

Annual Report 2020



COLLEGE OF
ALBERTA DENTURISTS

www.abdenturists.ca

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About Us





The College

The College of Alberta Denturists is the regulatory body for denturists in Alberta pursuant to the *Health Professions Act* (HPA) and the *Denturists Profession Regulation* (regulation) enacted thereunder. Schedule 8 of the HPA was proclaimed in force as was the regulation on September 1, 2002.

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

The Profession

Denturists are primary healthcare providers who work in varied practice settings and provide one or more of the following services:

-  Assess, diagnose and treat persons missing some or all of 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
-  Provide restricted activities authorized in the regulation.

Most denturists provide their services from independent denture clinics; however, some practice in other environments such as in laboratory, education, mobile, research, or administrative settings. Those denturists who work in a clinical setting provide dental prostheses for patients who are missing two or more of their natural teeth, as well as providing other oral health services such as sports mouth guards and tooth whitening procedures.

In Alberta, denturists may use the protected titles of denturist and registered denturist while on the general register or provisional denturist for those on the provisional register. The College also recognizes the initials DD and the term 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, 2020 has been a challenging and yet rewarding year for the College.

2020 set boundaries and challenges in place for all Albertans as a result of the COVID-19 pandemic. These challenges are magnified in a regulatory setting as we work to ensure the health and safety of our patients and all Albertans. In March, it became evident that the pandemic was taking hold and putting Albertans at risk of not only infection by the novel coronavirus, but their mortality. In response to this, the College took the proactive approach and suspended the provision of non-essential services by denturists ahead of the provincial mandate in late March. A denturist's patient population, by in large, is a vulnerable group whether characterized by age or health. Council's decision to suspend non-essential services when they did undoubtedly saved lives. The College continues to monitor the pandemic and is in collaboration with other health regulators and the Government of Alberta to ensure transparency and best practice as we forge through these unprecedented times.



Alongside the College's pandemic response, staff and Council have worked tirelessly to ensure that the College continues to meet and exceed its regulatory requirements and to build and expand upon our solid foundation as an effective and collaborative health regulator. With other Canadian denturist regulators, the national competency profile for denturists was approved by our College and in multiple jurisdictions. Council also approved, following robust validation from Alberta denturists, a revised Code of Ethics. The College awaits stakeholder consultation through Alberta Health to move this project towards completion. This year also signified the launch of a large-scale review and revision of our Standards of Practice. This project is serving to not only modernize and align our standards with other professions and other jurisdictions, but to set a landmark precedent for standards in denturism. These endeavours could not have been launched or accomplished without the dedication of denturists to their College and self-regulation.

Alongside the changes noted above, two new pieces of legislation were introduced with significant impact to the College, denturists, and the public. Bill 30 was introduced in the spring as an

amendment to the *Health Professions Act* (HPA). The main implication for Colleges is the restructuring of Councils, panels of Councils, and Hearing Tribunals/Complaint Review Committees from a minimum of 25% public members to 50% representation. The College continues to work with the government to ensure compliance with the number of required public members. Further amendments to the HPA, in the form of Bill 46: *The Health Statutes Amendment Act*, were passed in the fall sitting of the legislature. These amendments have significant implications for Colleges in moving to lessen the legislative burden by shifting policy to the Colleges' Standards of Practice and Bylaws. The College is actively working on actualizing these changes.

The College also continued to collaboratively engage with our stakeholders both within and outside the domain of denturism. The College continues to collaborate with the Denturist Association of Alberta and the other Canadian denturist regulators for information sharing and to align our processes. Most notably working towards adoption of the new competency profile in all Canadian jurisdictions. This document forms the basis for the continuing project to unite all denturist regulators with a national exam process. In addition, the College has formed a collaborative partnership with the other oral health regulators in Alberta. Although precipitated by the need for a consistent pandemic response, this forum has proven to be invaluable in all areas of practice. Through these and further collaboration 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, competent, and ethical health services.

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

We are honoured 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, 2020.

