



# Annual Report 2022



COLLEGE OF  
**ALBERTA DENTURISTS**

[abdenturists.ca](http://abdenturists.ca)



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## MESSAGE FROM THE LEADERSHIP

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The College of Alberta Denturists exists so that Albertans may be assured of receiving safe, competent, and ethical denturist care and services. In 2022, the College celebrated its 20<sup>th</sup> anniversary of providing leadership and regulatory excellence in Alberta.

2022 started with the release of the College's new Standards of Practice and Code of Ethics. The reviews and large-scale revisions of these documents started in 2019 and were completed in 2021 including extensive consultation and feedback from regulated members, regulatory colleagues in Alberta and nationally, education programs, the Ministry of Health, and other stakeholders. These documents were approved by Council in the fall of 2021 and came into force on January 1, 2022. The work on these documents also coincided with the introduction of Bill 46: *The Health Statutes Amendment Act (No. 2) 2022* and so the College worked to include as much of the legislative change as possible with this work.

In response to other aspects of Bill 46 and the introduction of Bill 10: *Health Professions (Protecting Women and Girls) Amendment Act, 2022*, the College continued work on the Standards of Practice and concluded the divestment of membership services. The updated Standards of Practice will be in force in 2023. The College also considered the impact and adjusted processes where necessary, from the introduction of Bill 49: *Labour Mobility Act*.

Alongside the work on the Standards, the College concurrently embarked on a large-scale project to update the College's Infection Prevention and Control (IPC) Guidelines. 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, a joint IPC Guidelines document came into force in mid-2022. The College was also able to complete the review and revision of the College's Recordkeeping Guidelines with its approval by Council and implementation in the fall.

Throughout 2022, the College also continued its partnership with the College of Denturists of Ontario and the College of Denturists of British Columbia (as of September 1, 2022, the British Columbia College of Oral Health Professionals) on the development of the multijurisdictional registration examination for denturists in Canada. With the multijurisdictional multiple-choice exam being administered since 2021, foundational work began on moving the provincial objective structured clinical examinations (OSCE) to a multijurisdictional format as well. The projected first administration of the multijurisdictional OSCE is 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, 2022.

Respectfully,



**Kim Maximchuk, DD**  
Council Chair



**Dacia Richmond, BSc, MRT(NM)**  
Executive Director & Registrar



## ABOUT THE COLLEGE/PROFESSION

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### 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 interprofessional relationships, the College works with the public, its members and industry partners.

### 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
- 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 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

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### COUNCIL

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**Megan Skarsen, DD**

Chair (to March 2022)

**Kim Maximchuk, DD**

Vice Chair, Chair (from April 2022)

**Mike Galye, DD**

Vice Chair (from April 2022)

**Tim Kohlen, DD**

**Karen Smith, DD**

(from April 2022)

**Dustin Schinbein, RRT, MBA, PMP**

Public Member (to January 2022)

**Joe Gagliardi, FCPA, FCMA, ICD.D**

Public Member

**Lora Mattie, BSc**

Public Member (from April 2022)

### STAFF

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

Executive Director & Registrar,  
Complaints Director

**Lloyd Fischer, CPHR, Q. MED,  
RPR, CM, NCI**

Complaints Director (to July 2022)

**Andrea Snow**

Complaints Director  
(from August 2022)

**Andrea Thorrougoud**

Regulatory and Corporate Services  
Coordinator  
Hearings Director (from July 2022)

**Tammy Akers**

Hearings Director (to March 2022)

**Cathy Barton**

Hearings Director (April – June 2022)

## PUBLIC MEMBERS' REPORT

The denturists of Alberta are regulated under the *Health Professionals Act* (HPA). Denturists are self-governed via the College of Alberta Denturists, whose 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 public Council members, we were appointed by the government to protect the public's best interest and provide sound governance guidance as it pertains to College affairs. Public members are appointed to regulatory College Councils, typically for three-year terms, through an Order of Council by the Lieutenant Governor of Alberta, in accordance with the HPA. Since our appointments in 2021 and 2022, we have seen the College and the profession adapting to new legislation (e.g., Bills 10 and 49) and other amendments prescribed in the HPA.

