



College of Dental Hygienists
of British Columbia



Mother Earth's Song
Created by Darlene Gait

ANNUAL REPORT 2020/21

Regulating Dental Hygiene in the Public Interest

The College of Dental Hygienists of British Columbia (CDHBC) mission is to fulfill our duty to protect the public through regulatory excellence. Currently, the CDHBC has 4,328 registrants who practice in a variety of practice settings, including private 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 is to fulfill our duty to protect the public through regulatory excellence.

The Board of the CDHBC has nine Directors (six elected registrants 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.

CDHBC has four statutory committees made up of board members, registrants and public representatives who carry out their required duties as set out in *the Act* and the CDHBC Bylaws. The daily operations of CDHBC 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, CDHBC Bylaws, the Practice Standards and the Code of Ethics.

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 CDHBC: 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 CDHBC's values of ethics, leadership, collaboration and transparency are reflected in all our actions and work as we fulfill our mandate of public protection.

2020/21 Strategic Goals

On October 17, 2019, the Board adopted the Strategic Plan for the 2020/21 fiscal year which contained the following goals:

- *Oversee the practice of the profession to enhance competency of registrants in the interest of the public*
- *Promote awareness of the CDHBC mandate and initiatives among registrants and the public*
- *Demonstrate the commitment of CDHBC to cultural safety and humility*
- *Collaborate with stakeholders*

Strategic Objectives Update

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

- Implement the updated Dental Hygienists Regulation and CDHBC Bylaws.
- Continue the administration and ongoing evaluation of the Quality Assurance Program.
- Address complaints to CDHBC in a fair and transparent manner in accordance with the CDHBC Bylaws and the *Health Professions Act*.
- Integrate the "Declaration of Commitment to Cultural Safety and Humility" document into the operations of CDHBC.
- Raise awareness amongst registrants of the importance of the principles of cultural safety and humility.
- Enhance the transparency and effectiveness of CDHBC communications.

Our 2020-21 Board



David MacPherson, Chair - Public Representative

David was appointed to the board effective August 14, 2016. 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 Dental Hygiene Practitioner (C) and works in both clinical practice and education with a focus in professional practice and ethics. She has the Provincial Instructors Diploma (2012) and recently completed her Master of Education Program at Simon Fraser University.



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. Emily is currently the Chair of the Registration Committee.

Our 2020-21 Board



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

Lise was elected to the board effective March 1, 2017. Lise is a Dental Hygiene Practitioner (C) 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 Registration Committee and is a QAP Assessor.



Tara McCall, Elected Member - Okanagan

Tara was elected to the Board, effective March 1, 2020. Tara is a Registered Dental Hygienist (C). Prior to graduating from the College of New Caledonia's dental hygiene program, Tara was a Certified Dental Assistant. Tara currently resides in Kelowna; where she works full time in a private practice. Tara has previously served as a member on both Inquiry and Registration Committees.



Michelle Worton, Elected Member - Cariboo North

Michelle was elected to the Board, effective March 1, 2020. Michelle is a Dental Hygiene Practitioner (C). Michelle provides essential preventative oral health care to our northern communities, where embracing the connection with her community, patients and other healthcare professionals supports health to our rural communities. Increasing access; while ensuring safe and effective care paired with cultural safety and humility, is the keystone of her practice.



Ruth Lunn, Elected Member, Lower Mainland

Ruth was elected to the Board, effective March 1, 2019. Ruth has 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, 2020, to February 28, 2021. The report provides an update on the progress we have made to support our mission of ensuring excellence in dental hygiene care in B.C.

This past year has been a time of uncertainty as we have faced unprecedented challenges to our professional and personal lives due to the COVID-19 pandemic. In March 2020, the fiscal year started with public health restrictions curtailing non-essential oral health care as a measure to

prevent the transmission of COVID-19. After this extremely challenging first phase of the pandemic, next came the extraordinary undertaking of developing guidelines to enable registrants to return to practice safely starting in May 2020. CDHBC worked collaboratively with the College of Dental Surgeons of BC (CDSBC), the College of Denturists of BC (CDBC) and the College of Dental Technicians of BC (CDTBC) to establish one guidance document for all oral health professionals in BC. This document continues to provide the foundation for the provision of safe oral health care for clients during the pandemic.

