



COLLEGE OF
ALBERTA DENTURISTS

ANNUAL
REPORT

2021





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Message from the Leadership



The College is proud that denturists across the province are working in various capacities to ensure safe and competent denturist care and services for all Albertans.

The College of Alberta Denturists exists so that Albertans may be assured of receiving safe, competent, and ethical denturist care and services. With this mandate, 2021 has been a challenging and yet rewarding year for the College.

2021 continued to be a year of change and challenge for the College. With the ongoing pandemic, society has had to shift to new ways of doing everyday tasks, and this undoubtedly stretched to the operation of a regulatory College and the provision of patient care and services. The year also brought forth new legislation by which the College must be compliant.

In April, Bill 30: *Health Statutes Amendment Act* was proclaimed which included amendments to many pieces of legislation including, our governing legislation, the *Health Professions Act* (HPA). These amendments now mandate at least 50% public representation on Council, panels of Council, Hearing Tribunals, and Complaint Review Committees. The College continues to be in need of public members for Council as we await appointments from the Ministry of Health. Also, in 2021, there were further, sweeping amendments to the HPA in the form of Bill 46: *Health Statutes Amendment Act (No.2)*. Part of Bill 46 was proclaimed in October with the focus of this proclamation being the divestment of regulatory Colleges from any membership services functions that they may have upheld. The College is undertaking a review of its operations and functions with this lens and will report to the ministry in the new year. 2021 ended with the proclamation of Bill 49: *Labour Mobility Act*. At year's end, the College is reviewing this new legislation with a lens to any impacts on our registration processes.

As the College navigated these legislative changes, 2021 brought to fruition the hard work and dedication of denturists and the College with the launch of new initiatives and approval of foundational regulatory documents. Both the Code of Ethics and Standards of Practice review and revision projects ended in 2021 following extensive consultation and feedback from regulated members, regulatory colleagues in Alberta and nationally, education programs, the Ministry of Health, and other stakeholders. Council approved the final documents in November 2021 to be adopted and enforced January 1, 2022. To support the new Standards of Practice, and in recognition of interprofessional practice in the oral healthcare setting, the College also continued its work, in collaboration with the College of Dental Assistants of Alberta, the College of Dental Technologists of Alberta, and the College of Registered Dental Hygienists of Alberta, on a joint Infection Prevention and Control Guidelines document. This document is expected to come into force in mid-2022.

The College also had exciting progressions in its work to collaborate on a Canadian national registration examination for denturists. In collaboration with the College of Denturists of Ontario and the College of Denturists of British Columbia, and other denturist regulators and regulated members across the country, the inaugural multijurisdictional multiple-choice examination was successfully administered in June 2021. This exam will continue to be administered in this fashion on a biannual occurrence. At this time, the MCQ exam is complemented by the Alberta provincial Objective Structured Clinical Examination (OSCE). Work is now underway to move to a national OSCE format as well with a projected implementation of June 2025.

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

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, 2021.

Respectfully,



MEGAN SKARSEN, DD
COUNCIL CHAIR



DACIA RICHMOND, BSc, MRT(NM)
REGISTRAR

About the College/ Profession

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 care and services, through leadership, innovation, and inter-professional relationships, the College works with the public, its members and industry partners.

Denturists are independent, primary healthcare providers who work in varied practice settings.

THE PROFESSION

Denturists are independent, 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 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.

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

In Alberta, denturists may use the protected titles of denturist, 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.

List of Leadership

COUNCIL

MEGAN SKARSEN, DD
Chair

KIM MAXIMCHUK, DD
Vice-Chair

MIKE GALYE, DD
Regulated Member

TIM KOHLEN, DD
Regulated Member

DUSTIN SCHINBEIN
RRT, MBA, PMP
Public Member

JOE GAGLIARDI
FCPA, FCMA, ICD.D
Public Member
(from September 2021)

STAFF

DACIA RICHMOND
BSc, MRT(NM)
Registrar

LLOYD FISCHER
CPHR, SHRM-SCP,
Q. MED, RPR, CM, NCI
Complaints Director and
Privacy Officer

KAREN IRWIN
Administrative Assistant
and Hearings Director
(until May 2021)

ANDREA THORROUGOOD
Regulatory and Corporate
Services Coordinator
(from September 2021)

TAMMY AKERS
Hearings Director
(from May 2021)

Public Members' Report

The denturists of Alberta are regulated under the *Health Professionals Act* (HPA). Denturists specifically are self-governed via the College of Alberta Denturists, who's prime directive is to protect the public interest of all Albertans. 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 as well as to serve in the public's best interest.