Public members continue to be underrepresented on the College of Alberta Denturists Council. Currently, there are two publicly appointed members; 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 Albertans peace of mind their best interests are being served.

In 2022, the College Council completed several mandates driven by changes to the HPA and regulatory best practice, such as revising the Standards of Practice to encompass augmented standards for the Continuing Competence Program and the performance and supervision of restricted activities as well as Bylaw and policy updates required by new and amended legislation (e.g., Bill 46). The Council has also developed a draft Strategic Plan.



See links below for further details:

### **Standards of Practice**

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

### **College Bylaws**

<https://www.abdenturists.ca/about/legislation-and-bylaws/>



These standards 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. The Bylaws govern the Council's actions to ensure we are serving the public and the strategic plan will bring clarity to the members and public regarding the path to increasing levels of care in the future.

We are excited to serve on the Council of 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,



**Lora Mattie, BSc**  
Public Member



**Joe Gagliardi, FCPA, FCMA, ICD.D**  
Public Member

# VOLUNTEERS



The following individuals have volunteered their time and expertise on Council, committees and for the exam process.



Ashley Adams

Abdo Fares

Anne Keough

Anastasiya Sivkova

Gabriela Alvarado Torres

Cezara Dumbrava

Chelsie Gobin

Cynthia Sweet

Cara-Lee Voss-Seiler

Darrell Cruz

David Fedechko

Darron Ward

Erin Barbeau

John Burnham

Jason Le

Jenelle McNab

Donelda Reppert

Jatinder Sharma

Kim Maximchuk

Karen Smith

Limson Kannanaykal Seemon

Michael Galye

Megan Skarsen

Marc Wagenseil

Rachelle Brochu

Satpreet Grewal

Hyun Soo Kim

Saba Siddique

Anthony Ivcevic

Timothy Kohlen

Dustin Schinbein

Joe Gagliardi

Lora Mattie





### 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 | Ashley Adams, DD | Erin Barbeau, DD  
Abdo Fares, DD

In addition, Tony Ivcevic and Erin Barbeau participate in the multijurisdictional denturist registration exam advisory group.



### 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



### HEARING TRIBUNAL AND COMPLAINT REVIEW COMMITTEE ROSTER

This roster is the list from which members of a Hearing Tribunal or Complaint Review Committee are selected by the Hearings Director for a particular matter.

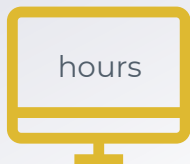
Rainella Deis, DD | Richard Donily, DD | Anna-Lisa Fontana, DD  
Raymond Houle, DD | Limson Kannanaykal Seemon, DD  
Rae-Lynne Porter, DD | Donelda Reppert, DD | Jatinder Sharma, DD  
Saba Siddique, DD | Cynthia Sweet, DD | Marc Wagenseil, DD

## 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*.

100

hours



5

years



Regulated members may obtain continuing education credit hours by undertaking:

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

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

In 2022, the College continued with its 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, carried out the qualitative validation of member compliance with the CCP. The committee reviewed 30 CCP portfolios of a randomly selected sample of denturists to ensure compliance with all aspects of the CCP. This represented 10% of registered denturists.

Both processes work together and exemplify due diligence by the College in monitoring denturists' participation in the CCP.

In 2022, all members were in compliance with their CCP requirements.

The committee randomly reviewed a selected sample of CCP portfolios.



30

CCP Portfolios  
Reviewed

=



10%

Registered  
Denturists

## 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. Through these processes, we report our registration activities for 2022.

