



College of Dental Hygienists
of British Columbia



Mother Earth's Song
Created by Darlene Gait

ANNUAL REPORT 2021/22

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 4,538 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.

2021/22 Strategic Goals

On October 17, 2019, the Board adopted the Strategic Plan for the 2021/22 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 2021-22 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 2021-22 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 Annual Report of the College of Dental Hygienists of BC (CDHBC) for March 1, 2021, to February 28, 2022. 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 was an incredibly busy one on many fronts, as we have continued to support registrant caring for clients during the pandemic, while advancing many important initiatives to ensure dental hygienists are proficient in their practice to fulfill our public protection mandate.

The Quality Assurance Program (QAP) is a fundamental way the College fulfills its mandate to regulate the profession of dental hygiene to protect the public and ensure safe practice. This year was the second in which registrants completed the revised QAP Assessment Tool, which was developed by the College with questions and answers written by BC dental hygienists with diverse practice experience. More information about how registrants performed on the Tool and how it is reviewed annually is outlined on page 9 of this report.

Following the Quality Assurance Committee approving the Local Anaesthetic (LA) Module Project Plan in September 2020, the free, online LA Module was introduced to registrants in November 2021. Registrants whose QAP cycle ends in December 2022 and who wish to maintain their LA certification will be the first cohort required to complete the new LA Module. This new module ensures registrants maintain current knowledge of oral local anaesthetic and competence to administer it safely.

Of course, the College also dedicated time and energy to initiatives related to the COVID-19 pandemic. In support of the province's COVID-19 Immunization Plan, the College shared information with registrants about mandatory education and training requirements to perform activities related to the administration of COVID-19 vaccines. To ensure registrants continue to provide oral health care safely during the COVID-19 pandemic, CDHBC, the College of Dental Technicians of BC (CDTBC), College of Dental Surgeons of BC (CDSBC) and College of Denturists of BC (CDBC) worked collaboratively to update the joint COVID-19 guidance document for oral health care providers. Towards the end of this year, the College started foundational work to comply with a public health order requiring the recording of the COVID-19 vaccination status of all registrants.

Another significant achievement this year is related to protecting Indigenous peoples in British Columbia who are disproportionately experiencing racism and substandard, even unsafe, health care. On July 27, 2021, registrars from 11 B.C. health regulatory colleges, including Jennifer Lawrence from CDHBC, gathered with a First Nations consultant, a First Nations Knowledge Carrier and witnesses for an intimate ceremony.

(Message from the Chair continued on next page)

Message from the Chair

(Continued from previous page)

At this ceremony, they signed a Joint Statement of Apology and Commitments to Action at Spanish Banks in Vancouver on the unceded, ancestral, traditional territories of the Musqueam, Squamish, and Tsleil-Waututh peoples. To honour one of the commitments, an Indigenous Cultural Safety and Humility Education Project was initiated this year. You can read more about this project on page 11 of this report.

Lastly, significant progress was made towards the amalgamation of the four oral health colleges—CDHBC, CDTBC, CDSBC and CDBC—into a single oral health regulator. This work is being led by a Transition Steering Committee comprised of board members from the four colleges, a project team—with CDHBC staff providing extensive support and expertise. Dr. Chris Hacker, current registrar/CEO of CDSBC, was appointed interim registrar to oversee the integration of the four oral health regulators. Much work remains before September 1, 2022, the proposed date of amalgamation, including finalizing the bylaws, but work completed this year is integral to a successful amalgamation.

In closing, I would like to express my deep appreciation for the hard-working staff of the College, led by Registrar & CEO Jennifer Lawrence, and to our registrants for continuing to provide safe, professional, and ethical dental hygiene care during a time of considerable change.



David MacPherson, Chair

Year in Review

College Amalgamation

CDHBC worked closely with the College of Dental Technicians of BC (CDTBC), College of Dental Surgeons of BC (CDSBC) and College of Denturists of BC (CDBC) towards our amalgamation into a single oral health regulatory college, with the in force date expected later this year.