Respectfully,



Megan Skarsen, DD
Council President



Dacia Richmond, MRT(NM), BSc
Registrar



College Leadership

Council



Megan Skarsen, DD
President



Kim Maximchuk, DD
Vice-President



Michael Weiss, DD



Mike Galye, DD



Tim Kohlen, DD



Dustin Schinbein, RRT, MBA, PMP
Public Member

Staff



Dacia Richmond, BSc, MRT(NM)
Registrar



Lloyd Fischer, CPHR, Q. MED, RPR, CM, NCI
Complaints Director & Privacy Officer



Karen Irwin
Administrative Assistant & Hearings Director





Public Member's Report

The province of Alberta regulates numerous health professions. A majority proportion of these health professions, including the profession of denturists, are regulated by self-governing colleges under the *Health Professions Act* (HPA). The HPA was introduced to regulate health professions in a manner that facilitates non-exclusive, overlapping scopes of practice. The HPA requires Colleges to carry out governance responsibilities in a manner that protects and serves public interest.

Public members are government appointed volunteers, tasked with participation in College affairs. We are appointed to regulatory college councils for three-year terms through an Order of Council by the Lieutenant Governor of Alberta, in accordance with the HPA. After two and a half years, I am honoured to continue supporting 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.

In 2020, the provincial government passed Bill 30: *The Health Statutes Amendment Act* (2020) which updated the HPA (as stated on the Government of Alberta's website):

-  "Changes will increase the number of public members appointed to regulatory college councils, complaint review committees and hearing tribunals to give Albertans a stronger voice and greater role in professional oversight."
-  "The number of public members will increase to 50% of each group's membership up from 25%."



These amendments translated to a need for four additional public members, bringing the College Council to a governing capacity of 10. This high volume prompted the Council to discuss and ultimately decide to remove a Council seat, held by a dentist, through attrition. Moving forward the Council will have a governing capacity of eight, and we continue to wait for the appointment of new public members by the Government of Alberta. We believe that a Council of eight will allow for the legislated public participation without dramatically diluting the involvement of regulated members.

For further information regarding recent legislation impacting the Council and all regulated health professions in Alberta, please visit the government's website: <https://www.alberta.ca/improving-public-health-care.aspx#jumplinks-3>

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 & Advisories

Registration Committee

The Registration Committee is established by statute and confers and makes decisions on matters of registration referred to it by the Registrar and oversees the College's mandatory Continuing Competence Program.



Katherine Holyk, DD
Chair



Darron Ward, DD



Jatinder Sharma, DD



Satpreet Grewal, DD



Darrell Cruz, DD

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



Erin Rodgers, DD



Dejan Mihajlov, DD
(until November 9, 2020)

Standards of Practice Advisory Group

This ad hoc advisory group was established to provide guidance and recommendations on the review and revision of the College's Standards of Practice. This committee was very active in 2020 meeting four times and providing feedback in between. Led by a consultant, this group has been instrumental in ensuring the currency and relevance of our revised document.



Ashley Adams, DD



Jayesh Bharadia, DD



Joanna Cho, DD



Raymond Houle, DD



Anastasiya Sivkova, DD

Nominations Committee

The Nominations Committee is responsible for the Council nominations process. One member of the committee must be a member of Council. Due to governance adjustments as a result of Bill 30, this committee was inactive in 2020.



Mike Galye, DD
Chair



Misty Norton, DD



David Fedechko, DD

Registration Report

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he 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 2020.

Applications and Registrations

	2020		2019	
	Applications	Registrations	Applications	Registrations
New Graduates				
Alberta Program	3	3	12	12
Out of Province Program	1	1	0	0
Denturists from other Provinces	1	1	3	3
Internationally-educated Denturists	1	1	0	0
Reinstatements				
Alberta Program	0	0	6	6
Out of Province Program	1	1	0	0
TOTALS	7	7	21	21

Registration Renewals

	2020	2019
Total Practice Permits Renewed	306	296

Regulated Members (at December 31)

	2020	2019
General Register	325	313
Provisional Register	1	4
Total	326	317

Courtesy Register

	2020	2019
Courtesy Register	0	0
Total	0	0

Transition from Regulated Membership

The following numbers represent those transitioning from regulated practice.

	2020	2019
Parental/Medical Leave	1	2
Retirement	2	6
Left Jurisdiction	3	9
Other	3	7
Total	9	24

Registration Review

In 2020, 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 programing which results in the members providing quality care to their patient populations.



