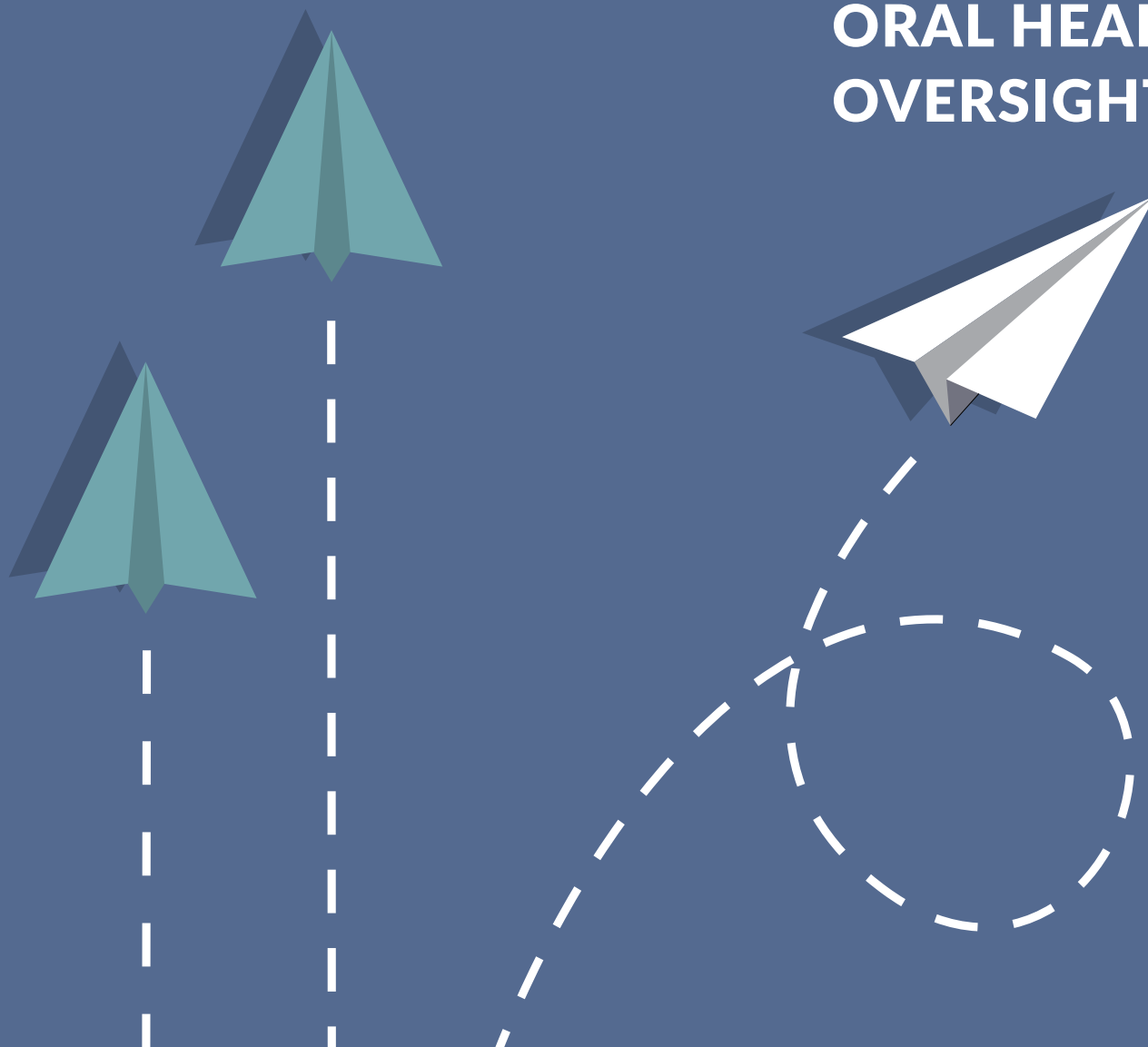


REIMAGINED ORAL HEALTH CARE OVERSIGHT





The offices of BCCOHP are located on the traditional, ancestral and unceded territory of the Coast Salish and Lekwungen-speaking Peoples, represented today by the Musqueam, Squamish, Tsleil-Waututh, Songhees and Esquimalt Nations. Acknowledging the territories and the original stewards of these lands is a fundamental responsibility of our organization and in keeping with our commitment to support the provision of safe, effective, culturally sensitive oral health care for everyone living in British Columbia.

Reimagining oversight of the oral health team

On September 1, 2022, the British Columbia College of Oral Health Professionals came into being. The creation of a unified regulator for the oral health team was the culmination of more than three years of courageous leadership by the boards of the four legacy oral health colleges. Understanding that the status quo was not an option, the boards determined amalgamation was the necessary next step in delivering on the promise of modernized professional regulation of the oral health team.

Coming together as BCCOHP has allowed us to leverage the people, skills, knowledge, and resources of the four legacy colleges. The sum of its parts creates a more resilient, fit-for-purpose organization and allows a sustained focus on the innovation and new ways of thinking and working required to improve health outcomes for all people who call British Columbia home. We hope you will see this reflected throughout the annual report that follows.

As BCCOHP's new strategic plan promises, our continued work in integrating our core regulatory functions will be underpinned and informed by a need for health equity and culturally safe and humble process and care. Our policy development will be risk based, data informed and collaborative — and focused on outcomes.

We offer our gratitude to our board and committee members for their dedication, to our staff team for its commitment, to our key partners for their patience, and most importantly, to our more than 16,000 dedicated registrants and certified dental assistants. Without them, we could not begin to navigate the complex and ever-changing work of professional regulation — and to protect the public while supporting British Columbia's oral health professionals and their teams in the provision of safe care for the patients they serve.

We hope you share our excitement in reimagining what oversight of the oral health team can be, and invite you to be a contributing partner in the changes to come.



Carl Roy, Board Chair



Dr. Chris Hacker, Registrar & CEO



About BCCOHP's first annual report

This report provides a record of BCCOHP's activities and performance for the seven-month period from amalgamation day on September 1, 2022, to the last day of its first fiscal year on March 31, 2023. Subsequent BCCOHP annual reports will reflect the fiscal year April 1-March 31.