Applications and Registrations	2022		2021	
	Applications	Registrations	Applications	Registrations
New graduates				
Alberta programs	17	17	18	18
Out of province programs	6	6	0	0
Denturists from other provinces	3	3	4	4
Substantial Equivalence	2	0	0	0
Reinstatements				
Alberta programs	5	5	2	2
Out of province programs	0	0	2	2
<b>Total</b>	<b>33</b>	<b>31</b>	26	26

Registration Renewals	2022	2021
Total practice permits renewed	300	302

The following numbers represent those transitioning from regulated practice.

Transition from Regulated Membership	2022	2021
Parental/Medical Leave	3	1
Retirement	5	6
Left Jurisdiction	11	4
Other	4	6
<b>Total</b>	<b>23</b>	17

<b>Regulated Members</b> (at December 31)	<b>2022</b>	2021
Regulated Members		
General Register	<b>306</b>	310
Provisional Register	<b>0</b>	2
<b>Total Regulated Members</b>	<b>306</b>	312

<b>Courtesy Register</b>	<b>2022</b>	2021
Regulated Members		
Courtesy Register	<b>0</b>	0
<b>Total Regulated Courtesy Members</b>	<b>0</b>	0



In 2022, there were no reviews requested as a result of registration decisions.

## PROFESSIONAL CONDUCT

The College of Alberta Denturists is responsible, under the authority of the *Health Professions Act*, for regulating the practice of denturists in the public interest; setting standards so that the public does not receive unethical, unskilled, or unsafe denturist services.

Each complaint is reviewed to determine the best course of action. This includes assessing whether a resolution is appropriate, and either empowering the parties to the complaint to work it out or having the Complaints Director assist the parties with an informal resolution.

In some cases, further investigation may be necessary, a subject matter expert may be engaged to provide an opinion, or the complaint may be dismissed due to insufficient information or lack of authority.

Regardless of the outcome, the College's commitment to a fair and thorough review process ensures that all complaints are handled with the utmost care and professionalism.

Carried over from 2021	1
New in 2022	39
<b>Total</b>	<b>40</b>
Closed in 2022	29
Remain open	11
Dismissed	3
Resolved informally	26
Alternative Complaint Resolution	0
Investigated	3
Referred to a hearing	1

There were 39 complaints opened in 2022, and of those complaints opened, 11 carried over into 2023 in various stages of the complaint process, including one being carried over from 2021.

Complaint themes revolved around fit, function, patient care, aesthetics, and billing in 2022.

Of the 29 files closed in 2022, the most common complaint was about the fit and function of the dentures creating issues with chewing and speech.

## HEARINGS

Administrative hearings involve regulated members from within the profession and public members appointed by the Government of Alberta. These occur when there is evidence of alleged unprofessional conduct under the *Health Professions Act*.

Hearings	Number of Hearings
Outstanding from 2021	1
Held in 2022	0



## APPEALS

Decisions may be reviewed or appealed, adding an extra level of fairness to ensure decisions are reasonable and the process is handled according to the principles of natural justice.

Type of Request	Heard By	Number of Requests
Review of Complaint Dismissal	Complaints Review Committee	0
Hearing Tribunal Decision	Council of the College	0
Council Finding, Order, or Direction	Court of Appeal	0

## SEXUAL ABUSE AND/OR SEXUAL MISCONDUCT COMPLAINTS

The *Health Professions Act* prohibits all sexual relationships with patients, even in cases where there is consent. Should a patient bring forward allegations of sexual abuse or sexual misconduct, the College is committed to supporting them through the Patient Treatment and Counselling Fund, which provides funding for necessary treatment and counselling. Any finding of unprofessional conduct by a regulated member will be taken extremely seriously and may result in severe consequences. For your reference, we have included a detailed table below outlining data related to these types of complaints and the funds dispersed through the Patient Treatment and Counselling Fund.

Year	Sexual Abuse	Sexual Misconduct	Funds Dispersed
2022	0	0	\$0
2021	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 program is multi-faceted in that it provides for:



### EDUCATION

- All 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 toward patients
- All other regulated members have received training on trauma-informed practice.
- All new applicants must complete 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 recently completed an extensive review of its Standards of Practice and Code of Ethics. These documents both came into force on January 1, 2022.
- The College published a practice guideline on the conduct of regulated members toward 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 been requested to nor dispersed funds for this matter in 2022.