While much of the focus in the spring of 2020 was on the pandemic, a significant milestone in the regulation of dental hygiene was achieved. The most substantive change to the [Dental Hygienists Regulation](#) since CDHBC was created in 1995 came on February 24, 2020, with the removal of the 365-day rule and the requirement for a dentist to be onsite for the provisions of Local Anesthesia (L/A). That was followed by a number of updates to the CDHBC Bylaws on March 2, 2020. These changes enhanced the ability for dental hygienists to self-initiate care to clients and provided a strong framework for the CDHBC to regulate the profession in the public interest.

Another significant achievement over the past year was the launch of the newest version of the Quality Assessment Program (QAP) Assessment Tool in January 2021, which was developed in conjunction with BC dental hygienists from a cross-section of practice settings. This program is a vital way in which CDHBC fulfills its mandate to regulate the profession of dental hygiene in the public interest. The *Health Professions Act* (HPA) requires each BC health regulatory college develop a quality assurance program that includes an impartial assessment component. This is critical as it offers public assurance that health professionals are current and competent in their practice. Further, it is the public's expectation that CDHBC monitors the profession to ensure ongoing competency, currency and ethical practice. As is common when introducing an updated tool like this, a review was conducted after its launch and next steps based on the review will be shared with registrants later this year.

CDHBC also remains committed to advancing the principles of Cultural Safety and Humility in all aspects of our regulatory activities. I encourage you to read a more fulsome update on our achievements in this area during the 2020/21 fiscal year on page 11 of this report. After the tragic discovery of the remains of 215 children in unmarked graves on the site of the former Kamloops Indian Residential School it is a somber reminder of the importance of such initiatives.

Message from the Chair

We stand with the Tk'emlúps te Secwépemc First Nations and all Indigenous people in BC as they continue to be faced with the trauma caused by the residential school system.

As an oral health profession regulator, CDHBC recognizes that over 100 years of abuse of Indigenous children in residential schools in Canada has caused deep vulnerabilities in social determinants of health for Indigenous peoples today. Culturally safe care for Indigenous peoples includes awareness of this history and how it impacts health and oral health care services today. We encourage registrants to review [the CDHBC Interpretation Guideline on Cultural Safety and Humility](#) found on the CDHBC website and to seek further information, education and truth on this very important topic.

In the summer of 2020, the MLA Steering Committee on [Health Regulation Modernization](#) released its final recommendations to update and modernize the regulation of health professionals in BC. CDHBC has been an active participant throughout the process of review, providing significant feedback when provided the opportunity to do so and conducted a thorough review of the recommendations contained in the report..

CDHBC welcomes the proposed changes that will enhance the regulation of health professionals in the public interest. More specifically, CDHBC released a joint statement with CDSBC, CDBC and CDTBC regarding the recommendation to create a single oral health regulator. The four oral health regulators are in agreement that having a single regulator for all oral health professions will benefit the public as it will promote team-based dental care, and provide a single point of contact for patients, the public and registrants alike. At the request of our respective boards, representatives of the four oral health colleges are meeting on a regular basis to articulate a vision and to facilitate the drafting of a plan for the implementation of a single oral health regulator. We are excited about the opportunity to participate in the creation of a truly new regulatory body for oral health professions. We also recognize that the amalgamation process is complex. As the process moves forward, the four oral health regulators are committed to ensuring timely and transparent communication.

This past year has been one full of challenges. Despite this, we were able to embark on new initiatives to advance our mandate. On behalf of the Board, I would like to recognize and thank CDHBC staff for its tireless efforts and diligent work over the past year. The Board and CDHBC staff would also like to acknowledge our registrants for continuing to be exemplary health professionals, providing safe and ethical dental hygiene care to clients in B.C. during a very difficult time.

In closing, let me express my hope that with BC's COVID-19 Immunization Plan making significant progress, that the worst of the pandemic is now behind us, and brighter times are ahead.