In 2020, the Registration Committee, the statutory committee with legislated oversight of the CCP, proposed new CCP Rules to the membership and to Council. The Rules were approved by Council in late 2020. These new Rules incorporate the concept of a two-step validation system within the CCP to monitor denturist compliance with the program. One arm of this system includes a quantitative review of denturists' CCP reporting in alignment with a legal declaration at renewal. 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 denturist's practice permit. The other pathway, working in tandem, is a qualitative validation of a mostly randomly selected subset of denturists. This process will be carried out by the Registration Committee on an annual basis. Both processes work together and exemplify due diligence by the College in monitoring denturists' participation in the CCP.

In 2020, all regulated members were in compliance with their CCP requirements.

Professional Conduct

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 2020	9
TOTAL	11
Disposed in 2020	10
Remain open	1

Of those active complaints in 2020, the College followed different legislated processes depending on the individual complaint.

Complaint	
Dismissed	3
Resolved informally	5
Alternative Complaint Resolution	0
Investigated	1
Referred to a hearing	2
Section 118 incapacity assessment	0

	Background	Outcome
1	Patient was upset with the communication style of the dentist	Dismissed
2	Patient was unhappy with the price for the denture.	Dismissed
3	Patient alleged the dentist made a poor-quality denture.	Dismissed
4	Patient reported infection prevention and control (IPC) concerns.	Investigated
5	IPC concerns, patient-relationship, COVID directive not followed.	Referred to a hearing
6	Patient alleged the dentist made a poor-quality denture.	Resolved informally
7	Patient alleged the dentist made a poor-quality denture.	Resolved informally
8	Patient was unhappy with the number of visits and total costs for services.	Resolved informally
9	Patient alleged the dentist made a poor-quality denture.	Resolved informally
10	Recordkeeping concerns from a previous year complaint.	Referred to a hearing
11	Patient was unhappy with the price of the denture and alleged poor-quality.	Resolved informally

Hearings

Hearings	
Outstanding from previous years	2
Held in 2020	2
Closed in 2020	2
Remain outstanding	0
Hearings closed to the public	0

Appeals

Appealed	
to CRC	0
to Council	0
to the court	0



Funding Guidelines

For patient treatment and counselling related to complaints of sexual abuse and/or sexual misconduct

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.





	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

-  Council, College staff and Hearing Tribunal/Complaint Review Roster regulated members receive training in trauma informed practice and the legal issues pertaining to sexual abuse and sexual misconduct by regulated members towards patients.
-  All other regulated members receive 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 for 2021.
-  All new applicants must complete the trauma-informed training as part of the application process.
-  The College has provided information on its website with clarity and transparency.

Standards and Guidelines

-  The College's Standards of Practice provides the definition of a patient and sets the minimum expected standards for denturists in regard to professional boundaries and the inherent power imbalance between the patient and denturist.
-  The College is currently reviewing and revising this document to provide added clarity on this subject.
-  The College published a practice guideline on the conduct of regulated members towards patients.

Funding for Treatment and Counseling

-  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 matter in 2020.

Registration Examination

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 by denturists under psychometric guidance
- (b) standard setting to determine each exam and component's cut-score
- (c) examination administration - at present, venues at the University of Alberta are contracted for the administration of the examination over a two-day period. OSCE stations, both with standardized patients and non-interactive are assessed by a dentist who have been trained in this type of assessment
- (d) processing of results - the psychometrician analyzes the results and identifies any discrepancies. Through iterative reviews, and discussion with a select group of denturists, any discrepancies are resolved. Taking these processes into consideration, the psychometrician determines candidate success.

Candidates are advised that they have the option to appeal their results based on the exam process. There were no exam appeals in 2020.



2020 Examination Results

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

January 2020

	MCQ	
	Candidates	Successes
First-time sitting	1	1
Successive sittings	2	2

October 2020

	MCQ		OSCE	
	Candidates	Successes	Candidates	Successes
First-time sitting	18	11	19	18
Successive sittings	0	N/A	0	N/A

The College would like to express its appreciation to all denturists 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.

