

Annual Report 2019



COLLEGE OF
ALBERTA DENTURISTS

2019 Annual Report

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About the College

The College





The College of Alberta Denturists is the regulatory body for denturists in Alberta pursuant to the *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 1, 2002.

To deliver its mandate of ensuring that Albertans receive ethical, professional and safe denturist services, through leadership, innovation and inter-professional relationships, the College works with the public, its members and industry partners.

The Profession

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 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 or education 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.



In Alberta, denturists on the general register may use the protected titles of denturist or registered denturist. Provisional denturist is the title for those on the provisional register.

The College also recognizes the initials DD and the title denture specialist to denote registration as a denturist in Alberta.

Message From The Leadership

The College of Alberta Denturists exists so that Albertans may be assured of receiving safe, professional and ethical denturist services. With this mandate, 2019 was a transformative year for the College.

Staff and Council have worked tirelessly to ensure that the College continues to meet its regulatory requirements and to build and expand our solid foundation as an effective and collaborative health regulator. As the keystone of governance, Council has reviewed and reformed its policy structure to increase efficiency and efficacy. The College has also commenced reviews and revisions of two pillars of regulation: the competency profile for entry-to-practice education and the Code of Ethics. These projects will come to a close in 2020 resulting in new documents for action and guidance. Council has also moved to an inclusive process for Council member nominations and election. By moving to a virtual platform, we are able to engage regulated members in all corners of the province. This proved effective for our 2019 election and will be continued. This fall also saw the launch of our new branding through a newly developed website and registration system. These tools will make engaging with the College intuitive and straight forward while our new branding signifies a modern outlook while heeding the history of the profession.

The College also continued to collaboratively engage with our stakeholders both within and outside the realm of denturism. Through the year, we worked with the Denturist Association of Alberta to ensure continuity and alignment. In addition, to facilitate the transfer of the responsibility of negotiating the denturist fee

guide for the province from the College to the association. In August, the Minister of Health, the Honourable Tyler Shandro, removed the College's approval under section 27 of the *Health Professions Act*, to negotiate fees for the profession, which effectively passed the responsibility to the association as they had requested. The College has also started a collaborative network with other denturist regulators in Canada through which the profession of denturism, denturists and denturist education will strengthen and solidify as robust and progressive; not shying away from change nor innovation. A large stakeholder group that the College and Council have strived to collaborate with in 2019 is the membership. Through a renewed relationship between the College and members, 2019 showed growth of the profession in the pride of self-regulation and engagement with College activities.

Alongside the changes noted above, two new pieces of legislation were introduced with significant impact to the College, its members and the public. Major amendments to the *Health Professions Act*, in the form of Bill 21, *An Act to Protect Patients*, and the *Fair Registration Practices Act* (which will come into force March 1, 2020) brought accountability to the forefront in ensuring regulation in the public interest. Through collaborations with government, other health regulatory Colleges, the membership and the public, the College has ensured that regulatory responsibility and

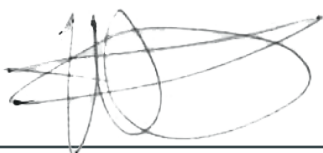
professional knowledge align with the public interest. In this, we can be assured that Albertans receive safe health services and applicants for registration are treated fairly, consistently and respectfully.

Unfortunately, in 2019, we bid a premature farewell from Council to Ms. Tammy McCorkell, a public member. We thank Tammy for her abbreviated, albeit effective, tenure.

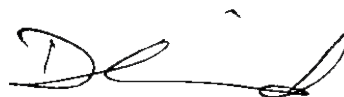
We are proud to work with denturists across the province in various capacities to ensure that the College of Alberta Denturists thrives, and Albertans receive safe and competent denturist care. Through the dedication and hard work of regulated members on our statutory and other standing committees, self-regulation is evident in the College. Council and staff thank the members whose selfless commitment to the organization ensures that the people of this province receive high quality care.

