



College of Dental Hygienists
of British Columbia



Mother Earth's Song
Created by Darlene Gait

ANNUAL REPORT 2019/20

Regulating Dental Hygiene in the Public Interest

The CDHBC mission is to fulfill our duty to protect the public through regulatory excellence. Currently, the CDHBC has 4182 registrants who practice in a variety of practice settings, including dental hygiene practices, public health, hospitals, education, research, and dental practices. The practice of dental hygiene is one of primary care, preventative and therapeutic practice.

The CDHBC believes there are three main pillars to fulfilling our mission as a health regulatory body: Registration, Quality Assurance, and Inquiry/Discipline. The *Health Professions Act (the Act)*, Dental Hygiene Regulation, CDHBC Bylaws, Standards of Practice and Code of Ethics are the foundations upon which these pillars stand.

The mission of the College of Dental Hygienists of British Columbia (CDHBC) is to fulfill our duty to protect the public through regulatory excellence.

The Board of the CDHBC has nine Directors (six elected registrants from five regions in BC and three members appointed by the Minister of Health). The Board Chair and Vice-Chair are elected by the Board from within the current Board of Directors. Currently, the Board Chair and Vice-Chair are both public members.

The College has four statutory committees made up of board members, dental hygienists, and public representatives who carry out their required duties as set out in *the Act* and the College bylaws. The daily operations of the College are administered by the Registrar.

Dental hygienists in B.C. must practice in a safe and ethical manner, in accordance with *the Act*, the Dental Hygienists Regulation, and CDHBC bylaws. The Dental Hygiene Scope of Practice statement reads, "Subject to the bylaws, a registrant may assess the status of teeth and adjacent tissues, and provide preventive and therapeutic dental hygiene care for teeth and adjacent tissues."

Strategic Plan

Our Mandate

The College of Dental Hygienists of BC is responsible for establishing, monitoring, and enforcing standards that ensure safe, ethical, and competent dental hygiene care. This includes establishing programs and policies for the three main pillars of the College: Registration, Quality Assurance and Inquiry/Discipline.

Our Goal

The College of Dental Hygienists of BC's Board, Committees, and Staff are dedicated to ensuring the College's values of ethics, leadership, collaboration and transparency are reflected in all our actions and work as we fulfill our mandate of public protection.

2019/20 Strategic Goals

On October 27, 2018, the Board adopted the Strategic Plan for 2019/20 fiscal year which contained the following goals:

- *Oversee the practice of the profession to enhance competency for the welfare of the public*
- *Promote awareness of the College mandate and initiatives among registrants and the public*
- *Demonstrate the commitment of the College to cultural safety and humility*
- *Promote interprofessional collaboration with stakeholders*

Strategic Objectives Update

The Board set objectives for the College to advance the Strategic Goals. Over the past year, all objectives have been addressed and will continue to be a focus for the College. Some key objectives include the following:

- Embrace best practices in organizational effectiveness and board governance to maintain transparency and accountability.
- Continue the administration and ongoing evaluation of the Quality Assurance Program.
- Address complaints to the College in a fair and transparent manner in accordance with the College bylaws and the Health Professions Act.
- Integrate the "Declaration of Commitment to Cultural Safety and Humility" document into the operations of the College.
- Raise awareness amongst registrants of the importance of the principles of cultural safety and humility.
- Enhance the transparency and effectiveness of College communications.

Our 2019-20 Board

**David MacPherson, Chair - Public Representative**

David is retired and living on Salt Spring Island. Prior to his retirement, David was the Regional Director for Community Living BC and had a long career with the Government of BC. He also served on the board of the College of Optometrists of BC as a public member for nine years. David has his Bachelor of Science (psychology) from the University of Victoria and a Master of Social Work from UBC.

**Julie Akeroyd - Vice Chair, Public Representative**

Julie was appointed to the board effective August 27, 2015. Julie is a lawyer and works as corporate counsel at Andrew Sheret Limited. Julie also serves on the CDHBC Inquiry Committee, a position she has held since 2012.

**Amber Ariss, Elected Member, Lower Mainland**

Amber was elected to the board effective March 1, 2018. Amber is a Registered Dental Hygienist (365 Day Exempt) and works in both clinical practice and education with a focus in professional practice and ethics. She has the Provincial Instructors Diploma (2012) and is currently enrolled in Simon Fraser University's Master of Education Program (completion March 2018).

**Emily Chowne- Public Representative**

Emily was appointed to the CDHBC Board, effective July 15, 2019. Emily has a Bachelor of Commerce (Human Resources and Industrial Relations), Minor in Psychology, as well as a Chartered Professional in Human Resources (CPHR) designation. Emily served on the Inquiry Committee for 3 years before becoming an appointed Board Member.