Volunteers

Abdo Fares
Anastasiya
Sivkova
Anna-Lisa
Fontana
Ashley Adams
Cynthia Sweet
Dan Heighton
Darcy Dyck
Darrell Cruz
Darron Ward
David Bennett
David Fedechko
Dejan Mihajlov
Dustin Schinbein
Dwight Spinner

Erika Braun
Erin Barbeau
Erin Rodgers
Gerard Mercier
Hussein Amery
James Lee
Janet Paradis
Jason Le
Jatinder Sharma
Jayesh Bharadia
Joanna Cho
June McGregor
Karen Smith
Katherine Holyk
Kevin Cho

Kim Maximchuk
Luke LaRocque-
Walker
Marc Wagenseil
Mark Mulzet
Megan Skarsen
Michael Weiss
Mike Galye
Misty Norton
Patricia Matusko
Rae-Lynne Porter
Rainella Deis
Raymond Houle
Richard Donily
Satpreet Grewal
Shelby Larre

Soo Kim
Steve Cheema
Terrena Rizzoli
Tim Kohlen
Tony Ivcevic
Trisha Rolfsen
Troy Thompson

MULTUMESC
SPASIBO
MERC
MATONDO
ASANTE
GRAZIE
TERMAKASIH
KIITOS
DANKE
OBRIGADO
MERC
GRAZIE
VINAKA
MATURNUWUN
GRAZIE
WELALIN
RAIBHMAITHAGAT
CHOKRANE
MULTUMESC
NIRRINGRAZZJAK
MATURNUWUN
DANKE
WELALIN

THANK YOU

MULTUMESC
NIRRINGRAZZJAK
GRACIAS
DANKE
MATURNUWUN
MATONDO
WELALIN
VINAKA
MOCHCHAKKERAM
KIITOS
SALAMAT
NIRRINGRAZZJAK
VINAKA
DANKE
SPASIBO
GRACIAS
DANKE
CAMONBAN
TERMAKASIH
MAAKE
KIITOS
UATSAUGRAUKOJ
ARIGATO
NIRRINGRAZZJAK
MAAKE
SPASIBO
MATONDO



Financial Statements

Year Ended December 31, 2020

Financial Statements

Year Ended December 31, 2020

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, 2020, 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, 2020, 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.

G. H. LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Edmonton, Alberta

April 9, 2021

PROFESSIONAL CORPORATION

CHARTERED PROFESSIONAL ACCOUNTANTS

Statement of Revenues and Expenditures

Year Ended December 31, 2020

	2020	2019
REVENUES		
Regulated member permit fees	\$ 795,000	\$ 645,268
Examination fees	85,500	94,000
Application fees and late penalties	10,245	9,650
Hearing cost recovery	3,500	2,000
Non-regulated member permit fees	115	650
Levy on registration	-	8,500
	\$ 894,360	\$ 760,068

	2020	2019
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	\$ 131,654	\$ 65,897

See notes to financial statements

	2020	2019
EXPENSES		
Salaries, remuneration, and benefits (Note 10)	\$ 311,798	\$ 280,465
Professional conduct	104,057	108,419
Examination costs	81,743	77,841
Corporate services	58,190	34,072
Rent	45,562	40,725
Committees (Note 9)	45,134	54,736
Professional fees	41,761	15,089
Amortization	31,577	33,282
Information technology	21,781	23,768
Interest and bank charges	21,103	21,476
Insurance	-	4,298
	\$ 762,706	\$ 694,171

	2020	2019
OTHER INCOME		
Government assistance (Note 11)	\$ 3,852	\$ -
Interest income	12	246
	3,864	246
EXCESS OF REVENUES OVER EXPENSES	\$ 135,518	\$ 66,143

Statement of Financial Position

Year Ended December 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash (Note 8)	\$ 1,525,740	\$ 1,351,305
Accounts receivable	7,966	13,710
Current portion of Professional Conduct receivable (Note 3)	-	4,450
Prepaid expenses	4,154	9,045
	1,537,860	1,378,510
CAPITAL ASSETS (Note 4)	28,379	58,903
	\$ 1,566,239	\$ 1,437,413

ON BEHALF OF THE BOARD



Director



Director

	2020	2019
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 21,108	\$ 17,981
Current portion of capital leases (Note 5)	4,650	4,650
Goods and services tax payable	36,376	34,548
Wages payable	2,266	-
Employee deductions payable	6,101	5,859
	70,501	63,038
OBLIGATIONS UNDER CAPITAL LEASE (Note 5)	1,162	5,812
DEFERRED REVENUE (Note 6)	773,460	782,965
	845,123	851,815
NET ASSETS	721,116	585,598
	\$ 1,566,239	\$ 1,437,413

COMMITMENTS (Note 7)