As a public Council member, I was appointed as a government volunteer and have the mandate to protect the public's best interest, coupled with providing sound governance guidance as it pertains to College affairs. Public members 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. Although I was appointed in the fall of 2021, I see the profession adapting to new legislation (such as Bill 30) and other amendments prescribed in the HPA.

Unfortunately, public members are still underrepresented on the College of Alberta Denturists Council. Public appointed members vacillate from 1 to 2 public members recently, however the mandate of government, as stated

in the HPA is to have at least 50% allocation of public members to regulated members (four public members would bring the allocation on Council into balance). This 50% public member representation will give Albertan's peace of mind their best interests are being served.

In 2021, the College Council completed several mandates driven by changes to the HPA and regulatory best practice, such as revising their Standards of Practice for all denturists. Also, as mandated under the HPA the College reviewed and revised their Code of Ethics. See links below for further details:

Standards of Practice:

<https://www.abdenturists.ca/about/standards-of-practice/>


Code of Ethics:

<https://www.abdenturists.ca/about/code-of-ethics/>

These standards and code give more clarity to Alberta's denturists of the expectations as they serve their patients and also serve to inform the public of what they can expect when dealing with a denturist professional.

I am excited to serve on the College of Alberta Denturists to assist in executing the mandate to govern the profession of denturists, while serving and protecting the public's interest.

Best regards,



JOE GAGLIARDI,
FCPA, FCMA, ICD.D

Committees and Advisories

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 informed.

Tony Ivcevic, DD – Chair
Ashley Adams, DD
Erin Barbeau, DD
Abdo Fares, DD
Erin Rodgers, 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. This committee also acts in oversight of the Continuing Competence Program.

Jatinder Sharma, DD – Chair
Darrell Cruz, DD
Satpreet Grewal, DD
Jason Le, DD
Saba Siddique, DD
Darron Ward, DD

STANDARDS OF PRACTICE ADVISORY GROUP

This ad hoc group was established to provide guidance and recommendations on the review and revision of the College's Standards of Practice for the profession.

Led by a consultant, this group was 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

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 2021.

THE COLLEGE

	2021		2020	
	Applications	Registrations	Applications	Registrations
New Graduates				
Alberta Program	18	18	3	3
Out of Province Program	0	0	1	1
Denturists from other provinces	4	4	1	1
Internationally educated denturists	0	0	1	1
Reinstatements				
Alberta Program	2	2	0	0
Out of Province Program	2	2	1	1
Total	26	26	7	7

REGISTRATION RENEWALS

	2021	2020
Total practice permits renewed	302	306

REGULATED MEMBERS (At December 31)

	2021	2020
Regulated Members		
General Register	310	325
Provisional Register	2	1
Total Regulated Members	312	326

COURTESY REGISTER

	2021	2020
Regulated Members		
Courtesy Register	0	0
Total Regulated Courtesy Members	0	0

TRANSITION FROM REGULATED MEMBERSHIP

The following numbers represent those transitioning from regulated practice

	2021	2020
Parental/Medical Leave	1	2
Retirement	6	2
Left Jurisdiction	4	3
Other	6	3
Total	17	9

REGISTRATION REVIEW

In 2021, there was one review requested as a result of a registration decision.

2021 Stats



Age	M	F	Total
<25	8	11	19
26-35	46	32	78
36-45	37	25	62
46-55	49	20	69
56-65	48	12	60
66-75	15	0	15
TOTAL	203	100	303

AGE



YRS	M	F	Total
0-5	31	29	60
6-10	40	24	64
11-15	38	17	55
16-25	31	22	53
>25	63	7	70
TOTAL	203	99	302

YEARS OF EXPERIENCE


Volunteers

The College would like to acknowledge the following individuals for their service in 2021.