There are three main ways that the BC College of Oral Health Professionals protects the public:

1

By ensuring
that oral health
professionals are
able to practise
competently

2

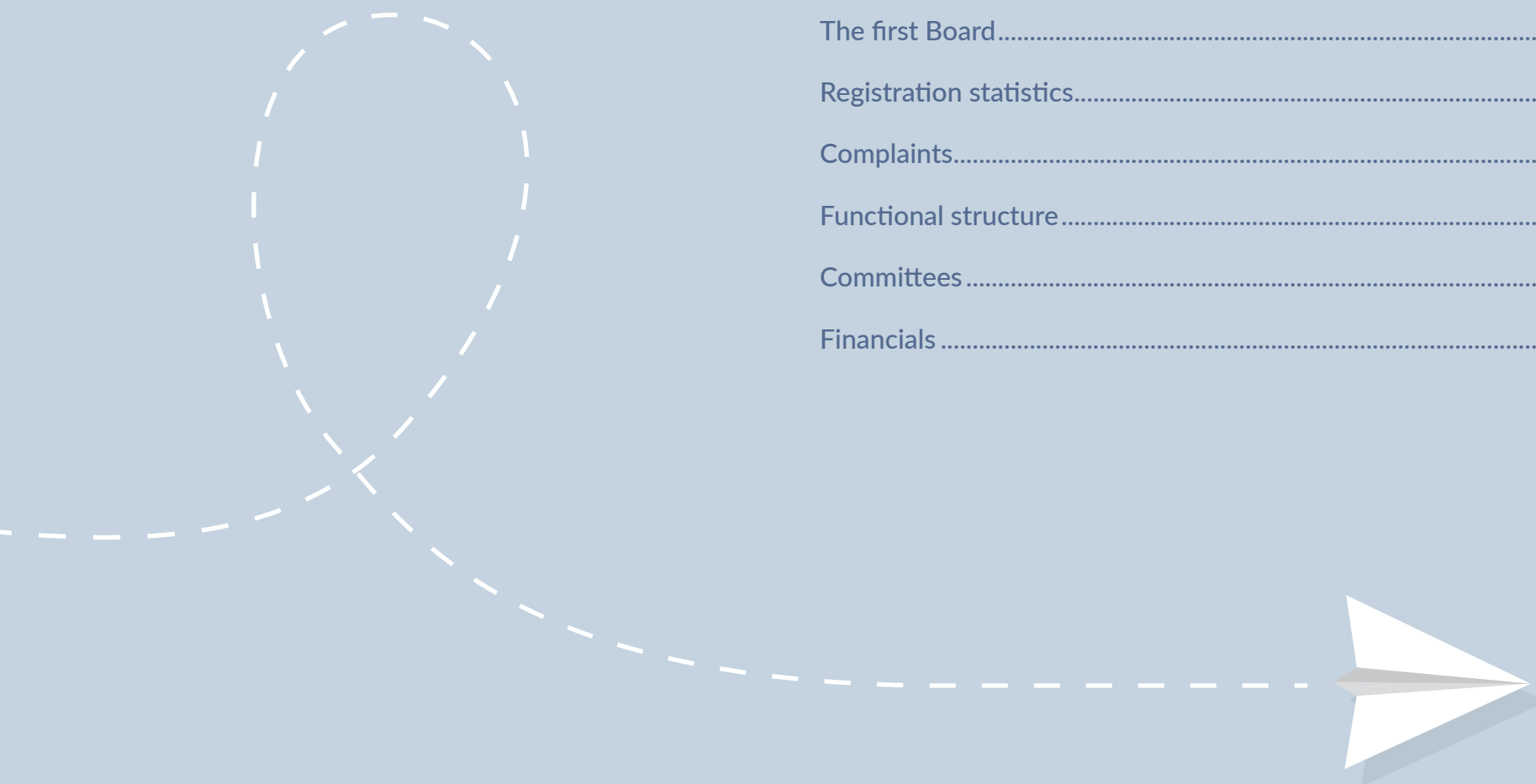
By setting
expectations for the
delivery of safe and
patient-centred oral
health care

3

By investigating
complaints about
oral health
professionals

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Strategic Plan 2023-24



VISION

Reimagined oral health care oversight

We draw from a shared legacy and rich diversity of thought to deliver modernized oral health care regulation.



MISSION

Regulatory leadership that collaboratively builds public confidence in the delivery of safe, ethical, team-based oral health care.



VALUES

We put people first

We recognize that the most important resource in delivering our mission is the diversity and knowledge of people.

We do what we say

We are committed to delivering meaningful outcomes for patients and the public, and to being transparent about our work and its impact.

We get it done

We build credibility and trustworthiness through the quality of our regulatory work, while approaching new challenges with openness and curiosity.

We take the long view

Through continuous improvement, we will use our influence to make a positive impact today and in the future.



STRATEGIC FOCUS

Health equity & cultural safety

Incorporate meaningful Indigenous involvement in decision-making, and adopt practices that uphold anti-racism, cultural safety and humility.

Regulatory leadership

Identify the strategic opportunities within regulatory modernization, including the new governing legislation.

Unified regulatory functions

Unify core regulatory functions and professional and ethical standards that protect the public from harm and promote the public interest.

The making of a new regulator



On September 1, 2022, four regulatory colleges amalgamated to create the BC College of Oral Health Professionals (BCCOHP). BC's newest regulatory college oversees six types of oral health professionals, including certified dental assistants, dental hygienists, dental therapists, dentists, dental technicians and denturists.

The creation of BCCOHP represents a significant step in the modernization journey for oral health care in British Columbia.



First Board and first board meeting

Minister of Health Adrian Dix appointed 12 individuals to serve on the first Board of BCCOHP (see pages 7-8). The first board meeting on September 1 was opened by Musqueam Knowledge Keeper Shane Pointe (Sulksun). Highlights of the meeting included remarks from Joe Gallagher (Kwunuhmen) from the Tla'amin Nation, and international expert in professional regulation Harry Cayton.

At the first board meeting, the Board approved the BCCOHP Bylaws, which set out how it will be structured and governed.



Musqueam Knowledge Keeper Shane Pointe (Sulksun) provided opening remarks at the first meeting of the BCCOHP Board.

"...amalgamation is an important step in helping to increase collaboration and linkages between professions, reduce complexity for the public, employers, and professionals, and enhance public safety by facilitating more efficient and effective regulation."

– Letter from Minister of Health Adrian Dix to the BCCOHP Board

Appointment of the Registrar/CEO



Following an independent and rigorous national search process, the Board appointed Dr. Chris Hacker to the position of Registrar/CEO. Chris had previously led the staff team through the amalgamation to create BCCOHP, earning the Board's confidence and full support to lead BC's second-largest health professions regulatory college.