See notes to financial statements

Statement of Changes in Net Assets

Year Ended December 31, 2020

	2019 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2020 Balance
Unrestricted General Fund	\$ 345,087	\$ 135,518	\$ 223,899	\$ (151,054)	\$ 553,450
Internally Restricted Professional Conduct Fund (Note 8)	195,000	-	-	(195,000)	-
Invested in capital assets	45,511	-	1,054	(28,899)	17,666
Internally Restricted Operational Reserve Fund	-	-	75,000	-	75,000
Internally Restricted Patient Treatment & Counselling Fund	-	-	50,000	-	50,000
Internally Restricted Fair Registration Practices Act Audit Reserve Fund	-	-	25,000	-	25,000
	\$ 585,598	\$ 135,518	\$ 374,953	\$ (374,953)	\$ 721,116

	2018 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2019 Balance
Unrestricted General Fund	\$ 304,524	\$ 66,143	\$ 126,350	\$ (151,930)	\$ 345,087
Internally Restricted Professional Conduct Fund (Note 8)	186,500	-	106,419	(97,919)	195,000
Invested in capital assets	28,431	-	45,511	(28,431)	45,511
	\$ 519,455	\$ 66,143	\$ 278,280	\$ (278,280)	\$ 585,598

See notes to financial statements

Statement of Cash Flows

Year Ended December 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 135,518	\$ 66,143
Item not affecting cash: Amortization of capital assets	31,577	33,282
	167,095	99,425
Changes in non-cash working capital:		
Accounts receivable	5,744	3,560
Current portion of Professional Conduct receivable	4,450	13,350
Accounts payable	3,128	(12,895)
Prepaid expenses	4,891	(6,106)
Goods and services tax payable	1,828	12,773
Deferred revenue	(9,505)	106,932
Wages payable	2,266	-
PCF Receivables (long term)	-	4,450
Employee deductions payable	242	4,354
	13,044	126,418
Cash flow from operating activities	180,139	225,843

	2020	2019
INVESTING ACTIVITIES		
Purchase of capital assets	(1,054)	(48,866)
Proceeds on disposal of capital assets	-	225
Cash flow used by investing activities	(1,054)	(48,641)
FINANCING ACTIVITY		
Repayment of obligations under capital lease	(4,650)	(4,650)
INCREASE IN CASH FLOW	174,435	172,552
Cash - beginning of year	1,351,305	1,178,753
Cash - END OF YEAR	\$ 1,525,740	\$ 1,351,305

See notes to financial statements

Notes to Financial Statements

Year Ended December 31, 2020

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 \$1,507,376 (2019 - \$1,342,033) in an operating account and \$18,364 (2019 - \$9,272) in a savings account which does not bear interest. Of the total cash balance, \$nil (2019 - \$190,500) is restricted as part of the Professional Conduct Fund, \$50,000 is restricted as part of the Patient Treatment & Counselling Fund, \$25,000 is restricted as part of the Fair Registration Audit Fund, and \$75,000 is restricted as part of the Operational Reserve Fund.

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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. This fund has been dissolved effective January 1, 2020.

Internally Restricted Patient Treatment and Counselling Fund

As per Bill 21, a regulator is responsible for the payment of treatment and counselling for any complainant who alleges unprofessional conduct in the forms of sexual abuse and/or sexual misconduct. This fund reflects the above financial obligations. A complaint must be deemed valid by the Complaints Director before the funds become available. The maximum amount and timeline that is available to the patient is as per the Funding for Treatment and Counselling Regulation and currently equals approximately \$25,000 per patient per complaint.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)***Internally Restricted Fair Registration Practices Act Audit Reserve Fund**

The Fair Registration Practices Act came into force on March 1, 2020. The regulations stipulate that the College will be audited on their registration practices and will be billed for the audit process. This fund is held for that purpose.

Internally Restricted Operational Reserve Fund

This fund is restricted to ensure the College has one year of operational funds available at its discretion should there be government directives or other influences that would affect the business of the College.