Sincerely,



David MacPherson, Chair

Year in Review

Pacific Dental Conference 2020

At the 2020 Pacific Dental Conference (PDC) CDHBC Forum in March, CDHBC provided information on the amended [CDHBC Bylaws](#) and [Dental Hygienists Regulation](#), as well as information on changes on [CPR Certification](#), [Prescriptions and L/A](#). Additionally, a review of recent inquiry cases was presented.

Review of 2020 GM

The CDHBC General Meeting was held at 7pm on October 15, 2020, at the CDHBC office; 286 registrants attended via webcast.

This year we were honoured to have Olie and Edwina Henderson, Elders of Wei Wai Kum, also known as Campbell River in the territory of the Laichwiltach, address our registrants and provide a territorial acknowledgment. Their daughter, Ethel Henry, RDH provided some additional insight into cultural safety and humility.

We were also fortunate to have Cynthia Johansen, Registrar/CEO of the BC College of Nurses and Midwives present on their recent amalgamation journey.

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.

Registrants were permitted to obtain the same hour-for-hour CC credit for the webcast GM attendance.

Inquiry Focus

During the fiscal year ending February 28, 2021, the Inquiry Committee received 14 new complaints, 2 of which were summarily dismissed as they were not in the CDHBC's jurisdiction to investigate (employment issues), 1 was summarily dismissed as it was satisfactorily resolved, 1 resolved by Consent Order, and 1 case was resolved by a direction from the committee to the Registrant.

The Inquiry Committee did not issue any citations for Discipline Hearings in 2020-21.

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

Discipline Hearings

During the 2020-21 year, CDHBC rescheduled a hearing that was adjourned due to rising concerns about COVID-19. However, the matter resolved by a section 37.1 Consent Order and the hearing did not proceed. Please visit our [website](#) to view this public notification of the order.

Information Security

CDHBC 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 2020/21 year.

Year in Review

Quality Assurance Program (QAP) Focus

The QAP is one of the three pillars of how CDHBC fulfills its public protection mandate. The QAP is designed to ensure that registrants maintain currency and competency throughout their career as well as assist registrants focus on competency areas to enhance their practice. The QAP strives to proactively identify gaps or key areas of practice that needs further focus and learning. Unlike the inquiry and disciplines processes which are engaged after harm has potentially occurred, the QAP is a preventative program that attempts to minimize risk of harm to the public.

As you can see from the table below, the vast majority of registrants are successful at the tool and proceed to direct their own learning over their 5-year cycle. Should a registrant be unsuccessful twice on the tool, they are paired with an Assessor who works collaboratively with the registrant to conduct a review and make recommendations for learning to the Quality Assurance Committee (QAC). The QAC monitors the process by providing oversight, feedback and guidance to registrants in this stream regarding their directed learning.

QAP Assessors complete training and calibration sessions. These sessions took place in 2019 and 2021.

Continuous review of the QAP is a guiding principle of the program. A review of tool performance and the results from the 2020 cohort survey was completed to ensure the program continues to meet its goals and guiding principles.

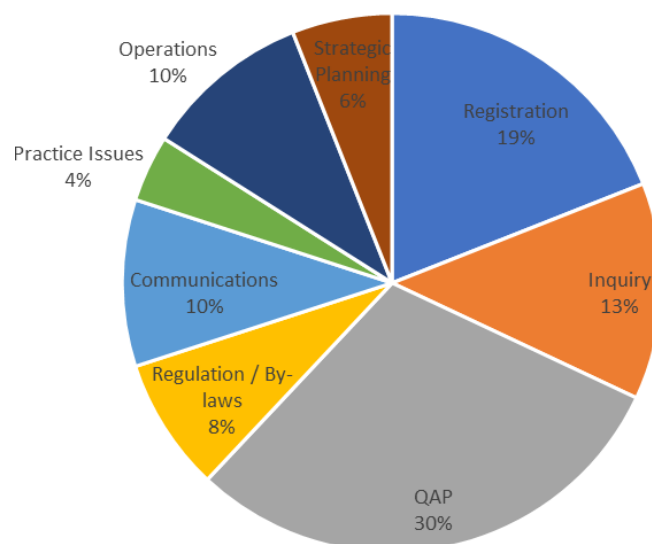
2020 COHORT QAP TOOL RESULTS	
Total registrants who completed the QAP	421
Number who met the threshold	408
Number who did not meet the threshold	13 (3%)
Met threshold on second attempt	12
Did not meet threshold on second attempt	1