Registrar/CEO Dr. Chris Hacker (right) with Board Chair Carl Roy.

Visual identity

As a new organization, BCCOHP needed a visual identity. The most recognizable component is the wordmark, which uses colour to reflect the organization's focus on oral health. The strong structure and the rounded font are intended to convey both approachability and authority.

BCCOHP

British Columbia College of
Oral Health Professionals

"This new college...has the potential to be a world leader... To my knowledge, there is no regulator in the world that is looking to regulate teams in the way you want to do."

– Regulatory expert Harry Cayton

Strategic Plan 2023-24

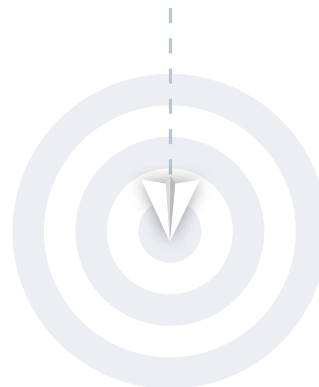
BCCOHP British Columbia College of Oral Health Professionals



Board sets direction with inaugural strategic plan

BCCOHP's first strategic plan reflects the priorities of the Board. The plan, and the vision specifically, reflects our unique position within the health care system in regulating the oral health team. The priorities, language and values within the plan are being built out in our engagement and communications activities.

The first strategic plan was developed over a period of months and was approved by the Board in March 2023 (see page 2).



These custom envelopes will hold the new certificates being distributed to all oral health professionals across BC. They reflect the partnership between the regulator and the recipient.

Measuring our impact

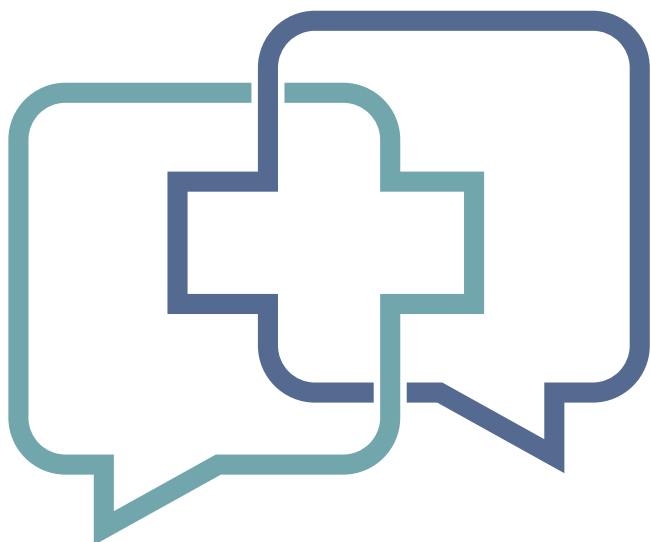
How research and insights from the public and oral health professionals inform our regulatory decision making

We believe it is essential to measure and report on our performance in order to demonstrate our effectiveness as a regulator. Two new research programs provide insights from the public we serve, and the oral health professionals we regulate.

Both research programs were conducted in partnership with Pivotal Research.

Voice of the dental patient

This ongoing study asks members of the public about their experiences with oral health care and their perceptions of oral health care regulation. Results will be shared with oral health professionals to enhance the delivery of safe, effective and competent team-based oral health care.



Highlights from the study of 2,000 BC residents include:

- Dental patients are highly satisfied with their dental care providers across all health regions
- Prioritization of the patient's oral health and providing consent are the key drivers of patient satisfaction
- The cost of dental care and lack of dental insurance coverage were cited as the primary barrier for those who have not visited a dental office in the past 12 months
- Indigenous respondents were much more likely than non-Indigenous respondents to agree that discrimination is a serious issue for patients in BC
- Patient respondents who identified as Indigenous, racially marginalized, disabled, spoke English as a second language or were between the ages of 18-24 were less satisfied with their overall dental experience
- Socio-economic factors influence access to and perception of dental care
- Improved dental comfort is the most typical outcome of a dental visit
- Awareness of the oral health regulator is low

Measuring our impact

Oral health professionals survey

We launched a research study about the perceptions and insights of the six types of oral health professionals we regulate. In the first phase, a small group of oral health professionals participated in a qualitative moderated online panel.

The results from the panel were used in the design of a wider survey of all oral health professionals. The survey, which was launched in spring 2023, collected feedback about oral health professionals' experiences with BCCOHP, as well as specific topics, such as:

- Experience with renewal of registration/certification
- Effectiveness of various quality assurance activities in promoting continuing competence among oral health professionals
- Awareness of Indigenous-specific racism and rates of education/training on cultural safety and humility
- Experiences and preferences regarding the delivery of team-based patient care
- Preferences for communications from BCCOHP
- Awareness of new governing legislation
- Baseline perceptions of BCCOHP's performance and regulatory effectiveness

The public and oral health professional research programs are informing the planning and delivery of our regulatory work, our engagement initiatives, and in the development of unified programs for all oral health professionals. The research findings are also included in the performance dashboard that summarizes organizational performance metrics for the BCCOHP Board.

More information about these research programs is available in the [research and consultations](#) section of our website.



The first Board

Public members

BCCOHP is governed by a 12-member board made up of six public members and six oral health professional members.



Carl Roy BOARD CHAIR

As the former president and CEO of the Provincial Health Services Authority, Carl has four decades of experience in health care leadership. His expertise includes governance, improving board performance and organizational effectiveness. Carl is the former chair of the board of the College of Dental Surgeons of BC.



Patricia (Pat) Dooley

Patricia is a former superintendent of schools who has served on several boards, including the Interior Health Authority. She is a former board member of the College of Dental Technicians of BC and the College of Denturists of BC.



Julie Akeroyd

Julie is a practising lawyer and a member of the Law Society of British Columbia. Julie has served on several boards and committees within and outside health regulation, and is a former board member of the College of Dental Hygienists of BC.



Rachel Ling

Rachel is an experienced Traditional Chinese Medicine practitioner and educator. She is active on several boards within and outside health regulation and is a former board member of the College of Dental Technicians of BC.



Marion Erickson

Marion is the Research Manager at the Health Arts Research Centre at the University of Northern British Columbia and serves on the Doula for Aboriginal Families Grant Program Advisory Circle. Marion worked with the First Nations Health Authority and BC Cancer to bring awareness of the impact of intergenerational trauma on Indigenous women's access to health care.