Our 2019-20 Board



Elizabeth (Lise) Cavin, Elected Member, Vancouver Island/Coast

Lise was elected to the board effective March 1, 2017. Lise is a Registered Dental Hygienist (365 Day Exempt) and works in both clinical practice and education and was the recent recipient of the BCDHA Joan Voris Award, the CDHA/Hu-Friedy Nevi Scholarship, and the CJDH Research Award for best published literature review. She also serves on the CDHBC Discipline Committee and is a QAP Assessor.



Wendy Kelly, Elected Member, Okanagan

Wendy was elected to the Board, effective March 1, 2013. Wendy is a Registered Dental Hygienist (365 Day Exempt) and is currently working in both general and specialized periodontal practices, as well as providing dental hygiene services to a number of extended care facilities.



Karen Lange, Elected Member, Cariboo North

Karen was elected to the Board, effective March 1, 2013. Karen is a Registered Dental Hygienist (365 Day Exempt) and has worked in both clinical practice and education, and currently teaches at the College of New Caledonia Dental Hygiene Program.



Ruth Lunn, Elected Member, Lower Mainland

Ruth was elected to the Board, effective March 1, 2019. Ruth been a clinical and didactic instructor at Vancouver Community College since 1986 and has served 6 terms as a member on the Registration, Discipline, and Inquiry committees, as well as acting as a Quality Assurance Assessor.



Chelsea Mitchell, Elected Member, Kootenays

Chelsea was elected to the Board, effective March 1, 2019. Chelsea is a Registered Dental Hygienist and is currently completing her Health Science Degree.

Message from the Chair



On behalf of the Board, I am pleased to present the College of Dental Hygienists of BC's Annual Report for March 1, 2019 to February 29, 2020. This past year has been a time of growth and change both for the College and for health regulation in BC.

The Board recognizes that since the end of the 2019/20 fiscal year, significant events have occurred that have affected the public's access to dental hygiene care from registrants in BC. We also realize that the full impact of the results of Covid-19 have not yet been fully realized. The Board is mindful of the challenges that this pandemic have created both for the public and our

registrants. As we move forward, we will continue to take steps that will recognize those impacts while ensuring the public receives safe and ethical dental hygiene care.

Throughout 2019/20 fiscal year, the College continued to work collaboratively with all stakeholders in response to the Cayton Report released in March 2019. In November 2019 the MLA Steering Committee appointed to consider changes to the health profession regulatory framework released a consultation paper which contained a number recommendations to modernize the framework in four key areas: Governance, Fewer Colleges, Oversight and Complaints. The goals of these recommendations are to improve patient safety and public protection, improve efficiency and effectiveness of the regulatory framework, and increase public confidence through transparency and accountability. The College provided a robust submission during the feedback period for the paper. At this time, the MLA Steering Committee has not communicated any final decisions related to the recommendations.

When considering the future of health regulation we will do so in a manner that reflects the College's mission of protecting the public through regulatory excellence and embraces our values of ethics, leadership, collaboration, and transparency. The College will continue to provide communications on this topic as it develops.

The 2019/20 fiscal year contained a number of achievements by the College to support the advancement of our mission of regulatory excellence in the interest of the public.

On February 24, 2020, the amended Dental Hygienists Regulation was enacted by BC Ministry of Health. Some key amendments include the removal of the 365-day rule, as well as the need to have a dentist on site for the administration of local anaesthesia. In addition, further clarity was established regarding areas of practice such as the dental hygiene diagnosis, radiographs and private dental hygiene practice. Please visit the [College website](#) for additional information on these important changes. To support the enactment of the amended regulations, two new Practice Standards were implemented and the revised CDHBC Bylaws were brought into force on March 2, 2020.

Message from the Chair

This past year the College launched its newly redeveloped Online Learning Platform (OLP), guided by feedback from registrants on key challenges with the old version of the OLP. This new platform will enhance registrant's ability to focus their ongoing learning and implement it in their practice.

The College continues its commitment to implement and advance the principles of Cultural Safety and Humility in all areas of its work. During the College's open house in May 2019 the Board was honoured to welcome Darlene Gait, artist, and creator of the new art installation at the College office, Mother Earth's Song. This art installation represents CDHBC's vision for cultural safety and humility in healthcare regulation represented in the modernist and traditional artistic elements of the West Coast Salish First Peoples.

In the art piece, the West Coast Salish woman wearing a traditional dog and goat hair blanket represents the CDHBC's authority to regulate dental hygiene in BC for the protection of the public, she looks on confidently with a proactive vision for the future. The wolf represents aspects of protection and communication, and acts as a symbol of the people of the Songhees and Esquimalt First Nations. This mist in the form of salmon escaping the wolf's howl represent the West Coast Salish peoples and the CDHBC's constant renewal of operation effectiveness. The moon represents the nighttime guardian of humans which is congruent with CDHBC's role as a regulator mandated to protect the public. The background is an image of the coastline along Dallas Road in Victoria, at sunset. We proudly display this artwork as an ongoing commitment to integrate cultural safety and humility in both policies and standards as part of our ongoing commitment to provide safe and competent care to the public.