College Resources

CDHBC 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

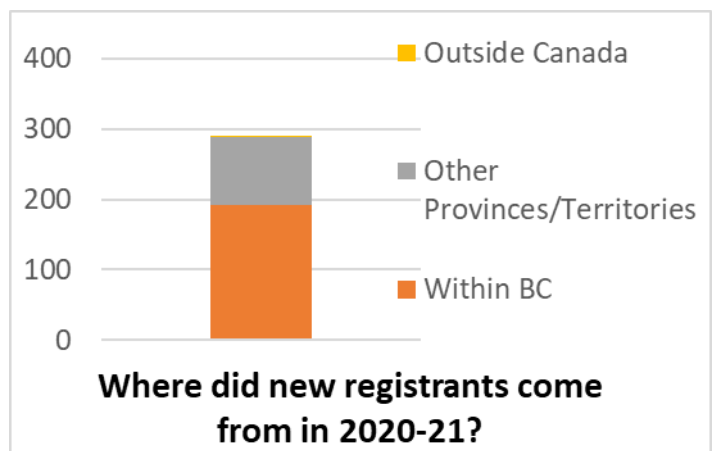
The main focus for the registration department continued to be on new applications for registration and continued enhancements to the online registration and renewal platform.

This year the Canadian Performance Examination in Dental Hygiene (CPEDH) was not offered as a result of concerns arising from the COVID-19 pandemic.

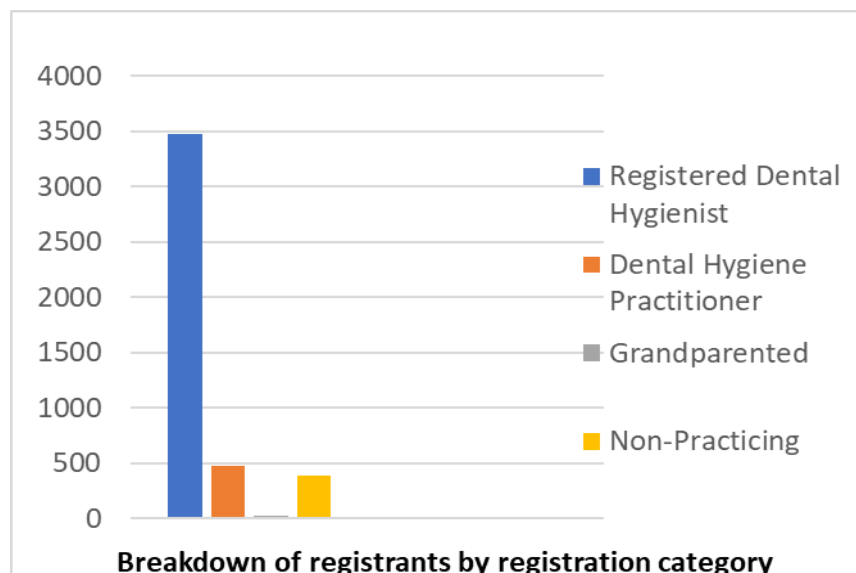
BC Registrants: A Statistical Breakdown

The following graphs represent registrant data obtained for the 2020-21 fiscal year.

290 new registrants obtained registration in 2020-21: the majority of applicants graduated from BC dental hygiene programs.



As of February 28, 2021, CDHBC had 4,328 registrants across four different registration categories: Registered Dental Hygienist, Dental Hygiene Practitioner, Grandparented, and Non-Practicing.