Shirley Ross

A former nursing professional, Shirley has expertise in communications, education, community development and advocacy. She has decades of experience in the non-profit sector and is a former board member of the College of Dental Surgeons of BC.

The first Board

Oral health professional members



Dr. Alexander N. Hird REGISTRANT BOARD MEMBER
(DENTIST)

Alex is a dentist with experience in a variety of oral health care environments, including private clinics, hospitals, First Nations, and public health. He also has expertise in health economics, policy and management. Alex is a former board member of the College of Dental Surgeons of BC.



Elizabeth (Lise) Cavin REGISTRANT BOARD MEMBER
(DENTAL HYGIENIST)

Lise's oral health journey began in Mexico, where she completed dental school. She obtained her dental hygiene qualifications at UBC, has worked in private practice for more than 30 years, and taught dental hygiene at Vancouver Island University. Lise is a former board member of the College of Dental Hygienists of BC.



Amandeep Singh REGISTRANT BOARD MEMBER
(DENTAL TECHNICIAN)

Amandeep is an educator and practising oral professional, holding registration as both a dental technician and a denturist. He was a dentist in India for a decade. Amandeep previously served on the board of the College of Dental Technicians of BC.



Kim Trottier REGISTRANT BOARD MEMBER
(DENTAL THERAPIST)

Kim is a dental therapist with the First Nations Health Authority and is grateful to provide services to three Family Territories and 10 Nations. She cherishes the relationships and teachings she has received on her journey. Kim is a former board member of the College of Dental Surgeons of BC.



Cathy Larson CERTIFIED DENTAL ASSISTANT
BOARD MEMBER

Cathy has more than 30 years of experience in clinical practice and as an educator. She has extensive board and committee experience, and was previously a board member of the College of Dental Surgeons of BC.



Michelle Nelson REGISTRANT BOARD MEMBER
(DENTURIST)

Michelle has provided collaborative care for over 20 years and has experience as an instructor and lecturer at the national level. She has served at the board and committee levels, and most recently was on the board of the College of Denturists of BC.

Registration statistics

Map statistics

As of March 31, 2023

This map only includes practising registrants and full certified dental assistants.

NORTH (District 2)

Certified dental assistants – 295
Dental hygienists – 231
Dental technicians – 14
Dental therapists – 1
Dentists – 152
Those with certification as a certified specialist – 13
Denturists – 17
Moderate sedation facilities* – 8
Sedation – Deep/GA facilities* – 6

VANCOUVER ISLAND (District 5)

Certified dental assistants – 1093
Dental hygienists – 907
Dental technicians – 44
Dental therapists – 3
Dentists – 574
Those with certification as a certified specialist – 76
Denturists – 47
Moderate sedation facilities* – 31
Sedation – Deep/GA facilities* – 16

VANCOUVER (District 4)

Certified dental assistants – 1961
Dental hygienists – 1388
Dental technicians – 162
Dental therapists – 0
Dentists – 1813
Those with certification as a certified specialist – 239
Denturists – 74
Moderate sedation facilities* – 92
Sedation – Deep/GA facilities* – 26

**non-hospital dental facilities confirmed for compliance by BCCOHP for the administration of deep sedation and/or general anesthesia (GA). Moderate sedation facilities are identified and assessments are in progress.*

OUTSIDE BC

Certified dental assistants – 125
Dentists – 114
Those with certification as a certified specialist – 22

SOUTHERN INTERIOR (District 3)

Certified dental assistants – 1010
Dental hygienists – 754
Dental technicians – 27
Dental therapists – 0
Dentists – 509
Those with certification as a certified specialist – 56
Denturists – 39
Moderate sedation facilities* – 39
Sedation – Deep/GA facilities* – 9

FRASER VALLEY (District 1)

Certified dental assistants – 1658
Dental hygienists – 1078
Dental technicians – 48
Dental therapists – 0
Dentists – 846
Those with certification as a certified specialist – 105
Denturists – 65
Moderate sedation facilities* – 42
Sedation – Deep/GA facilities* – 7