While we recognize that the College has had a lot of achievements over the past year, we commit to continue to embrace best practices to ensure public protection as we move forward with the development and implementation of our ongoing projects into the next year. The Board recognizes that we are all navigating uncharted territory as we address the everchanging landscape of providing safe, competent, and ethical dental hygiene care while amid the complexities created by Covid-19. As the College moves forward into the 2020/21 fiscal year, we echo the words of our Public Health Officer, Dr. Henry, be calm, be safe, be kind.



David MacPherson, Chair

Year in Review

Pacific Dental Conference (PDC) 2019 Update

At this year's 2019 Pacific Dental Conference (PDC) CDHBC Forum in March, the College provided highlights of the newly designed Online Learning Plan (OLP), a review of inquiry cases and update on the current regulatory environment in BC.

The College aspires to be a leader in dental hygiene regulatory issues, working collaboratively with stakeholders within BC, across Canada, and internationally to make sure that the initiatives we pursue are relevant, required, and implemented with the public interest foremost in mind.

Review of 2019 AGM

The CDHBC Annual General Meeting was held at 7pm on October 17, 2019 at the College office; one hundred and twenty registrants attended via webcast.

As in previous years, registrants were permitted to obtain the same hour-for-hour CC credit for the webcast AGM attendance.

The Annual Report and Committee Reports were reviewed followed by a current issues session with the Registrar; topics included an overview of BC's health regulatory framework, cultural safety, updates on the regulation and bylaw proposals including the redefined registration categories.

Inquiry Focus

During the fiscal year ending February 29, 2020, IC received 15 new complaints, 3 of which were summarily dismissed as they were not in the College's jurisdiction to investigate (employment issues), and 1 resolved by Undertaking.

The Inquiry Committee issued two citations for Discipline Hearings in 2019-20.

The College continues to review the nature and outcome of complaints to identify trends which can be addressed through College programs, policies and communications.

Discipline Hearings

The College held one Discipline Hearing in 2019-2020. The registrant did not attend. A copy of the decision is posted on the [website](#).

An additional citation was issued in 2019-20, however the scheduled hearing was adjourned due to rising concerns about COVID-19. This hearing will be rescheduled when it is considered safe to do so. Please visit our [website](#) to view this citation.

Information Security

The College continued to work with its information technology providers to maintain a high level of information security and data protection. No information security or data breaches were found in the 2019/20 year.

Year in Review

Quality Assurance Program (QAP) Focus

The QAP is a central program as one of the pillars of the College in fulfilling its mandate to protect the public. The QAP is designed to promote high practice standards amongst registrants through completion of an Assessment Tool and ongoing learning that is centered around foundational dental hygiene competencies, standards of practice and the code of ethics. The QAP is a preventive program and strives to proactively identify gaps or risks in a registrant's practice and correct them before harm occurs.

Data from performance on the QAP is as follows:

2019 QAP TOOL RESULTS	
Total registrants who completed the QAP	627
Number who met the threshold	595
Number who did not meet the threshold	32 (5%)
Met threshold on second attempt	29
Did not meet threshold on second attempt	3

Following two unsuccessful attempts on the Assessment Tool, registrants enter the second phase of the program where they are paired with an Assessor who conducts a Professional Practice Assessment (PPA). The PPA findings are incorporated into an individualized learning plan. The Committee monitors the process by providing oversight, feedback and guidance to registrants in this stream regarding their directed learning.

The Committee appoints qualified registrants as Assessors, who then complete training and calibration sessions. The most recent training and calibration session took place in November 2019.

Additionally, a review of data from the annual Assessment Tool performance and findings from a survey completed by the 2019 QAP cohort was conducted to ensure College continues to uphold all principles of the program including to 'evaluate the program regularly.'

College Resources

College revenue is generated through registrant fees. Fees are set to ensure the College has the financial capacity to fulfill its mandate of public protection.

The pie graph to right demonstrates the approximate portion of each dollar spent by area of core work.

Where does a Registration Dollar go?



Year in Review

Registration Department Focus

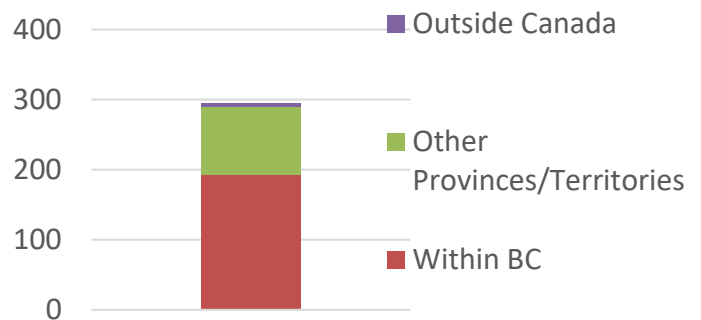
The main focus for the registration department continued to be on new applications for registration and continued enhancements to the online registration and renewal platform.