Cultural Safety Report

CDHBC is mandated by the *Health Professions Act* to protect the public which includes Indigenous peoples accessing oral health care services in BC. As described in the report, [In Plain Sight](#), released in November 2020, Indigenous peoples in BC experience frequent bias, discrimination and racism when seeking health care services. The health care system including oral health care services are built on colonial and Eurocentric visions for health and wellness, reflecting one cultural perspective in a place made up of many cultural worldviews. In this way, Indigenous peoples are further subjected to systemic racism when seeking oral health care services. CDHBC holds space for decolonization of its operations, regulatory services, and the provision of oral health care services, using a lens of Cultural Safety and Humility in its projects and relationships. Building on the good work of 2019-20, CDHBC engaged in four Indigenous Cultural Safety and Humility initiatives during the 2020-21 practice year.

BC Health Regulators Cultural Safety Task Force

The CDHBC Manager of Strategic Initiatives continued to hold a seat on the BC Health Regulators Cultural Safety Task Force throughout the 2020-21 practice year. Through this group, CDHBC was 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.

Orange Shirt Day

On September 30, 2020, CDHBC staff wore orange shirts in honour of the victims and survivors of the residential school system in Canada. Staff gathered online for a workshop session where they discussed a scenario in which dental hygiene services were provided in a culturally unsafe way. The scenario featured a link between Indigenous history and ways of knowing and doing, and the provision of culturally safe oral health care services today.

Elders Invited to the CDHBC General Meeting

Olie and Edwina Henderson are Elders of the Wei Wai Kum Nation and helped CDHBC open the General Meeting in October of 2020 in a good way. With deep appreciation, CDHBC thanks Olie and Edwina for their opening prayer and land acknowledgement. CDHBC was also fortunate to have as a guest speaker at the General Meeting, Ethel Henry, Olie and Edwina's daughter who is also a registered dental hygienist. Ethel spoke to the online General Meeting attendees about Cultural Safety and Humility in dental hygiene services.

Contribution to the *In Plain Sight* Report

On November 30, 2020, former judge and Representative for Children and Youth in BC, Mary Ellen Turpel-Lafond released their report with the BC Ministry of Health: [In Plain Sight: Addressing Indigenous-specific Racism and Discrimination in B.C. Health Care](#). As a health profession regulator, CDHBC submitted a report of cultural safety initiatives to the investigation.

Committee Reports

Quality Assurance Committee

Members: Ruth Lunn (Chair), Daniela Michel (Vice Chair) David MacPherson, Danielle Ayotte, Mandana Namazi and Jessica Morris.

In the 2020-21 fiscal year, the Committee met for five Zoom conference meetings.

The Committee reviewed data collected annually regarding the 2020 cohort's performance on the Assessment Tool. The Committee also reviewed survey feedback gathered from the 2020 cohort about the QAP, including both the Assessment Tool and the Online Learning Plan.

One of the Committee's most significant areas of work during the 2020-21 fiscal year was overseeing the development of the first in-house Assessment Tool for CDHBC. This was an extensive project with stages of item writing, field testing and standard setting which were undertaken by BC dental hygienists from diverse practice settings. This new Assessment Tool launched on January 11, 2021 and has performed well to date.

Other areas of ongoing work for the Committee included reviewing QAP cycle extension requests, CC credit requests, and information on the CC credit audits that are undertaken annually, as well as overseeing registrants who are in the second (Professional Performance Assessment) phase of the QAP.

Registration Committee

Members: Emily Chowne (Chair), Jade Macdonald (Vice Chair), Lise Cavin, Susan Graham, Zul Kanji, and Sherry Priebe.

In 2020-21, there were nine Registration Committee meetings held via videoconference.

The major initiatives for the Registration Committee for 2020-21 consisted of developing registration pathways for new registration categories such as the Dental Hygiene Practitioner category and the Grandparented RDH category, laying the groundwork for five educational modules for dental hygiene practice, and monitoring dental hygiene programs' revised graduation requirements in the face of the pandemic.

Discipline Committee

Members: Shelly Sorensen (Chair) Carol Williams, David MacPherson, Wendy Kelly, Amber Ariss 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 resolved by a section 37.1 Consent Order in 2020-21, a copy of the decision is posted on our [website](#).