We are proud to serve Albertans with our knowledge and expertise both in a governance and professional capacity and present this annual report, as approved by Council, for the year ending December 31, 2019.

Respectfully



Rae-Lynne Porter, DD
Council President



Dacia Richmond, MRT(NM), BSc
Registrar

College Leadership 2019

Council

 **Rae-Lynne Porter, DD**
President

 **Megan Skarsen, DD**
Vice-President

 **Michael Weiss, DD**

 **Kim Maximchuk, DD**

 **David Bennett, DD**

 **Dustin Schinbein, RRT, MBA, PMP**
Public Member

 **Tammy McCorkell**
Public Member (to February 11, 2019)

Staff

 **Dacia Richmond, MRT(NM), BSc**
Registrar

 **Lloyd Fischer, Q. MED, RPR, CM**
Complaints Director

 **Karen Irwin**
Administrative Assistant/Hearings Director

Public Members' Report

Public members are government appointed volunteers, tasked with participation in College governance and oversight, in the public's interest. We were appointed to the Council of the College of Alberta Denturists for three-year terms through an Order of Council by the Lieutenant Governor of Alberta, in accordance with the *Health Professions Act*. Unfortunately, public member Tammy McCorkell was required to prematurely vacate her position with the Council. I would like to take this opportunity to thank Tammy for her contributions and wish her well in her next endeavours. I am honored to continue to aid the College in serving their mandate to govern the profession of Denturists in a manner that best serves and protects the interest of the Albertan public.

I would like to acknowledge that the College of Alberta Denturists' Mission Statement is, "Through leadership, innovation, and inter-professional relationships, the College discharges its duties ethically, respectfully and with full accountability and transparency."

The College of Alberta Denturists continues to work collaboratively with stakeholders to establish, bolster, and expand relationships in alignment with their mission. This includes ongoing collaboration with the Denturist Association of Alberta to appropriately negotiate general roles and responsibilities in a manner that best serves their members, and the public. Additional stakeholder engagement includes, but is not limited to, engagement with the Northern Alberta Institute of Technology, the government of Alberta, the Alberta Federation of Regulated Health Professions, and other regulators of Canadian Denturists.

Through Royal Assent, April 1, 2019, changes to Bill 21: An Act to Protect Patients came into effect impacting all health professionals under the *Health Professions Act*. Amendments were intended to protect patients against sexual abuse and sexual misconduct through mandatory penalties and reinstatement prevention for health professionals, as well as College-based support for patients. In accordance with these changes, the College of Alberta Denturists was able to respond swiftly, amending the Standards of Practice, updating policies and procedures, and engaging with the registered denturists of Alberta.

In 2019, the College of Alberta Denturists underwent necessary modernization with the launch of a new website, member portal, and registration system. Increased registration functionality will improve satisfaction among denturists. The new look will bolster public perception of the profession while enhanced features will streamline access to information for members, patients, and the public.

Ongoing projects of interest to the public include the review and revision of essential dentist governance:

1. National Competency Profile
2. Code of Ethics
3. Standards of Practice

I look forward to continuing to support the College of Alberta Denturists in serving their mandate to govern the profession of denturists, while serving and protecting the public's interest.

Respectfully,

Dustin Schinbein, RRT, MBA, PMP

Committees



Examination Committee

The Examination Committee works to ensure that the registration examination administered by the College is a psychometrically sound, robust and defensible process by which the eligibility for registration with the College may be determined.

Tony Ivcevic, DD – Chair • Dan Heighton, DD • Dejan Mihajlov, DD • Erin Rodgers, DD



Fee Guide Development and Negotiations Committee

This committee has worked at arms length from the College to enact the authority given, April 11, 2002 under s. 27 of the *Health Professions Act* (HPA). These members were elected by and from the general membership at the College of Alberta Denturists' Annual General Meeting. After extensive collaboration with the Denturist Association of Alberta (DAA) and the Government of Alberta, effective August 28, 2019, the Minister of Health withdrew the College's approval under s. 27 of the HPA. The fee guide development and negotiations are now the responsibility of the DAA. While with the College, the committee members were:

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



Nominations Committee

In the move for the College to be more inclusive and transparent, Council has reformed the Council nominations and election process. To guide this process, a Nominations Committee was established. This Committee is responsible for all aspects of this from speaking with regulated members about nominations to vetting nominations and presenting a slate of nominees for the election ballot. One member of the committee must be a member of Council.