Ashley Adams
Hussein Amery
Erin Barbeau
Jayesh Bharadia
Joanna Cho
Darrell Cruz
Cezara Dumbrava
Ali Eldessouki
Abdo Fares
Anna-Lisa Fontana
Giuseppi (Joe) Gagliardi
Michael Galye
Satpreet (Sunny) Grewal
Raymond Houle
Anthony Ivcevic
Limson Kannanaykal Seemon
Hyun Soo Kim
Timothy Kohlen
Luke LaRocque-Walker
Jason Le

James Lees
Kim Maximchuk
Rae-Lynne Porter
Donalda (Jami) Reppert
Trisha Rolfson
Barbara Schaefer
Jatinder Sharma
Dustin Schinbein
Saba Siddique
Anastasiya Sivkova
Megan Skarsen
Cynthia Sweet
Alexander Syskakis
Marc Wagenseil
Darron Ward

Continuing Competence 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

- activities that contain scientific or clinical content related to the practice of denturism; and/or
- 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 2021, the College instituted a two-step validation process for monitoring member compliance with the CCP.

- 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. As such, a quantitative validation is done by the Registrar when reviewing applications for renewal. This validation verifies that the denturist has completed the learning required by the legislation and CCP Rules.
- In July, the Registration Committee, the statutory committee with legislated oversight of the CCP, incorporated the qualitative validation of member compliance with the CCP. In this process, the committee reviews the CCP portfolios of a randomly selected sample of denturists to ensure compliance with all aspects of the CCP. In 2021, 7% (n=21) of denturists were assessed by the registration Committee through this validation process.

Both processes work together and exemplify due diligence by the College in monitoring denturists' participation in the CCP. In 2021, all members were in compliance with their CCP requirements.

Complaints Report

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 2020	1
New in 2021	13
TOTAL	14
Disposed in 2021	12
Remain open	2

COMPLAINTS

Dismissed	1
Resolved informally	8
Alternative Complaint Resolution	0
Investigated	3
Referred to a hearing	0

Of those active complaints in 2021, the College followed different legislated processes depending on the individual complaint.

COMPLAINTS

	Root Cause	Outcome
1	Denture integrity	Resolved
2	Pricing	Resolved
3	Billing	Investigated
4	Billing	Investigated
5	Infection prevention and control	Referred to hearing (on-going)
6	Denture integrity	Resolved
7	Pricing	Resolved
8	Communication	Investigated
9	Infection prevention and control	Resolved
10	Billing	Resolved
11	Billing	Resolved
12	Communication	Resolved
13	Billing	Referred to hearing (on-going)
14	Social media	Dismissed

HEARINGS

Outstanding from previous years	0
Held in 2021	1
Closed in 2021	1
Remain outstanding	1
Hearings closed to the public	0

APPEALS

Appealed	
to CRC	0
to Council	0
to the court	0

COMPLAINTS RELATED TO SEXUAL MISCONDUCT AND/OR SEXUAL ABUSE

Complaints	2021	2020
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.

Year	Complaints of Sexual Misconduct	Complaints of Sexual Abuse	Total funds dispersed
2021	0	0	\$0
2020	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

- All Council, College staff and Hearing Tribunal/ Complaint Review Roster 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.
- All new applicants must complete the trauma-informed training as part of the application process.
- The College has provided information on its website clearly and with 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 has reviewed and revised this document to provide added clarity on this subject.
- The College has 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 matter in 2021.

Funding for Treatment and Counselling

	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

Examination Report

The College of Alberta Denturists administers a registration examination that is used as a measure to assist in the assessment of 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
 - The MCQ is administered by a secure and reliable remote proctoring service. This is monitored by our psychometric firm and has proven to be very successful.

- The University of Alberta is contracted for the administration of the OSCE. OSCE stations, both involving standardized patients and non-interactive are assessed by denturists 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 informed of their results by the College.

Candidates are advised that they have the option to appeal their results based on the exam process. There were no exam appeals in 2021.