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

Committee Reports

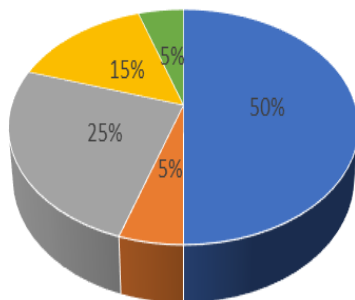
Inquiry Committee

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

The Committee meets as required, however due to concern arising from the COVID-19 pandemic, all meetings in 2020-21 were held via Zoom. The Committee held ten Zoom meetings.

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 147 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

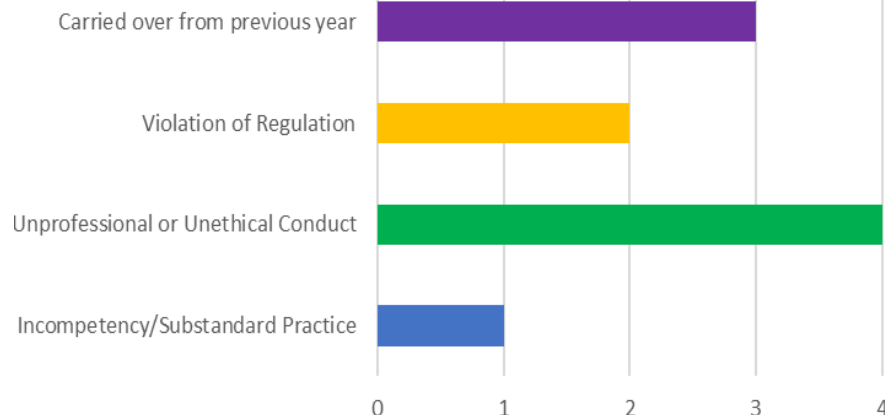


- Investigation carried into next year
- Letter of Warning/No Further Action
- Direction under 33(6)(b)
- Consent Order under s 36.1
- Summarily Dismissed

A total of 14 new complaints were received, 3 of which were summarily dismissed as they were not in the College's jurisdiction to investigate (employment issues) or were satisfactorily resolved.

- 6 cases were carried over from the previous year including 3 for monitoring of terms of the consent order.
- 1 case was resolved by consent agreement. 1 case was resolved by a direction to the Registrant in accordance with s. 33(6)(b) of the HPA
- 5 cases were investigated but no further action was warranted except to caution the Registrants.
- 8 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
- CDHBC received one request for review by the HPRB but a determination on whether or not the appeal would proceed was not reached prior to the end of the 2020-21 fiscal year.

Investigation Findings for 2020-21



Financial Statements

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COLLEGE OF DENTAL HYGIENISTS OF B.C.

FINANCIAL STATEMENTS

FEBRUARY 28, 2021

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 28, 2021 and the statement of operations, changes in net assets and cash flows for the year ended February 28, 2021 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 28, 2021, 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.

* A Partnership of Incorporated Professionals

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Financial Statements

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 27, 2021

Lee and Sharpe

Chartered Professional Accountants

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF OPERATIONS

YEAR ENDED FEBRUARY 28, 2021

	2021	2020
RECEIPTS		
Annual registration fees	\$ 2,120,057	\$ 2,009,272
Initial registration fees	154,780	155,210
Interest income	59,781	77,224
QAP Assessment Tool	40,290	-
Application fees	28,500	29,000
Late payment fees and other	7,223	9,901
Fines from inquiry matters	4,000	-
	<u>2,414,631</u>	<u>2,280,607</u>
DISBURSEMENTS		
Wages and benefits	1,054,183	1,035,449
Professional services	483,933	408,238
Per diems and travel	81,700	277,003
Office and sundry	79,815	74,311
Building occupancy	78,644	87,664
Awards and contributions	63,804	72,129
College communications	60,670	48,480
Credit card charges	58,596	57,691
Investment management fee	14,139	13,520
Training	13,555	36,354
Materials and supplies	9,436	13,750
Document distribution	5,065	6,917
Amortization	57,381	46,631
	<u>2,060,921</u>	<u>2,178,137</u>
Income from operations	353,710	102,470
Gains (losses) on disposal of investments	(42,380)	38,547
Unrealized gains on investments	102,362	33,970
Losses on disposal of tangible capital assets	<u>(310)</u>	<u>(219)</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>\$ 413,382</u>	<u>\$ 174,768</u>