COVID-19 Vaccination Order

A February 2022 public health order from the Provincial Health Officer (PHO) required CDHBC to record registrants' COVID-19 vaccination status and provide this data in aggregate to the PHO.

Review of 2021 GM

The CDHBC General Meeting was held virtually at 6:30 pm on Dec. 2, 2021; 256 registrants attended via webcast.

This year, we were once again 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.

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 proposed oral health college amalgamation.

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, 2022 the Inquiry Committee received 22 new complaints, 1 investigation was carried over from the previous fiscal year and 2 additional cases were carried over for monitoring of terms.

The College also received one request for review by the HPRB, and a determination on whether or not to grant the appeal was not reached prior to the end of the fiscal year.

6 cases were resolved by consent agreement; 4 cases were investigated, and no further action was warranted other than to issue a caution to the Registrant; 4 cases were summarily dismissed as they were satisfactorily resolved; 1 additional complaint was outside the College's jurisdiction to investigate; and there are 9 cases are currently ongoing and were carried into the next fiscal year.

The Inquiry Committee issued one citation for Discipline Hearings in 2021-22.

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 2021-22 year, CDHBC held one virtual discipline hearing. 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 2021/22.

Year in Review

Quality Assurance Program (QAP) Focus

The QAP is one of CDHBC's three pillars that fulfill its public protection mandate. It ensures that registrants maintain currency and competency throughout their careers. The QAP strives to proactively identify gaps and practice areas that need further focus and learning. Unlike the inquiry and discipline processes—engaged after harm has potentially occurred—the QAP is a preventive program that attempts to minimize risk of harm to the public.

This year was the second in which registrants completed the revised QAP Assessment Tool, developed by the College with questions and answers written by BC dental hygienists from a range of practice settings, including clinical practice. As shown in Table 1 (right), more than 99% of this registrant cohort completed the Tool successfully and are directing their own learning over their 5-year cycle. Registrants with two unsuccessful attempts were paired with a trained Assessor to conduct collaborative reviews and make learning recommendations to the Quality Assurance Committee (QAC). The QAC provides oversight, feedback and guidance to these registrants on their directed learning.

Continuous review is a guiding principle of QAP. A review of Tool performance and the results from the 2021 cohort survey was completed to ensure the program continues to meet its goals and guiding principles. Following the 2021 administration of the Assessment Tool, this review guided edits to a few questions for better clarity as well as ongoing question development.

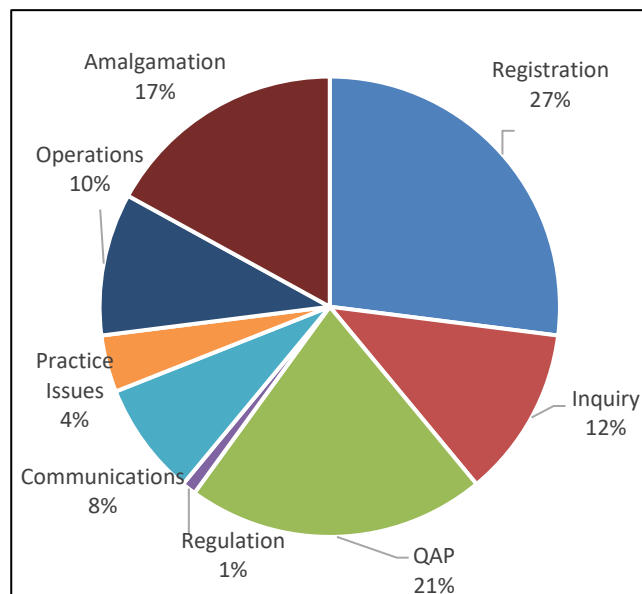
Table 1: 2021 QAP Tool Results

2021 COHORT QAP ASSESSMENT TOOL RESULTS	
Total registrants who completed the QAP	446
Number who met the threshold	444
Number who did not meet the threshold	17 (4%)
Met threshold on second attempt	15
Did not meet threshold on second attempt	2

Where does a Registration Dollar Go?