Megan Skarsen, DD – Chair • Dave Fedechko, DD • Misty Norton, DD



Registration Committee

The Registration Committee is established by statute and confers and makes decisions on matters of registration referred to it by the Registrar.

Katherine Holyk, DD – Chair • Jatinder Sharma, DD • Darron Ward, DD

Chris Duncan, DD (January – August)

Satpreet Grewal, DD (November – December)



Standards Committee

The Standards Committee was established to provide guidance and recommendations on the development and maintenance of standards for the profession. In June 2019, Council made the decision to dissolve the Standards Committee in favour of a more inclusive model of standard development and validation through College staff, Council and the entire regulated membership. Until June, the committee members were:

Jayesh Bharadia, DD • Janet Paradis, DD • Karen Smith, DD

Registration Report

The College works to ensure that solid and defensible criteria are in place by which applicants to the College are assessed for registration initially and at renewal. By these processes, we report our registration activities for 2019.

Applications and Registrations

	2019		2018	
	Applications	Registrations	Applications	Registrations
New graduates				
Alberta program	12	12	12	12
Out-of-province programs	0	0	0	0
Denturists from other provinces	3	3	4	4
Internationally-educated denturists	0	0	0	0
Reinstatements				
Alberta	6	6	5	5
Other provinces	0	0	0	0
TOTAL	21	21	21	21



Registration Renewals

	2019	2018
TOTAL PRACTICE PERMITS RENEWED	296	304

Regulated Members

	2019*	2018
Regulated members		
General register	313	325
Provisional register	4	2
TOTAL	317	327

* at December 31, 2019

Courtesy Register

	2019	2018
Regulated members		
Courtesy register	0	0
TOTAL	0	0

Transition from Regulated Membership

* The following numbers represent those transitioning from regulated practice.

	2019	2018
Parental/medical leave	2	1
Retirement	6	4
Left jurisdiction	9	2
Other	7	7
TOTAL	24	14

Registration Reviews

In 2019, no reviews were requested as a result of registration decisions.



CCP Report

In their Continuing Competence Program (CCP), as per s. 10.1(1) of the *Denturists Profession Regulation*, regulated members must complete 100 hours of continuing education, in accordance with the rules established by Council under s. 11. These hours must be completed within each five-year cycle beginning on the January 1 following the year of the regulated member's initial registration under the *Dental Mechanics Regulation* or under the *Denturists Profession Regulation*.

Regulated members may obtain continuing education credit hours by undertaking:

- (a) activities that contain scientific or clinical content related to the practice of denturism; and/or
- (b) continuing education activities that promote the personal or non-clinical development of the regulated member. This category may only be used to a maximum of 10 hours per five-year cycle.



Aside from the areas that pertain directly to the scientific and clinical aspects of the profession, the College encourages members to participate in education in other areas such as business and other programming which results in the members providing quality patient care to their patient populations.

In 2019, the College moved online platforms for the members to report their CCP. The new platform is more user friendly and streamlined to better meet the legislative requirements of the program. Until the end of 2019, regulated members submitted, to the Registrar, their records of the activities of continuing education undertaken and specified the activities undertaken in accordance with the program rules. As such, the College's Registrar was responsible for monitoring a regulated member's compliance with the requirements of the CCP. Going forward, the College will be launching an audit system to monitor member compliance.

As per section 9(f) of the *Denturists Profession Regulation*, members must be in compliance with their CCP in order to renew their registration for the subsequent year. Failure to comply may have implications on a member's practice permit.

In 2019, all members were in compliance with their CCP requirements.