Oral health professional registration categories

As of March 31, 2023

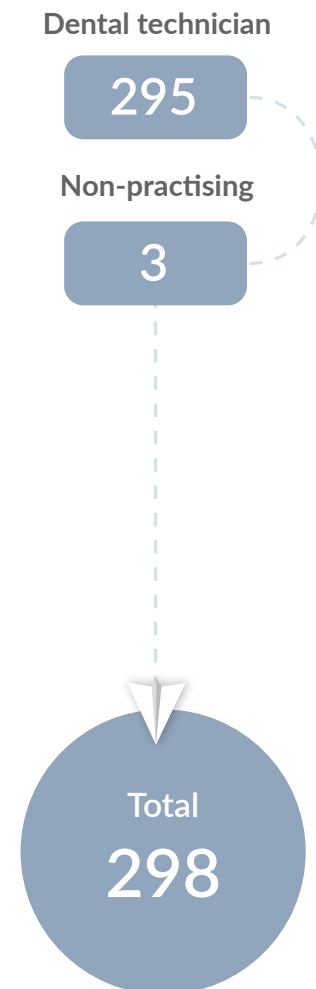
Certified dental assistants



Dental hygienists

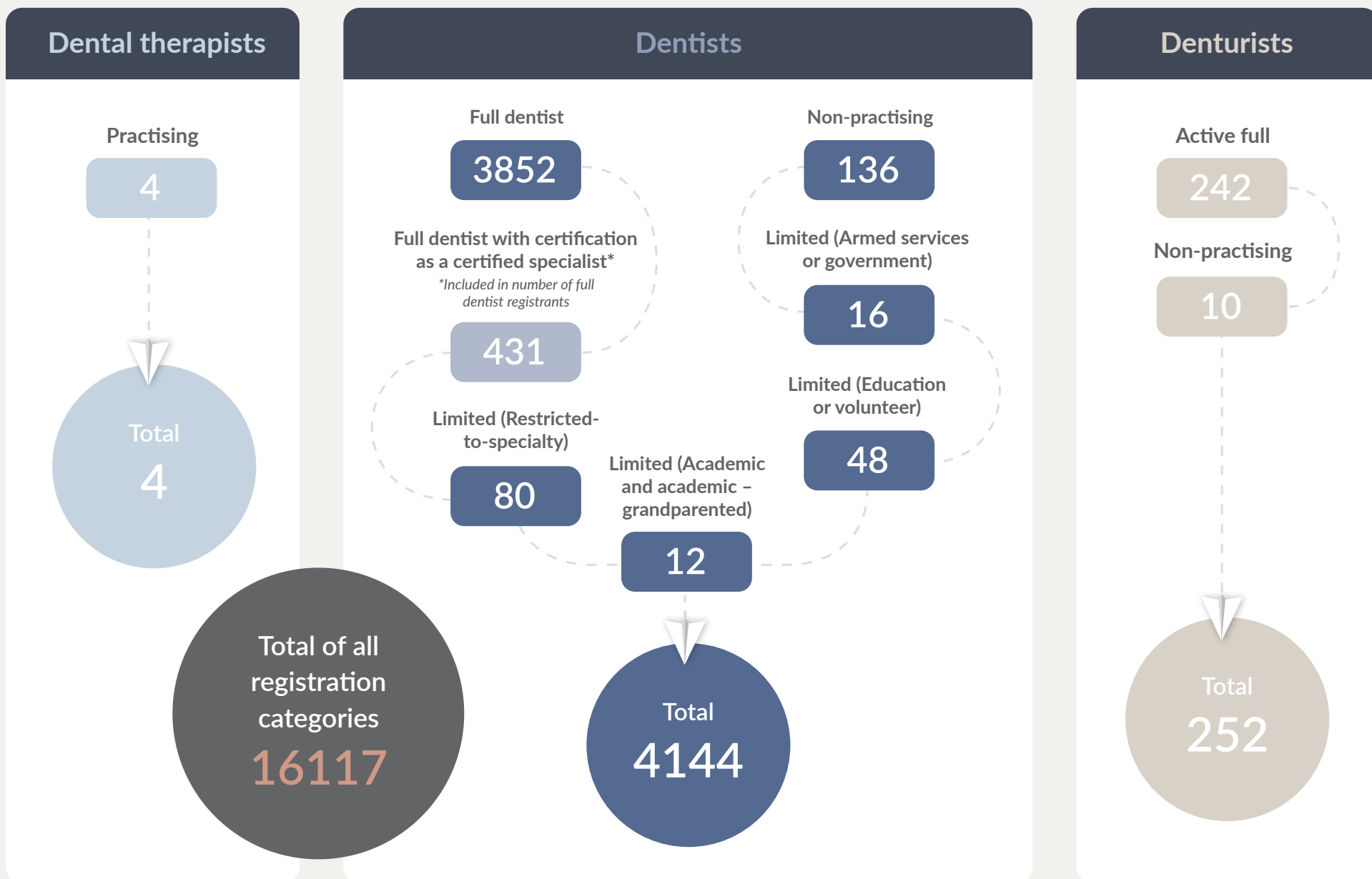


Dental technicians



Oral health professional registration categories

As of March 31, 2023



An error present in an earlier version of this report has been corrected in the “dentists” section above as of Oct. 10, 2023. The numbers for *Limited (Restricted-to-specialty)* and *Limited (Academic and academic – grandparented)* were switched.

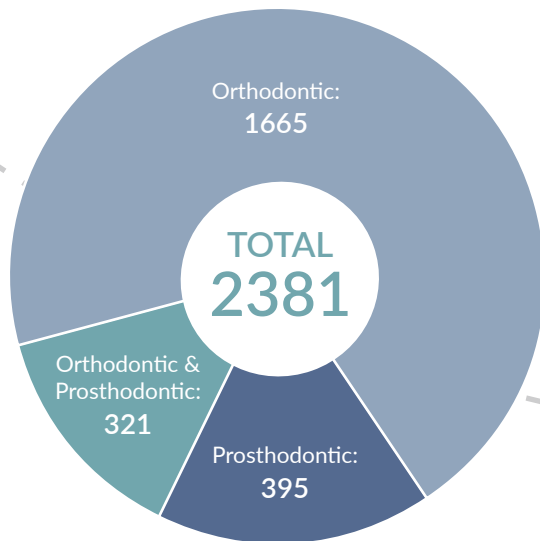
Oral health professional modules and specialties

As of March 31, 2023

Certified dental assistants

Certified dental assistants who hold:

- Full certification
- Limited certification

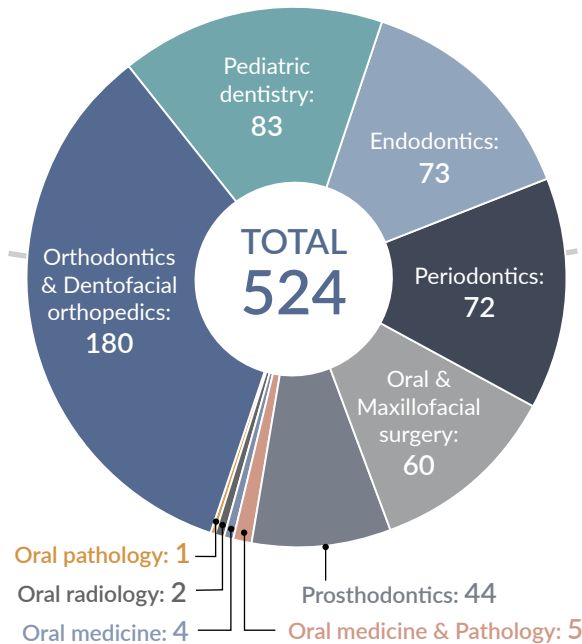


Dentists

Dentist registrants who hold:

- Full dentist registration with certification as a certified specialist
- Limited registration (Restricted-to-specialty)

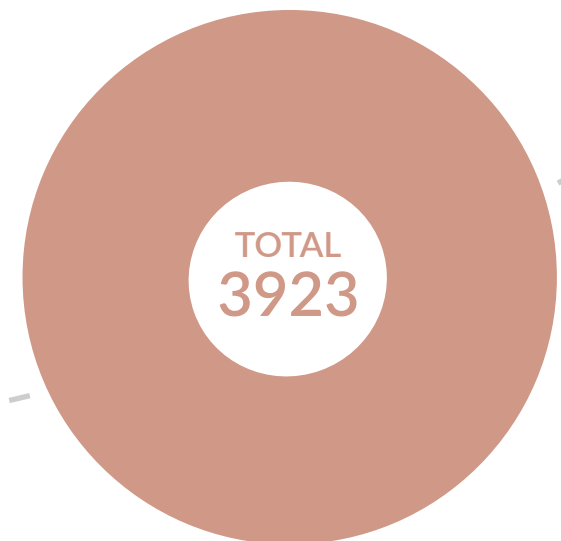
Includes 13 registrants with two specialties