2021 was a year of transition for the MCQ portion of the exam. Given the pandemic, all MCQ administrations were completed via standardized remote proctoring. This process was overseen by our psychometricians. Further, the June administration was the first multijurisdictional administration of the MCQ. Together with the College of Denturists of British Columbia and the College of Denturists of Ontario, the College successfully launched this new platform for assessment. Going forward, the MCQ portion of the examination will be administered via remote proctoring and in a multijurisdictional format.

2021 Examination Results

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

FEBRUARY 2021

	MCQ (Provincial)	
	Candidates	Successes
First-time sitting	1	0
Successive Sittings	4	3

JUNE 2021

	MCQ (provincial)		MCQ (multijurisdictional)		OCSE	
	Candidates	Successes	Candidates	Successes	Candidates	Successes
First-time sitting	0	N/A	17	17	18	16
Successive Sittings	1	0	3	2	1	0

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.

Financial Statements

Year Ended December 31, 2021

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, 2021, 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, 2021, 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

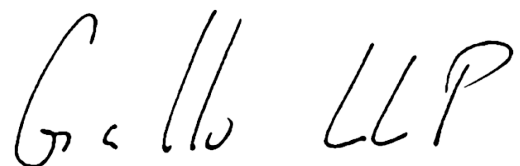
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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
May 27, 2022



CHARTERED PROFESSIONAL ACCOUNTANTS

Statement of Revenues and Expenditures

Year Ended December 31, 2021

	2021	2020
REVENUES		
Regulated member permit fees	\$ 807,419	\$ 795,000
Examination fees	98,795	85,500
Professional conduct hearing order recovery	40,000	3,500
Application fees and late penalties	3,966	10,245
Professional conduct undertaking recovery	500	-
Non-regulated member permit fees	300	115
	950,980	894,360
EXPENSES		
Salaries, remuneration and benefits (Note 7)	368,509	305,200
Examination costs	77,340	81,743
Professional conduct	41,724	104,057
Rent	48,850	45,562
Corporate services	65,586	64,788
Committees (Note 10)	50,638	45,134
Professional fees	27,878	41,761
Interest and bank charges	22,917	21,103
Information technology	24,104	21,781
Amortization	8,022	31,577
	735,568	762,706
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	215,412	131,654
OTHER INCOME		
Government assistance (Note 11)	2,110	3,852
Interest income	529	12
Loss of disposal of capital assets	(10,713)	-
	(8,074)	3,864
EXCESS OF REVENUES OVER EXPENSES	\$ 207,338	\$ 135,518

Statement of Financial Position

December 31, 2021

	2021	2020
ASSETS		
<i>CURRENT</i>		
Cash	\$ 1,374,509	\$ 1,525,740
Short term investments (Note 5)	420,528	-
Accounts receivable	2,425	7,966
Prepaid expenses	7,177	4,154
	1,804,639	1,537,860
<i>CAPITAL ASSETS (Net of accumulated amortization) (Note 3)</i>	35,545	28,379
	\$ 1,840,184	\$ 1,566,239

LIABILITIES AND NET ASSETS

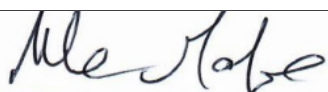
<i>CURRENT</i>		
Accounts payable	\$ 38,628	\$ 21,107
Goods and services tax payable	35,163	36,376
Current portion of capital leases (Note 4)	4,149	4,650
Wages payable	10,758	2,266
Employee deductions payable	12,558	6,101
	101,256	70,500
<i>CAPITAL LEASE OBLIGATION (Note 4)</i>	12,448	1,162
<i>DEFERRED REVENUE (Note 6)</i>	798,025	773,460
	911,729	845,122
<i>NET ASSETS</i>	928,455	721,117
	\$ 1,840,184	\$ 1,566,239

COMMITMENTS (Note 8)
SUBSEQUENT EVENTS (Note 12)

ON BEHALF OF THE BOARD



Director



Director

See notes to financial statements.