Complaints Report 2019

The College of Alberta Denturists ensures that all complaints received are handled through a fair and transparent process while confirming compliance with obligations set out in legislation.

Complaints	
Carried over from 2018	2
New in 2019	9
TOTAL	11
Disposed in 2019	9
Remain open	2

Of those active complaints in 2019, the College followed different legislated processes depending on the individual complaint.

Complaint Resolution	
Dismissed	2
Resolved informally	6
Alternative Complaint Resolution	0
Investigated	1
Referred to a hearing	2
Section 118 incapacity assessment	0

Background		Outcome
1	Patient was unhappy with the overall quality of their finished denture.	Resolved informally
2	Patient alleged the denturist would not return their calls.	Resolved informally
3	Patient was unhappy with the total costs charged for their denture.	Resolved informally
4	Patient was unhappy with the total costs charged for their denture.	Resolved informally
5	Patient was unhappy with the overall quality of their finished denture.	Resolved informally
6	Patient alleged the denturist made a poor-quality denture.	Dismissed
7	Alberta Health Services reported to the College a health inspection request for a denture clinic.	Resolved after Alberta Health Services investigated
8	Patient alleged the denturist used the wrong metal in the frame of their denture.	Resolved informally
9	Patient alleged the denturist was yelling at them during consultations, adjustments and final delivery of the denture.	Dismissed
10	Hearing carried over from prior years: Record Keeping	Hearing set for 2020
11	Hearing carried over from prior years: Judicial Challenge	Judicial Challenge – judgement favoured the College – move to hearing in 2020

Hearings

Hearings	
Dismissed	2
Outstanding from previous years	2
Held in 2019	0
Closed in 2019	0
Remain outstanding	2
Section 118 incapacity assessment	0
Hearings closed to the public	N/A

Appeals

Appealed	
to CRC	0
to Council	0
to the court	0

Complaints related to Sexual Misconduct and/or Sexual Abuse

Complaints	2019	2018
Sexual Misconduct	0	0
Sexual Abuse	0	0

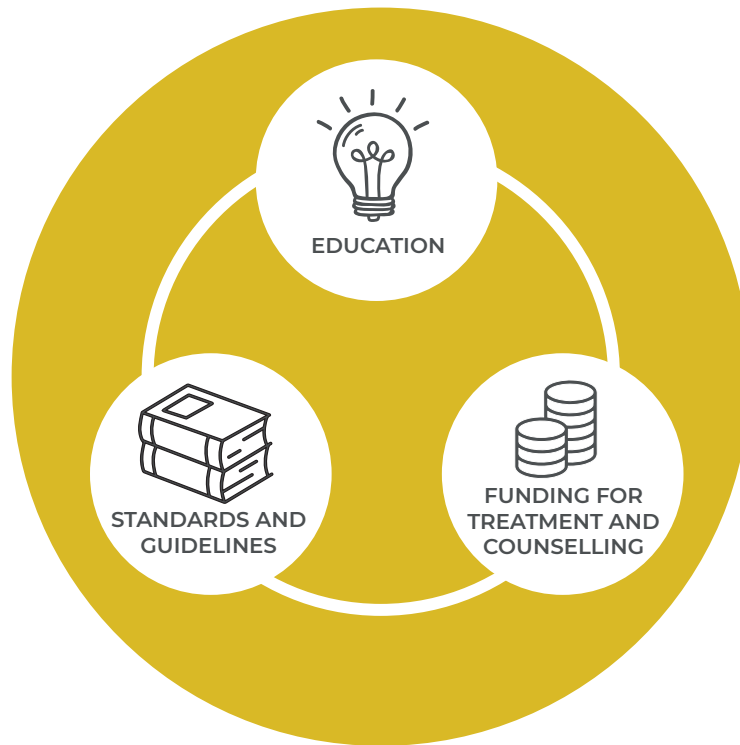
In circumstances where a complaint of sexual misconduct or sexual abuse is opened by the Complaints Director, as per Part 8.2 of the Health Professions Act, the College provides funding to the complainant through the Patient Treatment and Counselling Fund. Below is the College's data related to this fund for the year 2019.