	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 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 ensures that the processes for the development and administration of the registration examination for denturists have rigour and fairness embedded. The MCQ component is administered via remote proctoring and in conjunction with the regulatory bodies for denturists in British Columbia and Ontario establishing the multijurisdictional MCQ. At this time, the OSCE has provincial context. The Colleges in BC, Alberta and Ontario are working to also establish a multijurisdictional OSCE. The movement towards a complete multijurisdictional exam gives the Colleges greater confidence in labour mobility and follows from the national competency profile.

### 2022 EXAMINATION RESULTS

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



Candidates are advised that they have the option to appeal their results based on the exam process. There were two exam appeals in 2022.

#### February 2022

	MCQ	
	Candidates	Successes
First-time sitting	18	11
Successive sittings	16	3

#### June 2022

	MCQ		OSCE	
	Candidates	Successes	Candidates	Successes
First-time sitting	56	46	25	20
Successive sittings	14	8	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.

# INDEPENDENT AUDITOR'S REPORT

Year Ended December 31, 2022

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, 2022, 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, 2022, 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.

# INDEPENDENT AUDITOR'S REPORT

Year Ended December 31, 2022

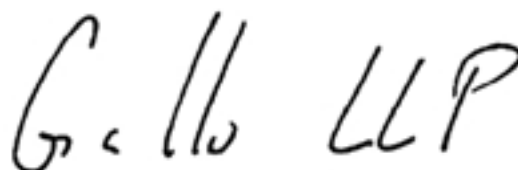
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Edmonton, Alberta  
March 29, 2023



CHARTERED PROFESSIONAL ACCOUNTANTS

# STATEMENT OF REVENUES AND EXPENDITURES

Year Ended December 31, 2022

	2022	2021
<b>REVENUES</b>		
Regulated member permit fees	\$ 826,507	\$ 807,419
Examination fees	126,595	98,795
Application fees and late penalties	16,750	3,966
Professional conduct hearing order recovery	760	40,000
Non-regulated member permit fees	450	300
Professional conduct undertaking recovery	–	500
	<b>971,062</b>	<b>950,980</b>
<b>EXPENSES</b>		
Salaries, remuneration, and benefits (Note 7)	350,841	368,509
Professional conduct	101,894	41,724
Committees (Note 9)	98,279	50,638
Examination costs	73,807	77,340
Corporate services	59,556	65,586
Rent	51,731	48,850
Professional fees	34,780	27,878
Interest and bank charges	24,476	22,917
Information technology	22,849	24,104
Amortization	9,406	8,022
	<b>827,619</b>	<b>735,568</b>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>143,443</b>	<b>215,412</b>
<b>OTHER INCOME</b>		
Government assistance (Note 10)	7,813	2,110
Interest income	4,009	529
Loss on disposal of capital assets	–	(10,713)
	<b>11,822</b>	<b>(8,074)</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 155,265</b>	<b>\$ 207,338</b>

See notes to financial statements

# STATEMENT OF FINANCIAL POSITION

December 31, 2022

	2022	2021
<b>ASSETS</b>		
CURRENT		
Cash	\$ 1,400,303	\$ 1,374,509
Short term investments (Note 5)	539,318	420,528
Accounts receivable	5,903	2,425
Prepaid expenses	9,323	7,177
	<b>1,954,847</b>	1,804,639
CAPITAL ASSETS (Net of accumulated amortization) (Note 3)	<b>27,920</b>	35,545
	<b>\$ 1,982,767</b>	\$ 1,840,184
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT		
Accounts payable	\$ 22,111	\$ 15,601
Goods and services tax payable	36,017	35,163
Current portion of capital leases (Note 4)	4,149	4,149
Wages payable	24,022	33,786
Employee deductions payable	–	12,558
Deferred income (Note 6)	804,450	798,025
	<b>890,749</b>	899,282
CAPITAL LEASE OBLIGATION (Note 4)	<b>8,299</b>	12,448
	<b>899,048</b>	911,730
NET ASSETS		
Unrestricted General Fund	529,124	489,506
Invested in Capital Assets	15,472	18,948
Restricted Operational Reserve Fund	444,123	325,000
Restricted Patient Treatment and Counselling Reserve Fund	60,000	55,000
Restricted Fair Registration Practices Act Audit Reserve Fund	25,000	25,000
Restricted Emergency Response Reserve Fund	10,000	10,000
	<b>1,083,719</b>	928,454
	<b>\$ 1,982,767</b>	\$ 1,840,184