Dental hygienists

Dental hygiene registrants and dental hygiene practitioners who hold:

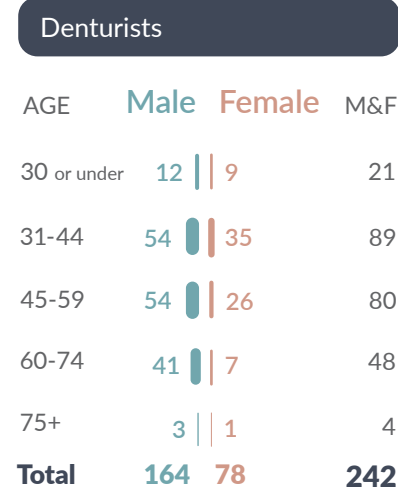
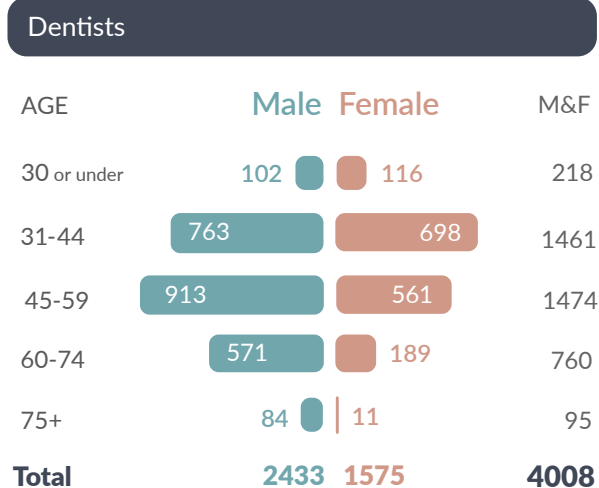
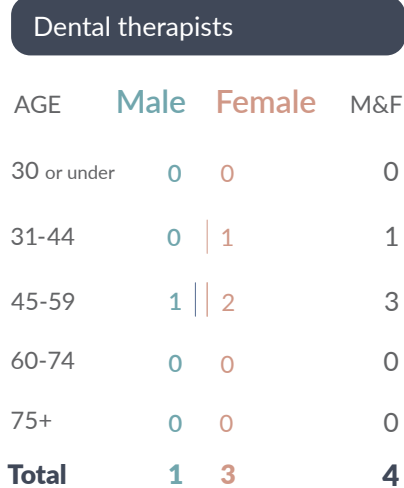
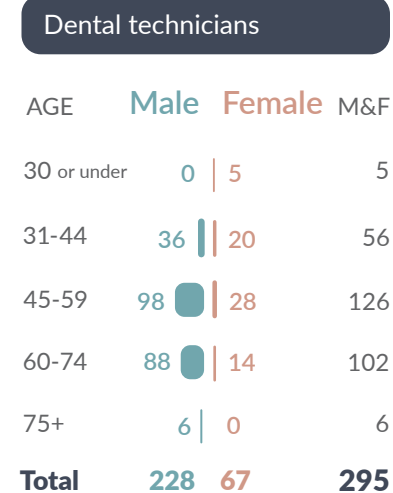
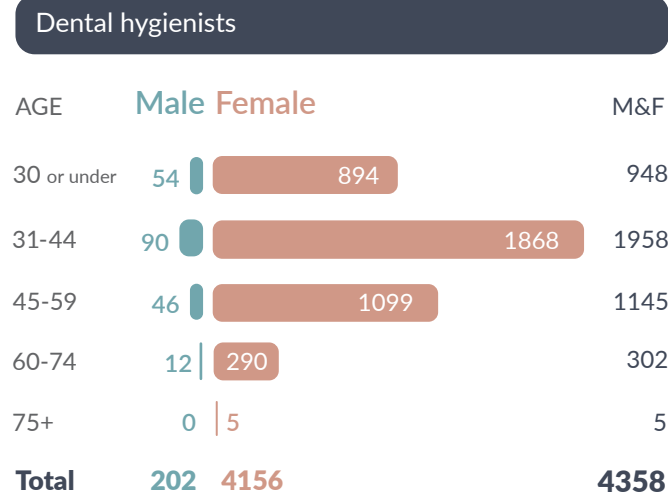
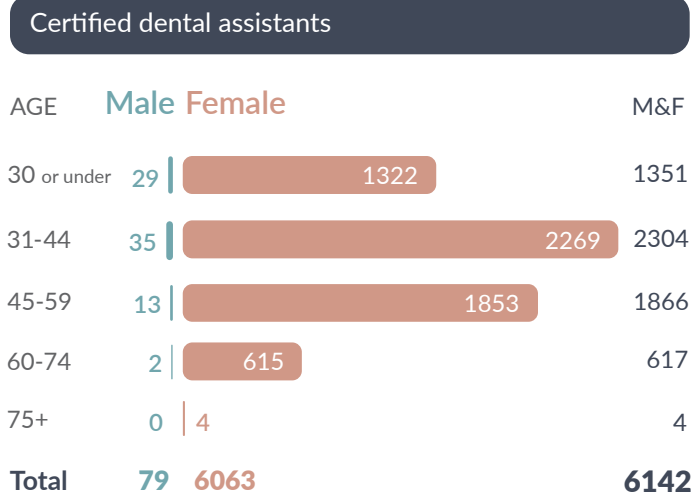
- Certification to administer local anesthesia



Oral health professional demographics

Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

Gender information is being reviewed to reflect the diversity of the oral health professionals BCCOHP regulates and existence of different gender identities.