Patient Treatment and Counselling Fund

	Related to Sexual Abuse	Related to Sexual Misconduct	Total
Number of complaints	0	0	0
Number of patients that accessed the Fund	0	0	0
Amount of money dispersed	\$0	\$0	\$0

Patient Relations Program

The College has established a Patient Relations Program in accordance with Part 8.2 of the *Health Professions Act*. This entity is multi-faceted in that it provides for:



Education



College staff and Hearing Tribunal/ Complaint Review Roster regulated members have received training on trauma informed practice and the legal issues pertaining to sexual abuse and sexual misconduct by regulated members towards patients.



Council is receiving training on trauma informed practice and the legal issues pertaining to sexual abuse and sexual misconduct by regulated members towards patients.



All other regulated members are receiving training on trauma informed practice. Members have access to the material at no charge and must complete this training in order to renew their practice permit.



The College has redeveloped its website and provided information directly to the public in a clear and transparent manner.

Standards and Guidelines



The College approved amendments to the Standards of Practice for denturists to encompass the definition of a patient and set the minimum expected standards for denturists in regard to professional boundaries and the inherent power imbalance between the patient and denturist.



The College published a practice guideline on the conduct of regulated members towards patients



Funding for Treatment and Counselling



In accordance with the regulations, the College has established a fund which is available to a complainant who alleges sexual abuse and/or sexual misconduct by a regulated member.



Eligibility for and disbursement of funds are as per the regulations.



The College has not dispersed funds of this type in 2019.

Examination Report

The College of Alberta Denturists administers a registration examination that is used as a measure to assess applications for registration as a regulated member on the general register. The exam consists of two components: a multiple-choice question (MCQ) examination and an objective structured clinical examination (OSCE). This exam structure ensures consistency and objectivity in assessment. A candidate must be successful on both components in order to qualify for registration on the general register.

As per policy, an individual may have a maximum of three attempts, per component, to be successful.

Under the psychometric guidance of Martek Assessments Ltd., the College of Alberta Denturists' Examination Committee ensures that the processes for the development and administration of the Alberta registration examination for denturists have rigor and fairness imbedded. The examination processes include:

(a) development of examination items

- i. with the psychometrician and the examination committee, regulated members work to create and develop defensible questions for both the MCQ and OSCE exam components

(b) training for examination assessors

- i. all regulated members who volunteer to assess examination candidates during the OSCE must be trained, in the processes established with the exam, to ensure consistency and fairness of assessment

(c) standard setting to determine each exam's cut-score

- i. for new items or scenarios, under the guidance of the psychometrician, regulated members set the passing (cut) score for the examination

(d) examination administration

- i. At present, venues at the University of Alberta are contracted for the administration of the examination over a two-day period

(e) processing of results

- i. all examination data is delivered directly to the psychometrician for analysis
- ii. any discrepancies identified by the psychometrician are discussed with the Chair of the Examination Committee and a sub-committee of regulated members is established to discuss how to proceed
- iii. iterative reviews and analysis are carried out by the psychometrician until no discrepancies remain
- iv. the psychometrician then determines which exam candidates were successful and which were not, and the candidates are informed of their results by the College.

As with any decision of the College, an appeal process exists for examination candidates. All candidates are informed of this process.

2019 Examination Results

The MCQ is offered twice per year for candidates while the OSCE is offered once. The results follow below.

January 2019

MCQ		
	Candidates	Successes
First-time sitting	0	N/A
Successive sittings	3	2

June 2019

	MCQ		OSCE	
	Candidates	Successes	Candidates	Successes
First-time sitting	17	14	17	16
Successive sittings	1	0	4	3

The College would like to express its appreciation to all members who contributed their expertise and assistance. Their invaluable contribution with development, assessing and standardizing ensures that this examination is robust and defensible in terms of both validity and reliability.