This year the Canadian Performance Examination in Dental Hygiene (CPEDH) was hosted by the College of Registered Dental Hygienists of Alberta in the fall of 2019 for graduates of non-accredited programs and foreign-trained dental hygienists. No candidates from BC challenged the exam.

BC Registrants: A Statistical Breakdown

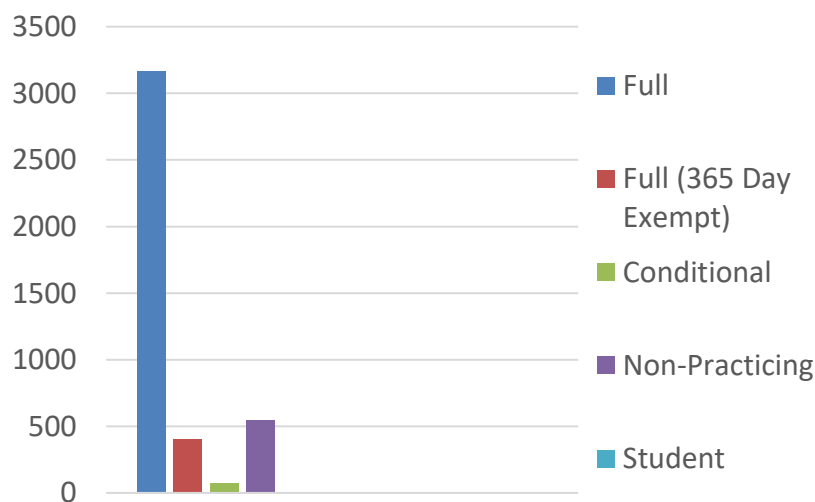
The following graphs represent registrant data obtained for the 2019-20 fiscal year.

293 new registrants obtained registration in 2019-20: the majority of applicants graduated from BC dental hygiene programs or applied for registration under the Agreement on Internal Trade (AIT), coming from other Canadian jurisdictions.



Where did new registrants come from in 2019-20?

As of February 29, 2020, the College had 4,182 registrants across four different registration categories: Full, Full (365 Exempt), Conditional, Non-practicing, and Student.



Breakdown of registrants by Registration Category

Cultural Safety Report

Principles of cultural safety and humility enhance the regulation of dental hygiene practise in BC by contributing to the provision of oral health care free from any form of individual or systemic bias or racism. Engaging in strategic initiatives that increase cultural safety in the regulation of dental hygiene practise enhances the protection of the public. CDHBC engaged in six significant Indigenous and gender diversity cultural safety and humility initiatives in the 2019-20 practise year.

BC Health Regulators Cultural Safety Task Force

In April of 2019, the CDHBC Manager of Strategic Initiatives joined the BC Health Regulators Cultural Safety Task Force. Through this group, CDHBC is working collaboratively with the Colleges of Pharmacists, Nursing Professionals, Physical Therapists and Occupational Therapists to develop and deliver cultural safety initiatives that will support all of BC's regulatory Colleges in implementing cultural safety within the regulation of their respective healthcare professions.

Cultural Safety and Humility Interpretation Guidelines

In May of 2019, the CDHBC released one new and three revised Interpretation Guidelines which were developed and modified through a lens of Indigenous cultural safety:

- Cultural Safety and Humility (new)
- Duty to Provide Care
- Consent of Minors to Treatment
- Referrals by Dental Hygienists

The College extends sincere appreciation to the Cultural Safety Department at the Royal Jubilee Hospital in Victoria, and the First Nations Health Authority for their assistance in completing these Interpretation Guidelines. In honouring the CDHBC's commitment to the [Declaration](#) the changes to the Interpretation Guidelines assist registered dental hygienists with developing the knowledge and skills they need to provide culturally safe oral health care, thus enhancing the fulfillment of the CDHBC's mandate to protect the public.

Custom First Nations Art Installation and Open House

On May 24, 2019 the CDHBC Board of Directors and staff were honoured to unveil an art installation; *Mother Earth's Song*, by Lekwungen artist, Darlene Gait, in the CDHBC office which is located on the traditional territory of the Lekwungen speaking peoples, the Songhees and Esquimalt First Nations. This art installation of painted canvasses with sandblasted glass and copper represents CDHBC's vision for cultural safety and humility in healthcare regulation symbolized in the modernist and traditional artistic elements of the West Coast Salish First Peoples. The art unveiling was centered around an Open House event at the CDHBC offices in Victoria where registrants, contractors, all BC health regulatory colleges, other stakeholders, and members of the public were invited to witness the art unveiling and learn more about cultural safety in dental hygiene practise regulation.

Cultural Safety Report

BC Health Regulators and First Nations Health Authority Education Day

On May 8, 2019, the CDHBC Registrar, Deputy Registrar, Manager of Strategic Initiatives, and Board Chair attended the BC Health Regulators Symposium; an education day focused on cultural safety in healthcare practise regulation. CDHBC staff ended the education day in identifying several areas of College operations that should be reviewed through a lens of cultural safety and decolonization, such as enhancing the level of cultural safety competency among new graduates before they enter the profession.