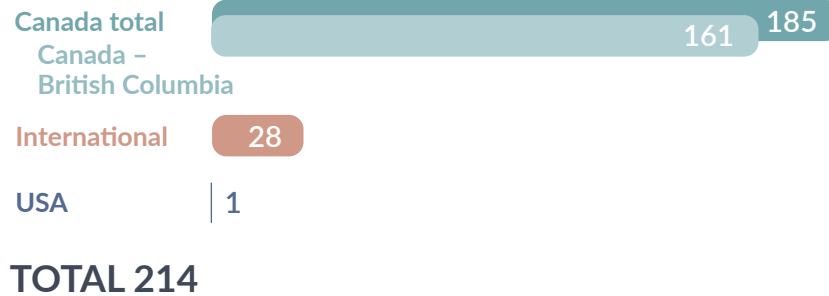


Oral health professional demographics

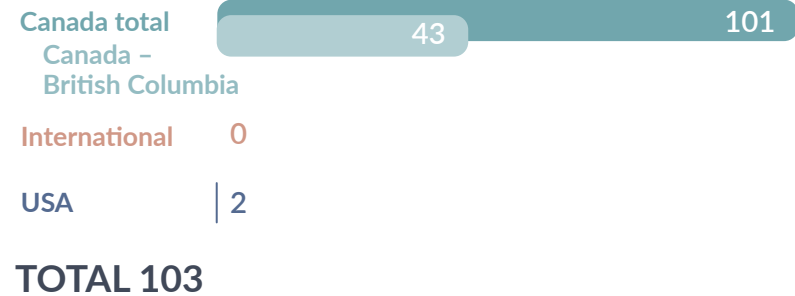
Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

Where incoming oral health professionals received their training

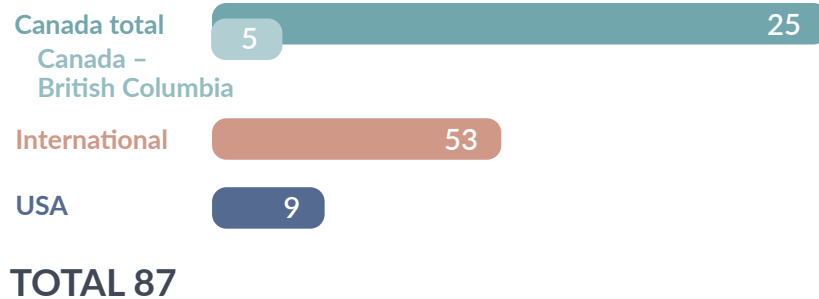
Certified dental assistants



Dental hygienists



Dentists



Denturists



Dental technicians – N/A*

Dental therapists – No incoming dental therapists

*Following amalgamation, the pre-existing registers from the four legacy colleges ported over to the new organization. As a result, some data is not available.

Oral health professional demographics

Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

Oral health professionals who identify as Indigenous

Certified dental assistants

204

Dental hygienists

117

Dental technicians

N/A*

Dental therapists

1

Dentists

34

Denturists

N/A*

TOTAL
356

Health professions corporations

A health profession corporation is a company established under the *BC Business Corporations Act*, allowing dentists, dental hygienists and denturists to practise their respective professions. Ownership of a health profession corporation is restricted to dentists, dental hygienists and denturists. They are permitted to practise dentistry, dental hygiene, or denturism exclusively through their designated health profession corporation, provided they hold a valid permit issued by BCCOHP for this purpose.

Dental hygienist permits

3

Dentist permits

161

Denturist permits

0

TOTAL
164
ISSUED

*Following amalgamation, the pre-existing registers from the four legacy colleges ported over to the new organization. As a result, some data is not available.

Responding to complaints

Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

BCCOHP is committed to delivering meaningful outcomes for patients and the public, and to being transparent about our work and its impact. One of the main ways that we protect the public is by investigating complaints about oral health professionals.

BCCOHP reviews and assesses every complaint we receive and investigates when there is evidence to suggest misconduct.

The two committees that oversee BCCOHP's complaints and discipline process are the Inquiry Committee and the Discipline Committee. Members of the public make up at least one-third of each committee.

We investigate every complaint that raises a concern about an oral health professional's conduct or competence. Decisions about how to resolve complaints are made by BCCOHP's Inquiry Committee, which is made up of oral health professionals and members of the public.

Complaint outcomes

Action	Outcome
Closed with no further action required by oral health professional <i>section 33(6) of the HPA</i>	Dismissed
	Dismissed with practice advice
Closed with remedial action required by oral health professional <i>section 36(1) of the HPA</i>	Letter of agreement
	Directed education agreement
Citation (notice of hearing) <i>Section 37 of the HPA</i>	The disciplinary process results in one of: <ul style="list-style-type: none">• Public hearing• Consent order• Cancellation

Complaints opened

All current complaints, disciplinary, monitoring and health matters that were handled by the legacy colleges were continued under the authority of BCCOHP.

The Inquiry Committee opened 161 complaints for investigation.

Complaints resolved

Almost all complaints are resolved (closed) by the Inquiry Committee. At this level, complaints are resolved with the consent of the oral health professional. In serious cases identified as high risk to patients and the public, the Inquiry Committee directs the file to discipline (see below).

83 complaints were resolved (closed) by the Inquiry Committee.

Complaints referred to discipline

A small percentage of complaints result in a disciplinary citation, which is a notice that there will be a public hearing regarding the conduct or competence of an oral health professional. Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions. In most cases, discipline matters are resolved prior to a hearing.

The Inquiry Committee directed five disciplinary citations. No discipline hearings were conducted in 2022/23.

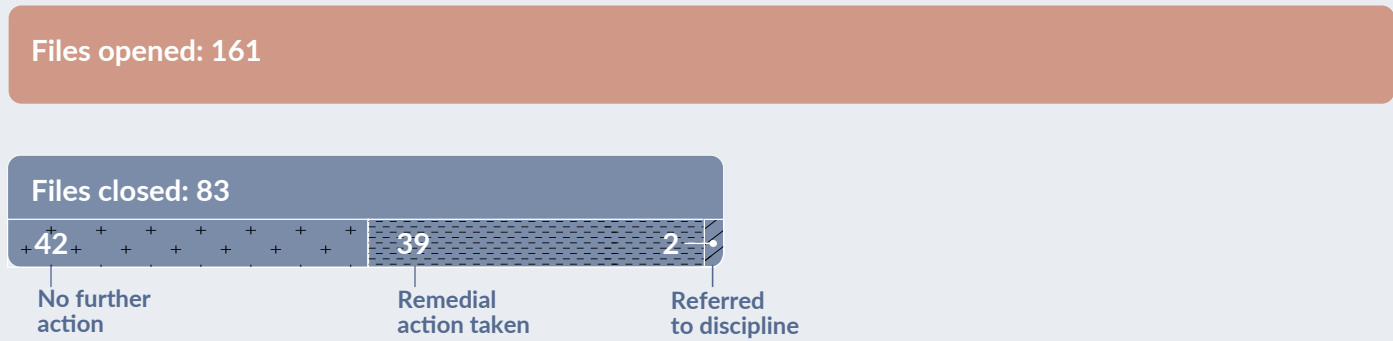
Public notice

One public notice of a citation for failure to respond to the regulator was published. This citation was later cancelled.