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COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF FINANCIAL POSITION

FEBRUARY 28, 2021

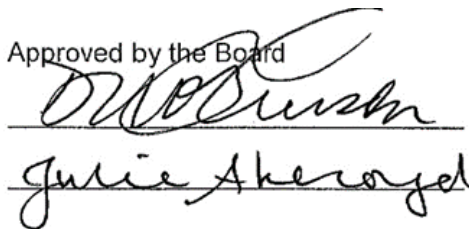
ASSETS

	2021	2020
Current		
Cash	\$ 1,772,517	\$ 1,411,425
Short-term investments (Note 5)	374,400	701,310
Accounts receivable	49,494	26,437
Prepaid expenses	<u>8,427</u>	<u>50,452</u>
	2,204,838	2,189,624
Long-term		
Internally restricted assets (Note 5 & 6)	1,832,447	1,433,224
Funds held in trust (Note 7)	566,684	589,877
Tangible capital assets (Note 8)	<u>2,033,809</u>	<u>2,019,652</u>
	<u>\$ 6,637,778</u>	<u>\$ 6,232,377</u>

LIABILITIES AND NET ASSETS

Current		
Accounts payable and accrued liabilities	\$ 167,676	\$ 191,400
Government remittances payable	8,636	6,867
Deferred revenue (Note 9)	2,003,701	1,955,084
Funds held in trust (Note 7)	566,684	589,877
Current portion of obligation under capital lease (Note 10)	<u>11,197</u>	<u>11,705</u>
	<u>2,757,894</u>	<u>2,754,933</u>
Obligation under capital lease (Note 10)	<u>13,628</u>	<u>24,568</u>
Net assets		
Invested in capital assets	2,033,809	2,019,652
Internally restricted net assets	<u>1,832,447</u>	<u>1,433,224</u>
	<u>3,866,256</u>	<u>3,452,876</u>
	<u>\$ 6,637,778</u>	<u>\$ 6,232,377</u>

Approved by the Board



(See accompanying notes)
Audited

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF CHANGES IN NET ASSETS

FEBRUARY 28, 2021

	Invested in Capital Assets	Reserve Fund (Note 6)	2021	2020
Balance, beginning of year	\$ 2,019,650	\$ 1,433,224	\$ 3,452,874	\$ 3,278,106
Excess (deficiency) of receipts over disbursements	(57,691)	471,073	413,382	174,768
Investment in capital assets	<u>71,850</u>	<u>(71,850)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 2,033,809</u>	<u>\$ 1,832,447</u>	<u>\$ 3,866,256</u>	<u>\$ 3,452,874</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF CASH FLOWS

YEAR ENDED FEBRUARY 28, 2021

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of receipts over disbursements	\$ 413,382	\$ 174,768
Items not involving cash		
Amortization	57,381	46,631
Unrealized gain on investments	(102,362)	(33,970)
Loss (gain) on disposal of investments	42,380	(38,547)
Loss on disposal of capital assets	<u>310</u>	<u>219</u>
	411,091	149,101
Cash provided by (used for) non-cash working capital items		
Accounts receivable	(23,057)	(2,464)
Prepaid expenses	42,025	(19,697)
Funds held in trust	(23,193)	50,464
Accounts payable and accrued liabilities	(23,723)	22,713
Government remittances payable	1,769	3,239
Deferred revenue	<u>48,617</u>	<u>121,970</u>
	<u>433,529</u>	<u>325,326</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from capital lease financing	-	45,215
Reduction of obligation under capital lease	<u>(11,449)</u>	<u>(8,942)</u>
	<u>(11,449)</u>	<u>36,273</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in internally restricted assets	(399,223)	(146,311)
Proceeds on disposal of capital assets	-	290
Purchase of capital assets	(71,850)	(75,597)
Increase (decrease) in short-term investments	<u>59,982</u>	<u>72,517</u>
	<u>(411,091)</u>	<u>(149,101)</u>
INCREASE DURING THE YEAR	10,989	212,498
CASH RESOURCES, beginning of year	<u>2,702,612</u>	<u>2,490,114</u>
CASH RESOURCES, end of year	<u>\$ 2,713,601</u>	<u>\$ 2,702,612</u>
CASH RESOURCES REPRESENTED BY		
Cash	\$ 1,772,517	\$ 1,411,425
Short-term investments	374,400	701,310
Funds held in trust	<u>566,684</u>	<u>589,877</u>
	<u>\$ 2,713,601</u>	<u>\$ 2,702,612</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2021