BC Dental Hygiene Program Indigenous and Gender Diversity Cultural Safety Survey

In September of 2019, CDHBC engaged all six dental hygiene programs in BC in a survey regarding the depth of Indigenous and gender diversity cultural safety training provided to dental hygiene students before they graduate and enter the profession as registrants. CDHBC is appreciative to all dental hygiene programs for their cooperation in the survey process. Results of the survey identified gaps in both Indigenous and gender diversity training within dental hygiene programs, and these results guide the CDHBC in further developing entry-level competency requirements for cultural safety training within dental hygiene programs.

Gender Diversity Cultural Safety Board Policy

In October of 2019, the CDHBC Board adopted new Board Policy: *Gender Diversity Cultural Safety*, which aims to make the CDHBC office and operations culturally safe for individuals of all gender identities and expressions. A review of CDHBC resources and operations began in 2019 with a lens of inclusivity including inclusive language. CDHBC engaged the services of Kinglsey Strudwick of Ambit Gender Diversity Consulting and resources from TransCare BC in auditing operations and resources with a lens of gender diversity.

Committee Reports

Quality Assurance Committee

Members: Melody Weimer (Chair), Marilynne Fine, David MacPherson, Karen Lange, Tara McPhail and Jessica Morris.

In the 2019-20 fiscal year, the Committee met three times in-person, and held three teleconference meetings.

The Committee reviewed data on the annual Assessment Tool performance and findings from a survey completed by the 2019 QAP cohort. The Committee was also updated on the redevelopment of the Online Learning Plan platform, which was successfully launched in August.

The Committee reviewed a number of continuing competency credit requests, as well as information on the continuing competency credit audit which is completed annually.

As part of a cultural safety initiative, the Committee approved a newly developed interpretation guideline, [Cultural Safety & Humility](#), and reviewed updates through a cultural safety lens for the following interpretation guidelines:

- [Consent of Minors to Treatment](#)
- [Duty to Provide Care](#)
- [Referrals by Dental Hygienists](#)

The Committee also reviewed the [Chlorhexidine](#) interpretation guideline, as well as the *Blood and Body Fluid Exposure Management* interpretation guideline (the latter now retired).

The Committee was briefed on the draft bylaw requirement for the periodic recertification of local anaesthesia and was asked to provide direction on establishing the quality assurance requirements for this. After reviewing the options presented, the Committee favoured the development of an online local anaesthesia module, to be hosted by the College.

Registration Committee

Members: Diana Yeung (Chair), Jade Lavalley (Vice Chair), David MacPherson, Susan Graham, Zul Kanji, and Lise Cavin.

In 2019-20, there was one in-person meeting and three teleconferences.

The major initiatives for the Registration Committee for 2019-20 consisted of reviewing criteria for approved CPR courses and developing a related registration committee policy. Additionally, the Committee reviewed new local anesthesia courses in Canada and the US. The Committee also reviewed Canadian and US dental hygiene programs for their eligibility to be on the approved list of programs for the purposes of registration.

Discipline Committee

Members: Carol Williams (Chair) Shelly Sorensen, David MacPherson, Karen Lange, and Jennifer Aarestad.

The Discipline Committee's mandate is to conduct disciplinary hearings under authority of the *Health Professions Act*. After hearing evidence, the Committee makes decisions about a registrant's professional conduct and the disciplinary action required to address the conduct.

One disciplinary hearing was held in 2019-20, a copy of the decision is posted on the [website](#). An additional discipline hearing was adjourned due to rising concerns about COVID-19.

To view prior discipline cases please [click here](#).

Committee Reports

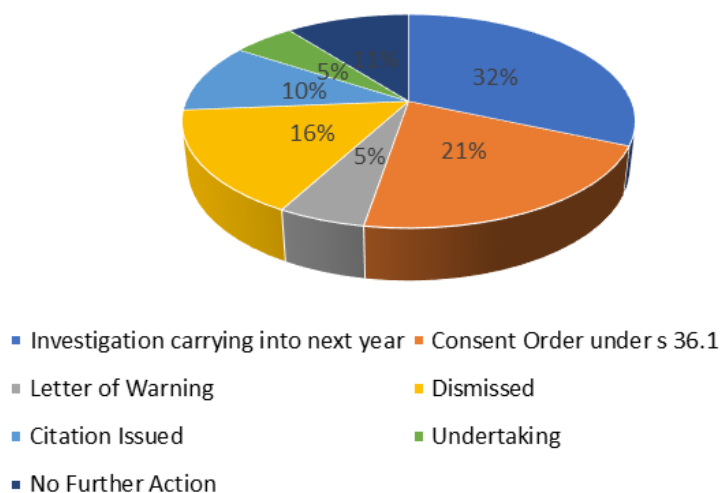
Inquiry Committee

Members: Julie Akeroyd (chair), Christine Chore, Kathleen Bradley, Denise Beerwald, Emily Chowne, and Michelle Worton.