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 below demonstrates the approximate portion of each dollar spent by area of core work.



Year in Review

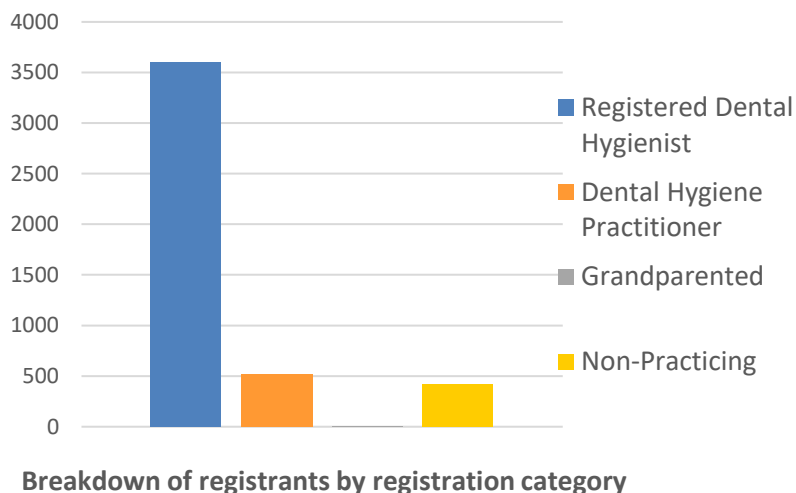
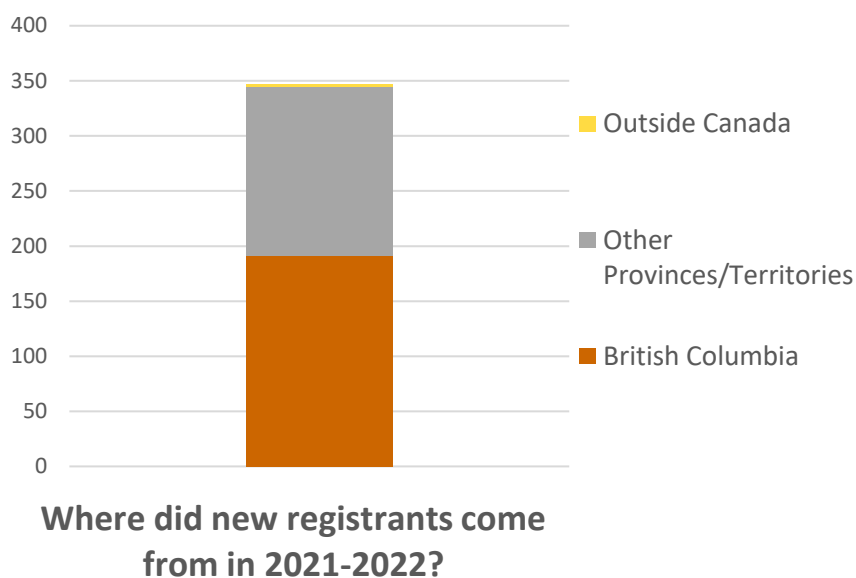
Registration Department Focus

The focus for the registration department for 2021-22 was new registration applications, registration reinstatements, and registration category transfers. Additionally, the registration department continued enhancements to the online renewal platform, operationalized alternative pathways to the Dental Hygiene Practitioner category, and developed education modules for dental hygiene practice.

BC Registrants: A Statistical Breakdown

The following graphs represent registrant data obtained for the 2021-22 fiscal year.

A total of 348 new registrants obtained registration in 2021-22: the majority of applicants graduated from BC dental hygiene programs.



As of February 28, 2022, CDHBC had 4,538 registrants across four different registration categories: Registered Dental Hygienist, Dental Hygiene Practitioner, Grandparented, and Non-Practicing.