Fee Guide Report

In 2002, upon formation of the College, the Minister of Health granted approval pursuant to Section 27 of the *Health Professions Act* (HPA) for the College to provide guidelines for professional dentist fees in the form of a recommended fee schedule and to negotiate professional fees on behalf of its regulated members. This was via an arm's-length committee composed of three regulated members in good standing elected by the general membership, functioning independently of the Council and reporting to Council only for purposes of providing information. The Fee Guide Development & Negotiation Committee was responsible for the negotiation of fees with various organizations and for the development of a recommended fee schedule for the dentist profession in Alberta.

On August 28, 2019, following collaborative communication between the Dentist Association of Alberta (DAA), the Government of Alberta and the College, the Minister of Health removed the approval of the College under section 27 of the HPA. This effectively approved the transfer of the responsibility for fee guide development and negotiations to the DAA. Both the College and the DAA are very pleased at the outcome of this process.

The College would like to thank those members who participated in the Fee Guide Development & Negotiation Committee over the 17 years for which this was the responsibility of the College.

Awards

Starting in 1986, an endowment fund was started at the Northern Alberta Institute of Technology (NAIT) for the purpose of providing scholarship, bursaries or student awards to students in the Denturist Technology program. Each year, two awards are bestowed to program students as managed by NAIT and program faculty.

The College of Alberta Denturists Lucien Maynard Award and President's Award of Excellence are awarded on the basis of clinical proficiency, academic achievement and qualities of leadership. For 2019, the College is very pleased to announce the recipients as Taylor Wyley and Carson Dudley, respectively. The College wishes all them best in the conclusion of their studies.

Volunteers 2019

The College would like to acknowledge the following volunteers for their service in 2019.

Ashley Adams • Hussein Amery • Erin Barbeau • David Bennett • Jayesh Bharadia
Erika Braun • Steven Cheema • Kevin Cho • Rainella Deis • Richard Donily
Chris Duncan • Darcy Dyck • Dave Fedechko • Anna-Lisa Fontana
Satpreet Grewal • Michael Hansen • Dan Heighton • Katherine Holyk
Raymond Houle • Tony Ivcevic • Soo Kim • John Kim • Luke LaRocque-Walker
James Lee • June MacGregor • Patricia Matusko • Kim Maximchuk
Tammy McCorkell • Gerard Mercier • Dan Mihajlov • Misty Norton • Charles O'Toole
Janet Paradis • Diane Plassé • Rae-Lynne Porter • Terrena Rizzoli • Erin Rodgers
Steven Sailer • Dustin Schinbein • Jatinder Sharma • Neharika Sharma
Megan Skarsen • Karen Smith • Dwight Spinner • Cynthia Sweet • Troy Thompson
Marc Wagenseil • Darron Ward • Michael Weiss

Financial Statements

Year Ended December 31, 2019

Independent Auditor's Report

To the Members of College of Alberta Denturists

Opinion

We have audited the financial statements of College of Alberta Denturists (the College), which comprise the statement of financial position as at December 31, 2019, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- * Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- * Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- * Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- * Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- * Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Edmonton, Alberta
March 13, 2020

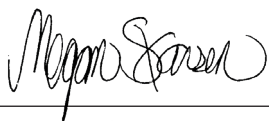
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS


Statement of Revenues and Expenditures

Year Ended December 31, 2019

	2019	2018
REVENUES		
Regulated member permit fees	\$ 645,268	\$ 606,253
Examination fees	94,000	72,500
Application fees and late penalties	9,650	10,900
Levy on registration (Schedule 1)	8,500	9,500
Hearing cost recovery (Schedule 1)	2,000	8,000
Non regulated member permit fees	650	57
Interest income	246	4,622
	760,314	711,832
EXPENSES		
Salaries and wages (Note 11)	\$ 280,465	\$ 273,297
Professional conduct	90,762	215,507
Examination costs	77,841	61,819
Committee (Note 10)	60,081	103,150
Rent	40,725	41,156
Amortization	33,282	12,724
Office	34,072	36,226
Information technology	23,768	-
Interest and bank charges	21,476	18,895
Complaints director	12,312	37,460
Professional fees	15,089	23,950
Insurance	4,298	3,045
	694,171	827,229
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 66,143	\$ (115,397)