The Committee meets as required, with at least one meeting held in-person annually. For the 2019-20 year, the Committee held thirteen teleconference meetings and one in-person meeting.

The Committee's major initiative is to thoroughly investigate inquiry cases in a timely manner. This year the median length of time to resolve a complaint was 142 days. All Inquiry Committee disposition of complaints are published on our website through records of decision and can be accessed by [clicking here](#). In some cases, public notices are also published and can be viewed [here](#).

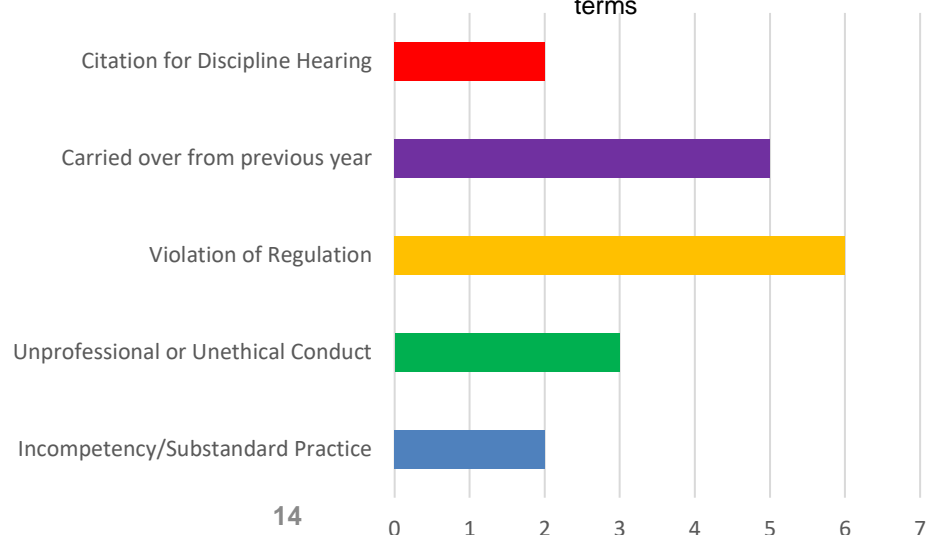
Disposition of Complaints



A total of 15 new complaints were received, 3 of which were summarily dismissed as they were not in the College's jurisdiction to investigate (employment issues), and 1 was resolved by Undertaking.

- 5 cases were carried over from the previous year including 3 for monitoring of terms of the consent order.
- 4 cases were resolved by consent agreement. 1 Registrant was suspended, and a citation for discipline hearing was issued. 2 additional cases were joined, and the committee issued a Citation for Discipline Hearing.
- 3 cases were investigated but no further action was warranted except in 1 case in which a caution to the Registrant was issued.
- 3 cases were still ongoing at the end of the fiscal year, and 3 additional cases were carried over to next year for monitoring of terms

Investigation Findings for 2019-20



Financial Statements



INDEPENDENT AUDITORS' REPORT

To the Members - College of Dental Hygienists of B.C. ("the College")

Opinion

We have audited the accompanying financial statements of College of Dental Hygienists of B.C., which comprise the statement of financial position as at February 29, 2020 and the statement of operations, changes in net assets and cash flows for the year ended February 29, 2020 and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at February 29, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian accounting standards for not-for-profit organizations. 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 the 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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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 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.

Victoria, B.C.
May 28, 2020

Lee and Sharpe
Chartered Professional Accountants

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF OPERATIONS

YEAR ENDED FEBRUARY 29, 2020

	2020	2019
RECEIPTS		
Annual registration fees	\$ 2,009,272	\$ 1,889,972
Initial registration fees	155,210	133,895
Interest income	77,224	71,496
Application fees	29,000	25,500
Late payment fees and other	9,901	5,664
CPEDH fees	-	7,500
	<u>2,280,607</u>	<u>2,134,027</u>
DISBURSEMENTS		
Wages and benefits	1,035,449	964,164
Professional services	408,238	446,486
Per diems and travel	277,003	230,066
Building occupancy	87,664	103,747
Office and sundry	74,311	65,136
Awards and contributions	72,129	57,177
Credit card charges	57,691	53,779
College communications	48,480	46,632
Training	36,354	19,866
Materials and supplies	13,750	13,074
Investment management fee	13,520	11,601
Document distribution	6,917	8,618
CPEDH expenses	-	42,587
Amortization	<u>46,631</u>	<u>46,194</u>
	<u>2,178,137</u>	<u>2,109,127</u>
Income from operations	102,470	24,900
Gains (losses) on disposal of investments	38,547	(16,000)
Unrealized gains on investments	33,970	8,763
Gains (losses) on disposal of capital assets	<u>(219)</u>	<u>(3,832)</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>\$ 174,768</u>	<u>\$ 13,831</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF FINANCIAL POSITION