COMMITMENTS (Note 8)

## ON BEHALF OF THE BOARD

 Director

 Director

See notes to financial statements



# STATEMENT OF CHANGES IN NET ASSETS

Year Ended December 31, 2022

	2021 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2022 Balance
Unrestricted General Fund	\$ 489,507	\$ 164,671	\$ (140,053)	\$ 15,000	\$ 529,125
Invested in Capital Assets	18,947	(9,406)	5,930	–	15,471
Restricted Emergency Response Reserve Fund	15,000	–	–	(5,000)	10,000
Restricted Patient Treatment and Counselling Reserve Fund	55,000	–	5,000	–	60,000
Restricted Fair Registration Practices Act Audit Reserve Fund	25,000	–	–	–	25,000
Restricted Operational Reserve Fund	325,000	–	119,123	–	444,123
	\$ 928,454	\$ 155,265	\$ (10,000)	\$ 10,000	\$ 1,083,719

	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	22,566	(18,735)	25,900	(10,784)	18,947
Restricted Emergency Response Reserve Fund	–	–	15,000	–	15,000
Restricted Patient Treatment and Counselling Fund	50,000	–	5,000	–	55,000
Restricted Fair Registration Practices Act Audit Reserve Fund	25,000	–	–	–	25,000
Restricted Operational Reserve Fund	75,000	–	250,000	–	325,000
	\$ 721,116	\$ 207,338	\$ –	\$ –	\$ 928,454

See notes to financial statements

# STATEMENT OF CASH FLOWS

Year Ended December 31, 2022

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 155,265	\$ 207,338
Items not affecting cash:		
Amortization of capital assets	9,406	8,022
Loss on disposal of capital assets	–	10,713
	<b>164,671</b>	<b>226,073</b>
Changes in non-cash working capital:		
Accounts receivable	(3,478)	5,541
Accounts payable	6,510	2,876
Deferred income	6,425	24,565
Prepaid expenses	(2,146)	(3,023)
Goods and services tax payable	854	(1,213)
Wages payable	(9,764)	23,136
Employee deductions payable	(12,558)	6,457
	<b>(14,157)</b>	<b>58,339</b>
Cash flow from operating activities	<b>150,154</b>	<b>284,412</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(1,781)	(25,900)
Short term investments	(118,790)	(420,528)
Cash flow used by investing activities	<b>(120,571)</b>	<b>(446,428)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of obligations under capital lease	(4,149)	(9,961)
Advances from capital lease	–	20,746
Cash flow from (used by) financing activities	<b>(4,149)</b>	<b>10,785</b>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>25,794</b>	<b>(151,231)</b>
Cash - beginning of year	<b>1,374,509</b>	<b>1,525,740</b>
<b>CASH - END OF YEAR</b>	<b>\$ 1,400,303</b>	<b>\$ 1,374,509</b>

See notes to financial statements

# NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

## 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 (ASNFPPO) 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.

(continues)

# NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

### Cash and cash equivalents

Cash consists of \$1,381,876 (2021 - \$1,356,465) in an operating business community account, \$18,426 (2021 - \$18,043) in an operating digital choice business account, and \$0 (2021 - \$1) in a business essentials savings account. Of the total cash balance, \$10,000 is restricted as part of the Emergency Response Fund, \$60,000 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 \$444,123 is restricted as part of the Operational Reserve Fund.