Cultural Safety Report

CDHBC holds space for decolonization in the way it regulates dental hygiene services, aiming to enhance access, relevance, and safety for Indigenous peoples in what is now commonly called BC. Building on the good work of previous years, CDHBC engaged in four main Indigenous Anti-Racism, Cultural Safety and Humility initiatives during the 2021-22 practice year.

Joint Statement of Apology and Commitments to Action

In July 2021, 11 health profession regulators in BC, including CDHBC, signed a Joint Statement of Apology and Commitments to Action. The signing was marked with ceremony including an Indigenous leader, Knowledge Carrier, and witnesses on the unceded and ancestral territories of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish), and Səílwətaʔ/Selilwitulh (Tsleil-Waututh) peoples.



Caption: Sulksun (Shane Pointe), Knowledge Carrier, Salish Nation & Joe Gallagher (kʷunəməɲ), Qoqoq Consulting Ltd, master of ceremonies, and a witness at the July 2021 signing of the Joint Statement of Apology and Commitments to Action.

Orange Shirt Day and National Day for Truth and Reconciliation

On September 30, 2021, CDHBC staff wore orange shirts in honour of the victims and survivors of the residential school system in what is now commonly called Canada. Staff were given various options for learning opportunities and granted space and time to continue their Indigenous Cultural Safety and Humility (ICS&H) development journeys.

Support for Registrants on their ICS&H Learning Journeys

CDHBC engaged the services of a Cultural Safety Project Consultant, and an Indigenous Subject Matter Expert to develop a suite of tools that registrants can use to support their Indigenous Cultural Safety & Humility (ICS&H) learning journeys. This work was informed by the Quality Assurance Committee and guided by the wisdom of First Nations artist, author and storyteller Roy Henry Vickers. This work has been commemorated and represented in a custom art piece named, *A New Dawn*.

Committee Reports

Quality Assurance Committee

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

In the 2021-22 fiscal year, the Committee met for five Zoom conference meetings.

The Committee reviewed data collected annually regarding the 2021 cohort's performance on the Assessment Tool. The Committee also reviewed survey feedback gathered from the 2021 cohort about the QAP, including both the Assessment Tool and the Online Learning Plan.

During the 2021-22 fiscal year the Committee oversaw the development of the CDHBC Local Anaesthetic Module. For registrants holding local anaesthetic certification, the module is completed once every five-year cycle in order to maintain their certification. The Local Anaesthetic Module supports the College's mission of protecting the public by ensuring registrants maintain current knowledge of oral local anaesthetic and competence to administer it safely.

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 the 2021-22 fiscal year, there were eight Registration Committee meetings held via videoconference.

A focus of the Registration Committee for 2021-22 consisted of the review and approval of Grandparented Registered Dental Hygienist transfers to the Dental Hygiene Practitioner category of registration. Additional Registration Committee initiatives for 2021-22 included registration reinstatements into practicing categories of registration, review and recognition recommendation of local anaesthesia courses, and review of registration policies.

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 conducted in 2021-22, a copy of the decision is posted on our [website](#).

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

Committee Reports

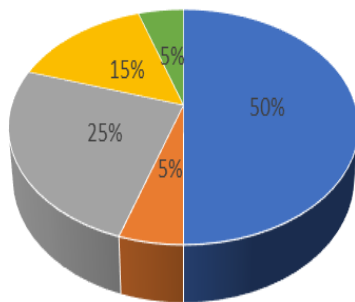
Inquiry Committee

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 2021-22 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 193 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