Statement of Changes in Net Assets

Year Ended December 31, 2021

	2020 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2021 Balance
Unrestricted General Fund	\$ 548,550	\$ 226,073	\$ (295,900)	\$ 10,784	\$ 489,507
Invested in Capital Assets	22,567	(18,735)	25,900	(10,784)	18,948
Internally Restricted Emergency Response Reserve Fund	-	-	15,000	-	15,000
Internally Restricted Patient Treatment and Counselling Fund	50,000	-	5,000	-	55,000
Internally Restricted Fair Registration Practices Act Audit Reserve Fund	25,000	-	-	-	25,000
Internally Restricted Operational Reserve Fund	75,000	-	250,000	-	325,000
	\$ 721,117	\$ 207,338	\$ -	\$ -	\$ 928,455

	2019 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2020 Balance
Unrestricted General Fund	\$ 342,158	\$ 167,095	\$ 223,899	\$ (184,602)	\$ 548,550
Internally Restricted Professional Conduct Fund (Note 9)	195,000	-	-	(195,000)	-
Invested in Capital Assets	48,441	(31,577)	1,054	4,649	22,567
Internally Restricted Patient Treatment and Counselling Fund	-	-	50,000	-	50,000
Internally Restricted Fair Registration Practices Act Audit Reserve Fund	-	-	25,000	-	25,000
Internally Restricted Operational Reserve Fund	-	-	75,000	-	75,000
	\$ 585,599	\$ 135,518	\$ 374,953	\$ (374,953)	\$ 721,117

See notes to financial statements.

Statement of Cash Flows

Year Ended December 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 207,338	\$ 135,518
Items not affecting cash:		
Amortization of capital assets	8,022	31,577
Loss on disposal of capital assets	10,713	-
	226,073	167,095
Changes in non-cash working capital:		
Accounts receivable	5,541	5,744
Current portion of Professional Conduct receivable	-	4,450
Accounts payable	17,520	3,128
Prepaid expenses	(3,023)	4,891
Goods and services tax payable	(1,213)	1,828
Deferred revenue	24,565	(9,505)
Wages payable	8,492	2,266
Employee deductions payable	6,457	242
	58,339	13,044
Cash flow from operating activities	284,412	180,139
INVESTING ACTIVITIES		
Purchase of capital assets	(25,900)	(1,054)
Purchase of short term investments	(420,528)	-
Cash flow used by investing activities	(446,428)	(1,054)
FINANCING ACTIVITIES		
Repayment of obligations under capital lease	(9,961)	(4,650)
Advances from capital lease	20,746	-
Cash flow used by investing activities	10,785	(4,650)
INCREASE (DECREASE) IN CASH FLOW	(151,231)	174,435
Cash - beginning of year	1,525,740	1,351,305
Cash - END OF YEAR	\$ 1,374,509	\$ 1,525,740

See notes to financial statements.

Notes to Financial Statements

Year Ended December 31, 2021

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 \$1,356,495 (2020 - \$1,507,376) in an operating business community account, \$18,043 (2020 - \$18,364) in an operating digital choice business account, and \$1 (2020 - \$0) in a business essentials savings account. Of the total cash balance, \$nil is restricted as part of the Professional Conduct Fund, \$15,000 is restricted as part of the Emergency Response Fund, \$55,000 is restricted as part of the Patient Treatment and Counselling Fund, \$25,000 is restricted as part of the Fair Registration Practices Act Audit Fund, and \$325,000 is restricted as part of the Operational Reserve Fund.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Short term investments**

Short term investments purchased with maturity of one year or less are classified as current assets. Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

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.

(continues)

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.

Internally 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 Emergency Response Fund

The College is responsible for managing operational costs incurred throughout the year. The Emergency Response Reserve Fund was established on April 09, 2021, to cover any overages from unbudgeted costs. The College Council may, at its discretion, allocate funds from the General Fund to supplement operating cash shortfalls. This fund is held for that purpose.

(continued)

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

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.