Impairment of Long Lived Assets

The College tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

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

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

	2020	2019
Fines and cost orders at December 31	\$ -	\$ 4,450
Less current portion	-	(4,450)
	\$ -	\$ -

The full amount of the Professional Conduct receivable has been received in the 2020 fiscal year.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Computer software	\$ 24,083	\$ 21,499	\$ 2,584	\$ 3,346
Computer equipment	23,648	21,065	2,583	4,041
Equipment	60,887	46,893	13,994	17,493
Furniture and fixtures	58,818	49,600	9,218	11,523
Website	45,000	45,000	-	22,500
	\$ 212,436	\$ 184,057	\$ 28,379	\$ 58,903

The following assets included above are held under capital lease Note 5:

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Equipment	\$ 10,462	\$ 4,650	\$ 5,812	\$ 13,392

5. CAPITAL LEASE OBLIGATION

	2020	2019
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.	\$ 5,812	\$ 10,462
Amounts payable within one year	(4,650)	(4,650)
	\$ 1,162	\$ 5,812

Principal repayment terms are approximately:

2021	\$ 4,650
2022	1,162
	\$ 5,812

6. DEFERRED REVENUE

Deferred revenue consists of annual member dues for 2021, which have been received prior to December 31, 2020.

7. 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, 2020, are as follows:

2021	\$ 43,658
2022	43,338
2023	49,017
2024	49,017
2025	46,444
Thereafter	69,667
	\$ 304,141

8. 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.

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8. PROFESSIONAL CONDUCT FUND *(continued)*

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

	2020	2019
Professional Conduct Fund		
Desired minimum amount of PCF		
Desired balance, beginning of year	\$ 195,000	\$ 186,500
Levy on registration	-	8,500
Desired balance, end of year	195,000	195,000
Impact of Professional Conduct activities		
Balance, beginning of year	195,000	186,500
Net expenses in operations (Schedule 1)	-	(97,919)
Interfund transfer (to) from General Fund	(195,000)	106,419
Actual PCF at year-end	-	186,500
Consists of:		
Restricted cash (Note 2)	-	190,500
Professional Conduct receivable (Note 3)	-	4,500
	-	195,000

The Professional Conduct Fund was dissolved in the year. The balance was transferred from this fund to the Unrestricted General Fund.

9. COMMITTEES

	2020	2019
Council	\$ 23,793	\$ 36,004
Examination	12,223	15,560
Ad-hoc	4,968	-
Registration	4,052	3,097
Nominations	88	75
	\$ 45,134	\$ 54,736

The Committees 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.

The Ad-hoc committee costs consist of expenses for the Standards of Practice Advisory Group. This group of regulated members were consulted in the review and revision of the Standards of Practice.

10. SALARIES, RENUMERATION, AND BENEFITS

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

	2020	2019
Administrative salaries	\$ 264,097	233,518
Administrative benefits	23,779	21,887
Other remuneration	23,922	25,060
	\$ 311,798	\$ 280,465

11. GOVERNMENT ASSISTANCE

Due to the negative economic impact of the COVID-19 pandemic, the Government of Canada released the Temporary Wage Subsidy for Employers (TWSE) program on March 2020. The TWSE allows eligible employers to reduce the amount of payroll deductions they would otherwise be required to remit to the Canada Revenue Agency from March 18, 2020 to June 19, 2020.

The College qualified for TWSE for the following periods in the fiscal year:

	2020
Temporary Wage Subsidy for Employers (TWSE)	
Period from March 18, 2020 to March 27, 2020	\$ 990
Period from March 28, 2020 to April 10, 2020	\$ 990
Period from April 11, 2020 to April 24, 2020	\$ 990
Period from April 25, 2020 to May 8, 2020	\$ 661
Period from May 9, 2020 to May 22, 2020	\$ 221
	<u>\$ 3,852</u>

As at December 31, 2020, the College has received the full amount of the TWSE.

The entire TWSE relevant to the fiscal year has been recognized in government assistance on the statement of revenue and expenditures.

12. 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, 2020.

12. FINANCIAL INSTRUMENTS *(continued)***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, 2020, 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.

13. 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, 2020

	2020	2019
REVENUE		
Hearing cost recovery	\$ -	\$ 2,000
Levy on registration	-	8,500
	-	10,500
EXPENSES		
Informal complaint process	-	90,424
Complaints director services fee	-	17,995
	-	108,419
DEFICIENCY OF REVENUE OVER EXPENSES	\$ -	\$ (97,919)

As this fund has been dissolved as of January 1, 2020, the revenue and expenses that were allocated to the Professional Conduct Fund are now allocated to the Unrestricted General Fund.

See notes to financial statements



COLLEGE OF

ALBERTA DENTURISTS