FEBRUARY 29, 2020


ASSETS

	2020	2019
Current		
Cash	\$ 1,411,425	\$ 520,998
Short-term investments (Note 5)	701,310	1,429,703
Accounts receivable	26,437	23,973
Prepaid expenses	50,452	30,755
	<u>2,189,624</u>	<u>2,005,429</u>
Long-term		
Internally restricted assets (Note 5 & 6)	1,433,224	1,286,913
Funds held in trust (Note 7)	589,877	539,413
Capital assets (Note 8)	<u>2,019,650</u>	<u>1,991,193</u>
	<u>\$ 6,232,375</u>	<u>\$ 5,822,948</u>

LIABILITIES AND NET ASSETS

Current		
Accounts payable and accrued liabilities	\$ 198,268	\$ 172,315
Current portion of obligation under capital lease (Note 10)	11,705	-
Deferred revenue (Note 9)	1,955,084	1,833,114
Funds held in trust (Note 7)	<u>589,877</u>	<u>539,413</u>
	<u>2,754,934</u>	<u>2,544,842</u>
Obligation under capital lease (Note 10)	<u>24,567</u>	<u>-</u>
Net assets		
Invested in capital assets	2,019,650	1,991,193
Internally restricted net assets	<u>1,433,224</u>	<u>1,286,913</u>
	<u>3,452,874</u>	<u>3,278,106</u>
	<u>\$ 6,232,375</u>	<u>\$ 5,822,948</u>

Approved by the Board

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF CHANGES IN NET ASSETS

FEBRUARY 29, 2020

	Invested in Capital Assets	Reserve Fund (Note 6)	2020	2019
Balance, beginning of year	\$ 1,991,193	\$ 1,286,913	\$ 3,278,106	\$ 3,264,275
Excess (deficiency) of receipts over disbursements	(46,850)	221,618	174,768	13,831
Investment in capital assets	<u>75,307</u>	<u>(75,307)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 2,019,650</u>	<u>\$ 1,433,224</u>	<u>\$ 3,452,874</u>	<u>\$ 3,278,106</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF CASH FLOWS

YEAR ENDED FEBRUARY 29, 2020

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of receipts over disbursements	\$ 174,768	\$ 13,831
Items not involving cash		
Amortization	46,631	46,194
Unrealized gain on investments	(33,970)	(8,763)
Loss (gain) on disposal of investments	(38,547)	16,000
Loss on disposal of capital assets	<u>219</u>	<u>3,832</u>
	149,101	71,094
Cash provided by (used for) non-cash working capital items		
Accounts receivable	(2,464)	(1,188)
Prepaid expenses	(19,697)	2,083
Funds held in trust	50,464	(84,853)
Accounts payable and accrued liabilities	25,952	29,104
Deferred revenue	<u>121,970</u>	<u>89,467</u>
	<u>325,326</u>	<u>105,707</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from capital lease financing	45,215	-
Reduction of obligation under capital lease	<u>(8,942)</u>	<u>-</u>
	<u>36,273</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease (increase) in internally restricted assets	(146,311)	1,875,959
Proceeds on disposal of capital assets	290	1,050
Purchase of capital assets	(75,597)	(1,940,866)
Increase (decrease) in short-term investments	<u>72,517</u>	<u>(7,237)</u>
	<u>(149,101)</u>	<u>(71,094)</u>
INCREASE DURING THE YEAR	212,498	34,613
CASH RESOURCES, beginning of year	<u>2,490,114</u>	<u>2,455,501</u>
CASH RESOURCES, end of year	<u>\$ 2,702,612</u>	<u>\$ 2,490,114</u>
CASH RESOURCES REPRESENTED BY		
Cash	\$ 1,411,425	\$ 520,998
Short-term investments	701,310	1,429,703
Funds held in trust	<u>589,877</u>	<u>539,413</u>
	<u>\$ 2,702,612</u>	<u>\$ 2,490,114</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 29, 2020

Note 1 - Authority and Purpose

The College of Dental Hygienists of British Columbia (the "College") was established under the Health Professions Act, effective March 1, 1995. The College regulates the practice of dental hygiene in a manner that protects and serves the public interest. In fulfilling this role, the College establishes, maintains and enforces standards for registration and continuing competence, standards of practice and a code of ethics for the profession, and investigates and acts on complaints.

Note 2 - Accounting Policies

(a) Revenue Recognition

Registration and exam fees are recognized in the year to which they relate.

(b) Short-term investments

Short-term investments are measured at fair value and are adjusted to recognize impairment, other than a temporary impairment, in the underlying value.