ON BEHALF OF THE BOARD


 _____ Director


 _____ Director

Statement of Financial Position

December 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash (Notes 2, 9)	\$ 1,351,305	\$ 1,178,753
Accounts receivable	13,710	17,270
Current portion of Professional Conduct receivable (Note 3)	4,450	17,800
Prepaid expenses	9,045	2,939
	1,378,510	1,216,762
CAPITAL ASSETS (Notes 2, 5)	58,903	43,544
PROFESSIONAL CONDUCT RECEIVABLE (Note 3)	-	4,450
	\$ 1,437,413	\$ 1,264,756
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 17,980	\$ 30,875
Current portion of capital leases (Note 6)	4,650	4,650
Goods and services tax payable	34,548	21,775
Employee deductions payable	5,859	1,505
	63,037	58,805
OBLIGATIONS UNDER CAPITAL LEASE (Note 6)	5,812	10,462
DEFERRED REVENUE (Note 7)	782,965	676,033
	851,814	745,300
NET ASSETS		
Unrestricted general fund	345,089	304,526
Invested in capital assets	45,510	28,430
Restricted professional conduct fund (Note 9)	195,000	186,500
	585,599	519,456
	\$ 1,437,413	\$ 1,264,756

Statement of Changes in Net Assets

Year Ended December 31, 2019

	Unrestricted General Fund	Invested in capital assets	Restricted Professional Conduct Fund (Note 9)	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 304,526	\$ 28,430	\$ 186,500	\$ 519,456	\$ 634,853
Excess (deficiency) of revenue over expenses	66,143	-	-	66,143	(115,397)
Transfer to Professional Conduct Fund	97,919	-	(97,919)	-	-
Transfer of funds	28,431	(28,431)	-	-	-
Capital asset additions	(45,511)	45,511	-	-	-
Interfund transfer	(106,419)	-	106,419	-	-
NET ASSETS - END OF YEAR	\$ 345,089	\$ 45,510	\$ 195,000	\$ 585,599	\$ 519,456

Statement of Cash Flows

Year Ended December 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ 66,143	\$ (115,397)
Item not affecting cash: Amortization of capital assets	33,282	12,724
	99,425	(102,673)
Changes in non-cash working capital:		
Accounts receivable	3,560	(14,120)
Current portion of Professional Conduct receivable	13,350	4,400
Accounts payable	(12,895)	17,762
Prepaid expenses	(6,106)	(15)
Goods and services tax payable	12,773	(2,088)
Deferred revenue	106,932	34,864
PCF Receivables (long term)	4,450	4,400
Employee deductions payable	4,354	(2,997)
Reimbursable hearing	-	129,143
	126,418	171,349
Cash flow from operating activities	225,843	68,676
INVESTING ACTIVITIES		
Purchase of capital assets	(48,866)	(1,557)
Proceeds on disposal of capital assets	225	-
Cash flow used by investing activities	(48,641)	(1,557)
FINANCING ACTIVITY		
Repayment of obligations under capital lease	(4,650)	(5,182)
INCREASE IN CASH FLOW	172,552	61,307
Cash - beginning of year	1,178,753	1,117,446
Cash - END OF YEAR	\$ 1,351,305	\$ 1,178,753

Notes to Financial Statements

Year Ended December 31, 2019

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.

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 \$1,342,034 (2018 - \$1,057,292) in an operating account and \$9,272 (2018 - \$121,460) in a savings account which does not bear interest. Of the total cash balance, \$190,500 (2018 - \$164,250) is restricted as part of the Professional Conduct Fund.