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) Basis of Accounting

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-profit Organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies

(b) Fund Accounting

The College follows the deferral method of accounting for contributions.

(c) Revenue Recognition

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

Investment income is recorded on an accrual basis.

(d) 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.

(e) 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 28, 2021

Note 2 - Accounting Policies (continued)

(f) 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 at the financial statement 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: useful life 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.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market valuations. Market risk is comprised on interest rate and other price risk.

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2021

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

	2021	2020
Short-term investments consist of the following:		
Money market funds	\$ 58,416	\$ 366,371
Long-term funds	506,112	436,534
Other fixed income	680,468	401,166
Canadian equity	57,672	111,599
American equity	306,527	210,421
Foreign equity	406,197	5,094
Guaranteed investment certificates	-	234,510
Securities expiring within one year	129,268	200,000
Principal at risk notes	62,187	168,839
	<u>\$ 2,206,847</u>	<u>\$ 2,134,534</u>

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

Short-term investments	\$ 374,400	\$ 701,310
Internally restricted assets	<u>1,832,447</u>	<u>1,433,224</u>
	<u>\$ 2,206,847</u>	<u>\$ 2,134,534</u>

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.

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.

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2021

Note 8 - Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2021	2020
Land	\$ 1,026,411	\$ -	\$ 1,026,411	\$ 1,026,411
Building	881,491	37,778	843,713	856,306
Computer hardware	187,129	146,053	41,076	43,094
Furniture and equipment	177,188	149,536	27,652	34,567
Database	254,626	192,508	62,118	18,226
Computer software	22,064	22,064	-	-
Furniture and equipment under capital lease	45,609	12,770	32,839	41,048
	<u>\$ 2,594,518</u>	<u>\$ 560,709</u>	<u>\$ 2,033,809</u>	<u>\$ 2,019,652</u>

Note 9 - Deferred Revenue

Deferred revenues consist of amounts received from members in respect of annual registration fees for the fiscal year ended.

Note 10 - Obligation under capital lease

	2021	2020
Office furniture lease, 2.25% lease rate factor with monthly payments of \$975, maturing May 2023	\$ 24,825	\$ 36,273
Current portion	<u>(11,197)</u>	<u>(11,705)</u>
	<u>\$ 13,628</u>	<u>\$ 24,568</u>

Minimum lease payments required in subsequent years are as follows:

2022	\$ 11,705
2023	11,705
2024	<u>2,926</u>
Total minimum lease payments	26,336
Interest included in minimum payments	<u>(1,511)</u>
	<u>\$ 24,825</u>

The lease is secured by office equipment with a carrying value of \$32,828 (2020 - \$41,048).

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2021

Note 11 - Government Assistance

In response to the economic impact of COVID-19, the Government of Canada announced the Temporary Wage Subsidy program ("TWS") in March 2020. TWS provides a wage subsidy on eligible remuneration to eligible employers based on certain criteria. During the year ended February 28, 2021, the College assessed its eligibility related to TWS and determined it has qualified for this subsidy from March 18, 2020 through to June 19, 2020. It has accordingly applied for recorded a receivable of \$14,135 for to periods from March 21, 2020 through to June 19, 2020. This subsidy has been recorded as a reduction to wages and benefits expense incurred by the College during this period.

Note 12 - COVID-19

During the year, 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.