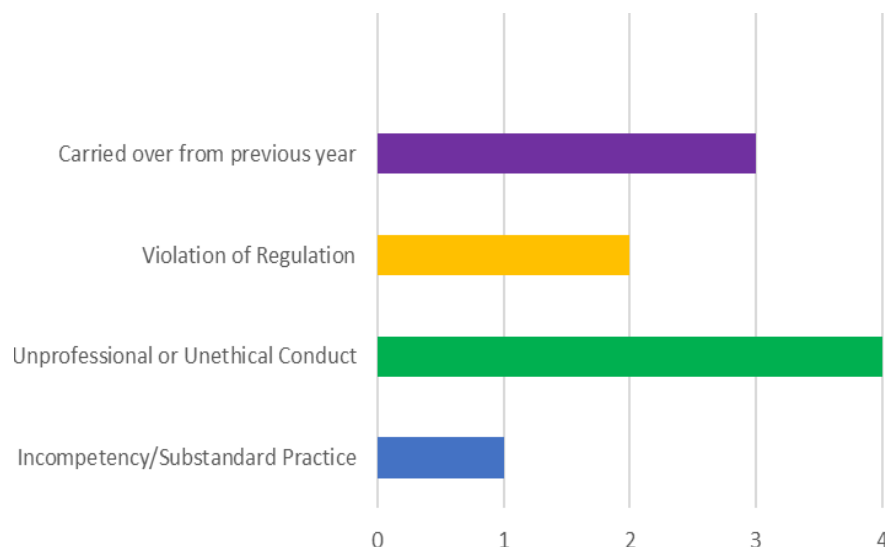


- Investigation carried into next year ■ Consent Order under s 36.1
- Letter of Warning/No Further Action ■ Summarily Dismissed
- Direction under 33(6)(b)

A total of 22 new complaints were received, 4 of which were summarily dismissed as they were not in the College's jurisdiction to investigate (employment issues) or were satisfactorily resolved.

- 3 cases were carried over from the previous year including 2 for monitoring of terms of the consent order.
- 6 cases were resolved by consent agreement.
- 4 cases were investigated but no further action was warranted except to caution the Registrants.
- 9 cases were still ongoing at the end of the fiscal year, and 5 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 2021-22 fiscal year.

Investigation Findings for 2021-22



Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

FINANCIAL STATEMENTS

FEBRUARY 28, 2022

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LEE and SHARPE*
CHARTERED PROFESSIONAL ACCOUNTANTS

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, 2022 and the statement of operations, changes in net assets and cash flows for the year ended February 28, 2022 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, 2022, 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

SANDY J. LEE LTD. ADAM H. SHARPE LTD. DOUGLAS K. DEBECK LTD.

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Financial Statements

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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.
June 3, 2022

Lee and Sharpe
Chartered Professional Accountants

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF OPERATIONS

YEAR ENDED FEBRUARY 28, 2022

	2022	2021
RECEIPTS		
Annual registration fees	\$ 2,209,725	\$ 2,120,057
Initial registration fees	188,025	154,780
Interest income	110,459	59,781
QAP Assessment Tool	59,925	40,290
Application fees	34,800	28,500
Late payment fees and other	15,229	7,223
CPEDH fees	5,000	-
CDH Pro Modules	575	-
Fines from inquiry matters	-	4,000
	<u>2,623,738</u>	<u>2,414,631</u>
DISBURSEMENTS		
Wages and benefits	1,206,085	1,054,183
Professional services	591,903	479,963
Amalgamation costs	178,456	3,970
Office and sundry	97,316	79,815
Building occupancy	94,608	78,644
Per diems and travel	77,332	81,700
Credit card charges	67,372	58,596
College communications	60,097	60,670
Awards and contributions	47,141	63,804
Investment management fee	14,970	14,139
Materials and supplies	9,310	9,436
Training	9,042	13,555
Document distribution	7,328	5,065
CPEDH expenses	4,682	-
Amortization of intangible assets	33,755	14,178
Amortization of tangible assets	40,072	43,203
	<u>2,539,469</u>	<u>2,060,921</u>
Excess of receipts over disbursements from operations	84,269	353,710
Gains (losses) on disposal of investments	12,976	(42,380)
Unrealized gains (losses) on investments	(139,862)	102,362
Losses on disposal of tangible capital assets	(2,179)	(310)
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	\$ (44,796)	\$ 413,382

(See accompanying notes)