(c) Capital Assets and Amortization

The College's capital assets are recorded at cost. Amortization is determined at rates which will reduce net book value to estimated residual value over the projected useful life of each asset. Annual rates used to compute amortization are as follows, with half-rates in the year of acquisition:

Building	35 years	straight line
Computer hardware	30%	declining balance
Furniture and equipment	20%	declining balance
Database	20%	declining balance
Computer software	100%	declining balance
Furniture and equipment under capital lease	20%	declining balance

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 29, 2020

Note 2 - Accounting Policies (continued)

(d) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from these estimates. Significant financial statement items that require the use of estimates are as follows: amortization of capital assets, accounts payable and accrued liabilities. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations in the year they become known.

Note 3 - Financial Instruments

The College initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of its financial assets and liabilities at amortized cost. The financial assets subsequently measured at amortized cost include cash and accounts receivable. The financial liabilities measured at amortized cost include accounts payable and accrued liabilities. The College's short-term investments are measured at fair value.

Liquidity risk

Liquidity risk is the risk that an entity does not have sufficient financial resources to meet obligations as they fall due, or can only obtain such resources at excessive cost. The risk arises from mismatches in the timing of cash flows. Funding risk arises when the necessary liquidity to fund asset growth cannot be obtained at the expected terms when required. It is management's opinion the College is not exposed to significant liquidity risks arising from its financial instruments.

Credit risk

Credit risk is the risk of loss resulting from failure of a borrower to honour its financial or contractual obligation. Credit risk arises in the College's investment activities. It is management's opinion the College is not exposed to significant credit risks arising from its financial instruments.

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 29, 2020

Note 4 - Capital Management

The capital structure of the College consists of an investment in capital assets and internally restricted net assets. The primary objectives of the College's capital management policies are to ensure that it maintains adequate resources to support the activities of the College and minimize the risk to the stability of cash flow from operations.

Note 5 - Short-term Investments and internally restricted assets

	2020	2019
Short-term investments consist of the following:		
Money market funds	\$ 366,371	\$ 200,822
Guaranteed investment certificates	200,000	600,000
Equity investments	<u>1,568,163</u>	<u>1,915,794</u>
	<u>\$ 2,134,534</u>	<u>\$ 2,716,616</u>

The above amounts are presented as follows on the statement of financial position:

Short-term investments	\$ 701,310	\$ 1,429,703
Internally restricted assets	<u>1,433,224</u>	<u>1,286,913</u>
	<u>\$ 2,134,534</u>	<u>\$ 2,716,616</u>

Subsequent to February 29, 2020, the situation with regard to COVID-19 (Note 11) has caused significant uncertainty in capital markets which has an impact on the College's short-term investments. As at the date of the audit report, the short-term investments have decreased in value by approximately 2.40%. Any realized or unrealized loss as a result of this or any other impact will be recorded in the College's 2021 fiscal year.

Note 6 - Internally Restricted Assets

The Board has restricted certain funds as outlined below.

Reserve Fund - To cover general operations, unanticipated contingencies, extraordinary legal costs and discipline hearings. Unless further transfers are approved, any excess or deficiency of receipts over disbursements for the year will accrue to this fund.

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 29, 2020

Note 7 - Funds Held in Trust

The College entered into an agreement with the Canadian Dental Hygienists' Association (the "CDHA") wherein annual CDHA fees are collected by the College as agent for the CDHA and held in trust. The fees are remitted to the CDHA with a deduction for any credit card service fees incurred in the collection of these funds.

Note 8 - Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2020	2019
Land	\$ 1,026,411	\$ -	\$ 1,026,411	\$ 1,026,411
Building	881,491	25,185	856,306	868,898
Computer hardware	175,791	132,697	43,094	38,505
Furniture and equipment	177,188	142,623	34,565	31,342
Database	196,555	178,329	18,226	26,037
Computer software	21,376	21,376	-	-
Furniture and equipment under capital lease	45,609	4,561	41,048	-
	<u>\$ 2,524,421</u>	<u>\$ 504,771</u>	<u>\$ 2,019,650</u>	<u>\$ 1,991,193</u>

Note 9 - Deferred Revenue

	2020	2019
Deferred revenue consists of the following item:		
Amounts received from members in respect of annual registration fees for the fiscal year ended February 28, 2021 (February 29, 2020)	<u>\$ 1,955,084</u>	<u>\$ 1,833,114</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 29, 2020

Note 10 - Obligation under capital lease

The College has entered into a lease for office furniture from Steelcase Financial Services Ltd. The lease requires the College to make monthly payments of \$975 until it matures in May 2023. Future payments are as follows:

	2020	2019
2021	\$ 11,705	\$ -
2022	11,705	-
2023	11,705	-
2024	<u>2,926</u>	<u>-</u>
Total minimum lease payments	38,041	-
Less: amount representing interest at 2.25%	<u>(1,769)</u>	<u>-</u>
Present value of net minimum capital lease payments	36,272	-
Less: current portion	<u>(11,705)</u>	<u>-</u>
	<u>\$ 24,567</u>	<u>\$ -</u>

Note 11 - Subsequent events

Subsequent to February 29, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the College are not known at this time. These impacts could include potential future decreases in funding, decrease in market value of short-term investments and the viability of ongoing operations.