### 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:

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

*(continues)*

## NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

#### Leases

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

#### 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.

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.

*(continues)*

# NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

### 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.

### 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.

### 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.

### Restricted Operational Reserve Fund

This fund is restricted to ensure the College has up to 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.

## NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

### 3. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Equipment	\$ 58,384	\$ 41,347	\$ 17,037	\$ 21,296
Furniture and fixtures	58,818	52,918	5,900	7,375
Computer equipment	30,583	27,088	3,495	4,899
Computer software	24,083	22,595	1,488	1,975
	<u>\$ 171,868</u>	<u>\$ 143,948</u>	<u>\$ 27,920</u>	<u>\$ 35,545</u>

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

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Equipment	\$ 20,746	\$ 5,808	\$ 14,938	\$ 18,671

### 4. CAPITAL LEASE OBLIGATION

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.

Amounts payable within one year

2022	2021
\$ 12,448	\$ 16,597
(4,149)	(4,149)
<u>\$ 8,299</u>	<u>\$ 12,448</u>

Principal repayment terms are approximately:

2023	\$ 4,149
2024	4,149
2025	4,150
	<u>\$ 12,448</u>

# NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

## 5. SHORT TERM INVESTMENTS

	2022	2021
One year cashable GIC bearing interest at 3.25% per annum. The investment matures on December 28, 2023.	\$ 444,242	\$ –
One year cashable GIC bearing interest at 3.25% per annum. The investment matures on December 22, 2023.	60,048	–
One year cashable GIC bearing interest at 3.25% per annum. The investment matures on December 22, 2023.	25,020	–
One year cashable GIC bearing interest at 3.25% per annum. The investment matures on December 22, 2023.	10,008	–
One year cashable GIC bearing interest at 0.25% per annum. The investment matured on April 15, 2022.	–	15,027
One year cashable GIC bearing interest at 0.25% per annum. The investment matured on April 15, 2022.	–	55,098
One year cashable GIC bearing interest at 0.25% per annum. The investment matured on April 15, 2022.	–	25,045
One year cashable GIC bearing interest at 0.25% per annum. The investment matured on April 15, 2022.	–	145,258
One year cashable GIC bearing interest at 0.55% per annum. The investment matured on November 24, 2022.	–	180,100
	<b>\$ 539,318</b>	<b>\$ 420,528</b>

Included in short term investments are amounts accrued for interest earned in the current fiscal year of \$195 (2021 - \$528).

## 6. DEFERRED REVENUE

Deferred revenue consists of annual member dues for 2023, which have been received prior to December 31, 2022.

## 7. SALARIES, REMUNERATION, AND BENEFITS

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

	2022	2021
Administrative salaries	\$ 249,080	\$ 316,032
Administrative benefits	22,072	29,016
Other remuneration	79,689	23,461
	<b>\$ 350,841</b>	<b>\$ 368,509</b>



## NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

### 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, 2022, are as follows:

2023	\$ 56,057
2024	56,057
2025	53,484
2026	53,484
2027	26,742
	<u>\$ 245,824</u>

### 9. COMMITTEES

	2022	2021
Council	\$ 52,923	\$ 40,601
Examination	13,105	5,784
Registration	4,540	3,928
Ad-hoc	–	325
Legal Consultation	27,711	–
	<u>\$ 98,279</u>	<u>\$ 50,638</u>

The Committee's costs include travel, meetings, legal consultation 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. GOVERNMENT ASSISTANCE

The College received funding for the Alberta Jobs Now Program (AJNP) in the amount of \$7,813. In 2021 the College received \$2,110 in funding from the Canada Alberta Job Grant Program.

# NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2022

## 11. 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, 2022.

### **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, 2022, 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.

## 12. COMPARATIVE FIGURES

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



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COLLEGE OF  
**ALBERTA DENTURISTS**