>	<u>26,501</u>
Cash flow from operating activities	<u>41,677</u>	<u>190,797</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(24,503)	(1,951)
Proceeds on disposal of capital assets	5,012	2,000
Cash flow from (used by) investing activities	<u>(19,491)</u>	<u>49</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of obligations under capital lease	(9,486)	(3,822)
Cash flow used by financing activities	<u>(9,486)</u>	<u>(3,822)</u>
<b>INCREASE IN CASH FLOW</b>	<b>12,700</b>	<b>187,024</b>
Cash - beginning of year	<u>1,104,746</u>	<u>917,722</u>
<b>CASH - END OF YEAR</b>	<u><b>\$ 1,117,446</b></u>	<u><b>\$ 1,104,746</b></u>

See notes to financial statements



# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2017

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### 1. DESCRIPTION OF OPERATIONS

The College of Alberta Denturists (the "College") was established under the Health Professions Act to regulate the profession of denturism in Alberta and to strive to ensure that Albertans receive ethical, professional and safe denturist services. The College is registered as a not-for-profit organization and, as such, is exempt from income taxes under Section 149 (1)(l) of the Income Tax Act.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) using the restricted fund method of recording contributions.

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the College determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the College expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

#### Cash and cash equivalents

Cash consists of \$83,767 (2016 - \$90,725) in an operating account and \$1,033,679 (2016 - \$1,013,920) in a savings account which bears interest at 0.5% (2016 - 0.5%) per annum. Of the total balance in the savings account, \$145,950 (2016-121,900) is restricted as part of the Professional Conduct Fund.

(continues)

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## COLLEGE OF ALBERTA DENTURISTS

### Notes to Financial Statements

Year Ended December 31, 2017

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### Fund accounting

The College of Alberta Denturists follows the restricted fund method of accounting for contributions.

Annual member dues and ancillary services are recognized as revenue in the Unrestricted General Fund over the period to which they relate.

Unrestricted investment income is recognized as revenue when earned in the Unrestricted General Fund.

Restricted contributions are recognized as revenue of the fund in the year the funds are received.

Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions received to date consist of amounts in the Professional Conduct Fund, as described in Note 9.

In order to ensure observance of the limitations and restrictions placed on the use of resources available to the College, the accounts of the College are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the directives of the Executive Council and the College's internal policies. For financial reporting purposes, the accounts have been classified into the following funds:

##### Unrestricted General Fund

This fund is available for general purposes and reflects the transactions associated with the operating activities of the College.

##### Invested in Capital Assets

This fund records the activities associated with the College's capital assets.

##### Restricted Professional Conduct Fund

The College is required to maintain an ability to discharge the financial requirements that result from its statutory obligations as contained in the Health Professions Act and in the Denturists Profession Regulation enacted thereunder. The externally restricted Professional Conduct Fund (PCF) reflects the above financial obligations. The College Council may, at its discretion, allocate funds from the General Fund to supplement shortfalls in the PCF.

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# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2017

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Capital assets

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

Equipment	20%	declining balance method
Computer software	30%	declining balance method
Computer equipment	30%	declining balance method
Furniture and fixtures	20%	declining balance method
Website	20%	straight-line method
Leasehold improvements	20%	straight-line method

The College regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

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

#### Leases

Leases are classified as capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value at the beginning of the lease. All other leases are accounted for as operating leases; wherein, rental payments are expensed as incurred.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Significant areas requiring the use of estimates include the determination of the useful life of capital assets and allowance for doubtful accounts.

### 3. PROFESSIONAL CONDUCT RECEIVABLE

	2017	2016
Fines and cost orders at December 31	\$ 31,050	\$ 50,600
Less current portion	(22,200)	(23,750)
	<u>\$ 8,850</u>	<u>\$ 26,850</u>

# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2017

### 4. REIMBURSABLE HEARING COSTS

The balance consists of administrative costs incurred for ongoing member hearings and cases. Expenses associated with these cases are reimbursable based on court decisions. When a member is found not guilty, the deferred reimbursable hearing balance for the member's case is adjusted accordingly.

### 5. CAPITAL ASSETS

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Equipment	\$ 60,887	\$ 33,555	\$ 27,332	\$ 9,795
Computer software	24,083	18,595	5,488	6,975
Computer equipment	17,170	13,567	3,603	5,148
Furniture and fixtures	59,043	40,757	18,286	2,334
	<u>\$ 161,183</u>	<u>\$ 106,474</u>	<u>\$ 54,709</u>	<u>\$ 24,252</u>

The following assets included above are held under capital lease Note 7:

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Equipment	\$ 23,249	\$ 2,325	\$ 20,924	\$ 8,828

### 6. DEFERRED REVENUE

Deferred revenue consists of annual member dues for 2018, which have been invoiced prior to December 31, 2017.

# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2017

### 7. CAPITAL LEASE OBLIGATION

Office equipment is leased under a capital lease agreement bearing interest at 0% per annum, repayable in quarterly blended payments of \$1,162 and expiring on April 28, 2022.

Amounts payable within one year

	2017	2016
	\$ 20,924	\$ 7,162
	(4,650)	(4,016)
	<u>\$ 16,274</u>	<u>\$ 3,146</u>

Principal repayment terms are approximately:

2018	\$ 4,650
2019	4,650
2020	4,650
2021	2,324
	<u>\$ 16,274</u>

### 8. LEASE COMMITMENTS

The College has a long term lease with respect to its premises. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at December 31, 2017, are as follows:

2018	\$ 41,085
2019	41,085
2020	41,085
2021	41,085
2022	41,085
Thereafter	184,886
	<u>\$ 390,311</u>



# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2017

### 9. PROFESSIONAL CONDUCT FUND

The Professional Conduct Fund (PCF) was initially funded through a \$500 fee per Regulated Member. This fund is externally restricted by the College's Regulated Members to fund professional conduct costs incurred by the College.

The PCF policy sets a desired minimum amount for the fund, based on the number of Regulated Members multiplied by the amount of the PCF fee and the retained PCF fees of former Regulated Members who have resigned for a period not exceeding two years. Council may require all Regulated Members to pay a special levy in an amount necessary to restore the PCF account to the minimum amount, if necessary.

The reconciliation of desired amounts with the ending fund balance can be summarized as follows:

	2017	2016
<b>Professional Conduct Fund</b>		
Desired minimum amount for PCF		
Desired balance, beginning of year	\$ 172,500	\$ 160,500
Levy on registration	4,500	12,000
Desired balance, end of year	177,000	172,500
Impact of Professional Conduct activities		
Balance, beginning of year	172,500	160,500
Net expenses in operations (Schedule 1)	(92,654)	(84,344)
Interfund transfer from General Fund	108,854	96,344
<b>Actual PCF at year-end</b>	<b>177,000</b>	<b>172,500</b>
Consists of:		
Restricted cash (Note 2)	145,950	121,900
Professional Conduct receivable (Note 3)	8,850	26,850
Current portion of Professional Conduct receivable (Note 3)	22,200	23,750
	<b>177,000</b>	<b>172,500</b>

### 10. COMMITTEES

	2017	2016
Examination	\$ 66,376	\$ 69,655
Council	17,843	15,397
Registration	3,108	1,265
Standards	885	1,084
Advisor	136	-
	<b>\$ 88,348</b>	<b>\$ 87,401</b>

Committee costs include travel, meetings and per diems. The above noted expenses do not include costs of the public members of Council, for regular scheduled council meetings, as their expenses are remitted to and funded by Alberta Health and Wellness.

COLLEGE OF ALBERTA DENTURISTS

Notes to Financial Statements

Year Ended December 31, 2017

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11. SALARIES, REMUNERATION, AND BENEFITS

The College paid the following amounts for salaries, remuneration and benefits in the year:

	2017	2016
Administrative wages	\$ 127,335	\$ 104,159
Registrar Remuneration	85,270	84,782
Staff benefits	19,674	15,859
	<u>\$ 232,279</u>	<u>\$ 204,800</u>

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12. MALPRACTICE INSURANCE RECEIVABLE

The College collects Malpractice Insurance fees from members, which are paid to the insurance carrier on their behalf. The amount collected was \$51,150 (2016 - \$52,800) and the amount paid was \$51,150 (2016- \$52,8000), resulting in a receivable of \$NIL (2016 - \$825).

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## COLLEGE OF ALBERTA DENTURISTS

### Notes to Financial Statements

Year Ended December 31, 2017

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#### 13. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of December 31, 2017.

##### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College is exposed to credit risk resulting from the possibility that a member or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The College's primary exposure to credit risk relates to accounts receivable from members for disciplinary action.

##### Liquidity risk

The College's objective is to have sufficient liquidity to meet its liabilities when due. The College monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2017, the College's most significant liabilities are accounts payable and accrued liabilities, all of which fall due for payment within one year of the statement of financial position date. The College manages liquidity risk through ongoing review of accounts receivable balances and the management of its cash and debt positions.

##### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to minimal interest rate risk.

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#### 14. COMPARATIVE FIGURES

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

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**COLLEGE OF ALBERTA DENTURISTS**  
**Statement of Operations - Professional Conduct Fund**      **(Schedule 1)**  
**Year Ended December 31, 2017**

	2017	2016
<b>REVENUE</b>	<b>\$ 4,500</b>	<b>\$ 12,000</b>
<b>EXPENSES</b>		
Professional fees	65,292	45,713
Complaints director services fee	26,888	26,381
External investigation services and expenses	3,854	759
Hearing tribunal	820	6,470
Bad debts	-	16,543
	<b>96,854</b>	<b>95,866</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ (92,354)</b>	<b>\$ (83,866)</b>