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. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer software	\$ 24,083	\$ 22,108	\$ 1,975	\$ 2,584
Computer equipment	28,802	23,903	4,899	2,583
Equipment	58,384	37,088	21,296	13,994
Furniture and fixtures	58,818	51,433	7,375	9,218
	\$ 170,087	\$ 134,542	\$ 35,545	\$ 28,379

The following assets included above are held under capital lease Note 4:

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Equipment	\$ 20,746	\$ 2,075	\$ 18,671	\$ 10,713

4. CAPITAL LEASE OBLIGATION

	2021	2020
Office equipment is being leased under a lease agreement bearing interest at 0% per annum, repayable in quarterly payments of \$1,037 and expiring on February 16, 2026.	\$ 16,597	\$ -
Office equipment is being leased under a lease agreement bearing interest at 0% per annum, repayable in quarterly payments of \$1,162 and the lease ended on February 17, 2021.	-	5,812
Amounts payable within one year	(4,149)	(4,650)
	\$ 12,448	\$ 1,162

Principal repayment terms are approximately:

2022	\$ 4,149
2023	4,149
2024	4,149
2025	4,150
	\$ 16,597

5. SHORT TERM INVESTMENTS

	2021	2020
One year cashable GIC bearing interest at 0.55% per annum. The investment matures on November 24, 2022.	\$ 180,100	\$ -
One year cashable GIC bearing interest at 0.25% per annum. The investment matures on April 15, 2022.	145,258	-
One year cashable GIC bearing interest at 0.25% per annum. The investment matures on April 15, 2022.	55,098	-
One year cashable GIC bearing interest at 0.25% per annum. The investment matures on April 15, 2022.	25,045	-
One year cashable GIC bearing interest at 0.25% per annum. The investment matures on April 15, 2022.	15,027	-
	\$ 420,528	\$ -

Included in short term investments are amounts accrued for interest earned in the current fiscal year of \$528 (2020 - \$0).

6. DEFERRED REVENUE

Deferred revenue consists of annual member dues for 2022, which have been received prior to December 31, 2021.

7. SALARIES, REMUNERATION, AND BENEFITS

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

	2021	2020
Administrative salaries	\$ 316,032	\$ 264,097
Administrative benefits	29,016	23,779
Other remuneration	23,461	23,922
	\$ 368,509	\$ 311,798

8. 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, 2021, are as follows:

2022	\$ 53,598
2023	53,598
2024	53,598
2025	51,026
2026	51,026
Thereafter	25,513
	\$ 288,359

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 set 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:

	2021	2020
Professional Conduct Fund		
Desired minimum amount of PCF		
Desired balance, beginning of year	\$ -	\$ 195,000
Levy on registration	-	-
Desired balance, end of year	-	195,000
Impact of Professional Conduct activities		
Balance, beginning of year	-	195,000
Net expenses in operations (Schedule 1)	-	-
Interfund transfer (to) from General Fund	-	(195,000)
Actual PCF at year-end	-	-
Consists of:		
Restricted cash (Note 2)	-	-
Professional Conduct receivable (Note 3)	-	-
	-	-

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

10. COMMITTEES

	2021	2020
Council	\$ 40,601	\$ 23,793
Examination	5,784	12,233
Registration	3,928	4,052
Ad-hoc	325	4,968
Nominations	-	88
	\$ 50,638	\$ 45,134

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.

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 prior fiscal year:

	2020
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, 2021, the College has received the full amount of the TWSE which was \$0 (2020 - \$3,852).

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

	2021
Canada-Alberta Job Grant	<u>\$ 2,110</u>

As at December 31, 2021, the College has received the full amount of the Canada-Alberta Job Grant (2020 - \$0).

12. SUBSEQUENT EVENTS

Subsequent to December 31, 2021, a claim has been filed against the College involving a Judicial Review Application alleging that the College of Alberta Denturists improperly enforced a discipline hearing order.

The overall effect of this event on the College and its operations is too uncertain to be estimated at this time. The impacts will be accounted for when they are known and an assessment is probable.

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, 2021.

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.

(continued)

13. FINANCIAL INSTRUMENTS (continued)**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, 2021, 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, 2021

	2021	2020
REVENUE	\$ -	\$ 3,500
EXPENSES		
Complaints director services fee	-	4,507
DEFICIENCY OF REVENUE OVER EXPENSES	\$ -	\$ (1,007)

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
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REPORT

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