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.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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:

Computer software	30%	declining balance method
Computer equipment	30%	declining balance method
Equipment	20%	declining balance method
Furniture and fixtures	20%	declining balance method
Website	100%	declining balance 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.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

	2019	2018
Fines and cost orders at December 31	\$ 4,450	\$ 22,250
Less current portion	(4,450)	(17,800)
	\$ -	\$ 4,450

4. DEFERRED HEARING COSTS

Costs associated to the hearings related to professional misconduct of members of the College of Alberta Denturists may be recovered depending on the judgement of the hearing tribunal. In the prior year two on-going cases of misconduct were deemed to be recoverable. Both cases have been resolved in the current year.

5. CAPITAL ASSETS

	Cost		Accumulated amortization		2019 Net book value		2018 Net book value
Computer software	\$ 24,083	\$	20,737	\$	3,346	\$	4,298
Computer equipment	22,594		18,553		4,041		2,751
Equipment	60,887		43,394		17,493		21,866
Furniture and fixtures	58,818		47,295		11,523		14,629
Website development	45,000		22,500		22,500		-
	\$ 211,382	\$	152,479	\$	58,903	\$	43,544

5. CAPITAL ASSETS (continued)

The following assets included above are held under capital lease Note 6:

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Equipment	\$ 23,249	\$ 9,857	\$ 13,392	\$ 16,739

6. CAPITAL LEASE OBLIGATION

	2019	2018
Office equipment is being leased under a lease agreement bearing interest at 0% per annum, repayable in quarterly payments of \$1,162 and expiring on April 28, 2022.	\$ 10,462	\$ 15,112
Amounts payable within one year	(4,650)	(4,650)
	\$ 5,812	\$ 10,462

Principal repayment terms are approximately:

2020	\$ 4,650
2021	4,650
2022	1,162
	\$ 10,462

7. DEFERRED REVENUE

Deferred revenue consists of annual member dues for 2020, which have been received prior to December 31, 2019.

8. LEASE COMMITMENTS

The College has long term leases with respect to its premises and office services. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at December 31, 2019, are as follows:

2020	\$ 43,658
2021	43,658
2022	46,338
2023	49,017
2024	49,017
Thereafter	116,111
	\$ 347,799

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:

	2019	2018
Professional Conduct Fund		
Desired minimum amount of PCF		
Desired balance, beginning of year	\$ 186,500	\$ 177,000
Levy on registration	8,500	9,500
Desired balance, end of year	195,000	186,500
Impact of Professional Conduct activities		
Balance, beginning of year	186,500	177,000
Net expenses in operations (Schedule 1)	(97,919)	(235,467)
Interfund transfer from General Fund	106,419	244,967
Actual PCF at year-end	186,500	177,000
Consists of:		
Restricted cash (Note 2)	190,500	164,250
Professional Conduct receivable (Note 3)	4,500	4,450
Current portion of Professional Conduct receivable (Note 3)	-	17,800
	195,000	186,500

10. COMMITTEES

	2019	2018
Council	\$ 43,968	\$ 52,846
Examination	16,113	49,824
Fee guide and negotiations	-	121
Registration	-	359
Standards	-	-
	\$ 60,081	\$ 103,150

The Committee's 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.

11. SALARIES, REMUNERATION, AND BENEFITS

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

	2019	2018
Administrative wages	\$ 121,831	\$ 141,318
Registrar Remuneration	111,687	112,426
Staff benefits	21,887	19,553
	\$ 255,405	\$ 273,297

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 \$NIL (2018 - \$54,020) and the amount paid was \$NIL (2018 - \$54,020), resulting in a receivable of \$NIL (2018 - \$NIL).

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, 2019.

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, 2019, 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.

14. COMPARATIVE FIGURES

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

Statement of Operations - Professional Conduct Fund

(Schedule 1)

Year Ended December 31, 2019

	2019	2018
REVENUE		
Levy on Registration	\$ 8,500	\$ 9,500
Hearing cost recovery	2,000	8,000
	10,500	17,500
EXPENSES		
Informal complaint process	90,424	185,332
Complaints director services fee	17,995	37,710
Hearing tribunal	-	26,658
External investigation services and expenses	-	3,267
	108,419	252,967
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (97,919)	\$ (235,467)

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