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF FINANCIAL POSITION

FEBRUARY 28, 2022


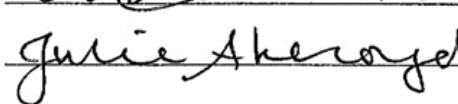
ASSETS

	2022	2021
Current		
Cash	\$ 1,837,958	\$ 1,772,517
Short-term investments (Note 5)	439,876	374,400
Accounts receivable	24,597	49,494
Prepaid expenses	<u>26,923</u>	<u>8,427</u>
	2,329,354	2,204,838
Long-term		
Internally restricted assets (Note 5 & 6)	1,738,110	1,832,447
Funds held in trust (Note 10)	529,634	566,684
Tangible capital assets (Note 7)	1,954,187	1,971,691
Intangible capital assets (Note 8)	<u>129,163</u>	<u>62,118</u>
	<u>\$ 6,680,448</u>	<u>\$ 6,637,778</u>

LIABILITIES AND NET ASSETS

Current		
Accounts payable and accrued liabilities	\$ 195,269	\$ 167,676
Government remittances payable	13,717	8,636
Deferred revenue (Note 9)	2,106,740	2,003,701
Funds held in trust (Note 10)	529,634	566,684
Current portion of obligation under capital lease (Note 11)	<u>10,951</u>	<u>11,197</u>
	<u>2,856,311</u>	<u>2,757,894</u>
Obligation under capital lease (Note 11)	<u>2,677</u>	<u>13,628</u>
Net assets		
Invested in capital assets	2,083,350	2,033,809
Internally restricted net assets	<u>1,738,110</u>	<u>1,832,447</u>
	<u>3,821,460</u>	<u>3,866,256</u>
	<u>\$ 6,680,448</u>	<u>\$ 6,637,778</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, 2022

	Invested in Capital Assets	Reserve Fund (Note 6)	2021	2020
Balance, beginning of year	\$ 2,033,809	\$ 1,832,447	\$ 3,866,256	\$ 3,452,874
Excess (deficiency) of receipts over disbursements	(76,006)	31,210	(44,796)	413,382
Investment in capital assets	<u>125,547</u>	<u>(125,547)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 2,083,350</u>	<u>\$ 1,738,110</u>	<u>\$ 3,821,460</u>	<u>\$ 3,866,256</u>

(See accompanying notes)

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF CASH FLOWS

YEAR ENDED FEBRUARY 28, 2022

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of receipts over disbursements	\$ (44,796)	\$ 413,382
Items not involving cash		
Amortization of intangible assets	33,755	14,178
Amortization of tangible assets	40,072	43,203
Unrealized loss (gain) on investments	139,862	(102,362)
Loss (gain) on disposal of investments	(12,976)	42,380
Loss on disposal of tangible capital assets	<u>2,179</u>	<u>310</u>
	158,096	411,091
Cash provided by (used for) non-cash working capital items		
Accounts receivable	24,897	(23,057)
Prepaid expenses	(18,496)	42,025
Funds held in trust	(37,050)	(23,193)
Accounts payable and accrued liabilities	27,593	(23,723)
Government remittances payable	5,081	1,769
Deferred revenue	<u>103,039</u>	<u>48,617</u>
	<u>263,160</u>	<u>433,529</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Reduction of obligation under capital lease	<u>(11,197)</u>	<u>(11,449)</u>
	<u>(11,197)</u>	<u>(11,449)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase (decrease) in internally restricted assets	94,337	(399,223)
Purchase of tangible capital assets	(24,747)	(13,780)
Purchase of intangible capital assets	(100,800)	(58,070)
Increase (decrease) in short-term investments	<u>(126,886)</u>	<u>59,982</u>
	<u>(158,096)</u>	<u>(411,091)</u>
INCREASE DURING THE YEAR	93,867	10,989
CASH RESOURCES, beginning of year	<u>2,713,601</u>	<u>2,702,612</u>
CASH RESOURCES, end of year	<u>\$ 2,807,468</u>	<u>\$ 2,713,601</u>
CASH RESOURCES REPRESENTED BY		
Cash	\$ 1,837,958	\$ 1,772,517
Short-term investments	439,876	374,400
Funds held in trust	<u>529,634</u>	<u>566,684</u>
	<u>\$ 2,807,468</u>	<u>\$ 2,713,601</u>

(See accompanying notes)

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2022

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. Deferred revenue represents amounts received in advance of the year to which they relate.

Investment transactions are recognized on the transactions date and resulting revenue 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) Tangible Capital Assets

Tangible 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
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, 2022

Note 2 - Accounting Policies (continued)

(f) Intangible Capital Assets

Intangible assets are recognized at cost and amortized on the basis of their useful life using the declining balance method at 30%. Intangible assets consist of externally developed database software.

(g) 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 tangible 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 28, 2022

Note 3 - Financial Instruments (continued)

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.

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

	2022	2021
Short-term investments consist of the following:		
Money market funds	\$ 300,033	\$ 58,416
Long-term funds	448,932	506,112
Other fixed income	673,057	680,468
Canadian equity	366,015	57,672
American equity	157,432	306,527
Foreign equity	232,288	406,197
Securities expiring within one year	-	129,268
Principal at risk notes	-	62,187
	<u>\$ 2,177,757</u>	<u>\$ 2,206,847</u>

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

Short-term investments	\$ 439,876	\$ 374,400
Internally restricted assets	<u>1,738,110</u>	<u>1,832,447</u>
	<u>\$ 2,177,986</u>	<u>\$ 2,206,847</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.

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2022

Note 7 - Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2022	2021
Land	\$ 1,026,411	\$ -	\$ 1,026,411	\$ 1,026,411
Building	881,491	50,371	831,120	843,713
Computer hardware	205,048	156,785	48,263	41,076
Furniture and equipment	177,188	155,066	22,122	27,653
Computer software	22,064	22,064	-	-
Furniture and equipment under capital lease	45,609	19,338	26,271	32,838
	<u>\$ 2,357,811</u>	<u>\$ 403,624</u>	<u>\$ 1,954,187</u>	<u>\$ 1,971,691</u>

Note 8 - Intangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2022	2021
Database	<u>\$ 355,426</u>	<u>\$ 226,263</u>	<u>\$ 129,163</u>	<u>\$ 62,118</u>

Note 9 - Deferred Revenue

Deferred revenues consist of amounts received from members in respect of annual registration fees for the fiscal year ending February 28, 2023.

Note 10 - 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 an 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 11 - Obligation under capital lease

	2022	2021
Office furniture lease, 2.25% lease rate factor with monthly payments of \$975, maturing May 2023. The lease is secured by office equipment with a carrying value of \$26,271 (2021 - \$32,828).	\$ 13,628	\$ 24,825
Current portion	<u>(10,951)</u>	<u>(11,197)</u>
	<u>\$ 2,677</u>	<u>\$ 13,628</u>

Financial Statements

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2022

Note 11 - Obligation under capital lease (continued)

Minimum lease payments required in subsequent years are as follows:

2023	\$ 11,705
2024	<u>2,926</u>
Total minimum lease payments	14,631
Interest included in minimum payments	<u>(1,003)</u>
	<u>\$ 13,628</u>

Note 12 - COVID-19

On March 11, 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.

Note 13 - Subsequent Event

On April 4, 2022 the British Columbia Ministry of Health published proposed amendments to the Health Professions Act regulations for oral health professions. The proposed amendments will result in the amalgamation the College of Dental Hygienists of BC, the College of Dental Surgeons of BC, the College of Dental Technicians of BC and the College of Denturists of BC under the proposed name of the British Columbia College of Oral Health Professionals with a proposed date of amalgamation of September 1, 2022.

Note 14 - Contingent Liability

During the year the College implemented a retention policy for staff meeting certain criteria that will provide additional compensation on the date of amalgamation (Note 13). No amount for this compensation has been recorded in the February 28, 2022 financial statements and the amount is not reasonably determinable.

Note 15 - Comparative Figures

Certain prior year comparative have been reclassified to conform to the current year's presentation.

Overview

Year in Review

Committees

Financials