Complaint statistics

Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

Complaints opened and closed



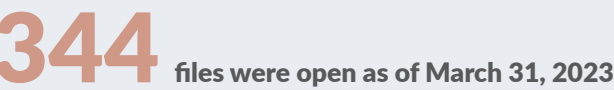
Who receives complaints?

Oral Health Professional	Opened	Closed
Dentist	144	80
Denturist	12	0
Dental hygienist	3	3
Certified dental assistant	2	0
Dental therapist	0	0
Dental technician	0	0
TOTAL	161	83

How long does it take to resolve complaints?



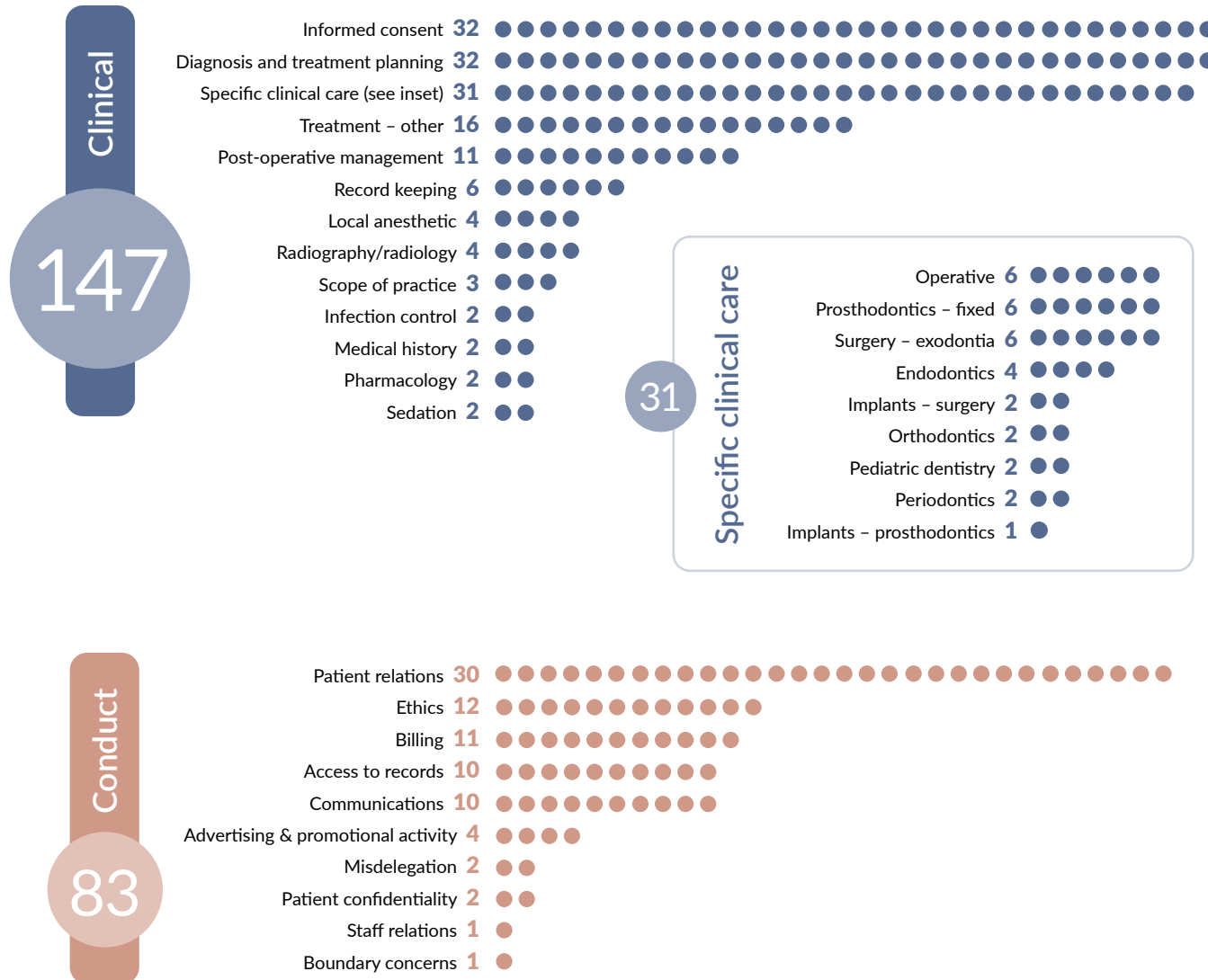
Open complaints



Complaints closed: Concerns by topic

Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

The Inquiry Committee identified one or more areas of concern identified through the investigation process.



Sexual misconduct complaints

Some of the complaints that we receive about oral health professionals contain allegations of sexual misconduct regarding patients and staff.

- 7 sexual misconduct complaints opened this year
- 0 sexual misconduct complaints closed this year
- 19 total number of open complaints containing sexual misconduct allegations

Fitness to practise

If an oral health professional experiences a physical or mental health issue that could reasonably affect their capacity to deliver safe patient care, a health file may be opened to assess their ability to practise safely. If necessary, appropriate support and guidance will be provided to help them navigate a pathway towards safe practice.

Health matters

Opened 0
Closed 10

As of March 31, 2023, there were 44 health files open.

Health Professions Review Board complaint matters

Please note that the data below reflects a seven-month period from September 1, 2022, to March 31, 2023.

The Health Professions Review Board (HPRB) was established by the provincial government to provide an independent review of certain decisions made by BC's health regulators on appeal by the complainant and/or the oral health professional. There are two types of review for complaint matters:

Disposition

Complainants who are dissatisfied about the outcome and/or the investigation of their complaint can apply for a review. The review will look at whether BCCOHP's investigation was adequate, and whether its decision was reasonable.

14 applications for HPRB review relating to complaint outcomes/dispositions.

Timeliness

Either the complainant or oral health professional can ask for a review if BCCOHP is unable to resolve the complaint within the anticipated time period.

1 application for HPRB review in the delay of investigation completion (timeliness).

HPRB file breakdown

83 complaint decisions reviewable by HPRB

14 applications for HPRB review of complaint file decision (regarding 12 dentists, 2 dental hygienists)

1 delayed investigation application

BCCOHP received the final decisions outlined below from the HPRB with respect to Inquiry Committee matters:

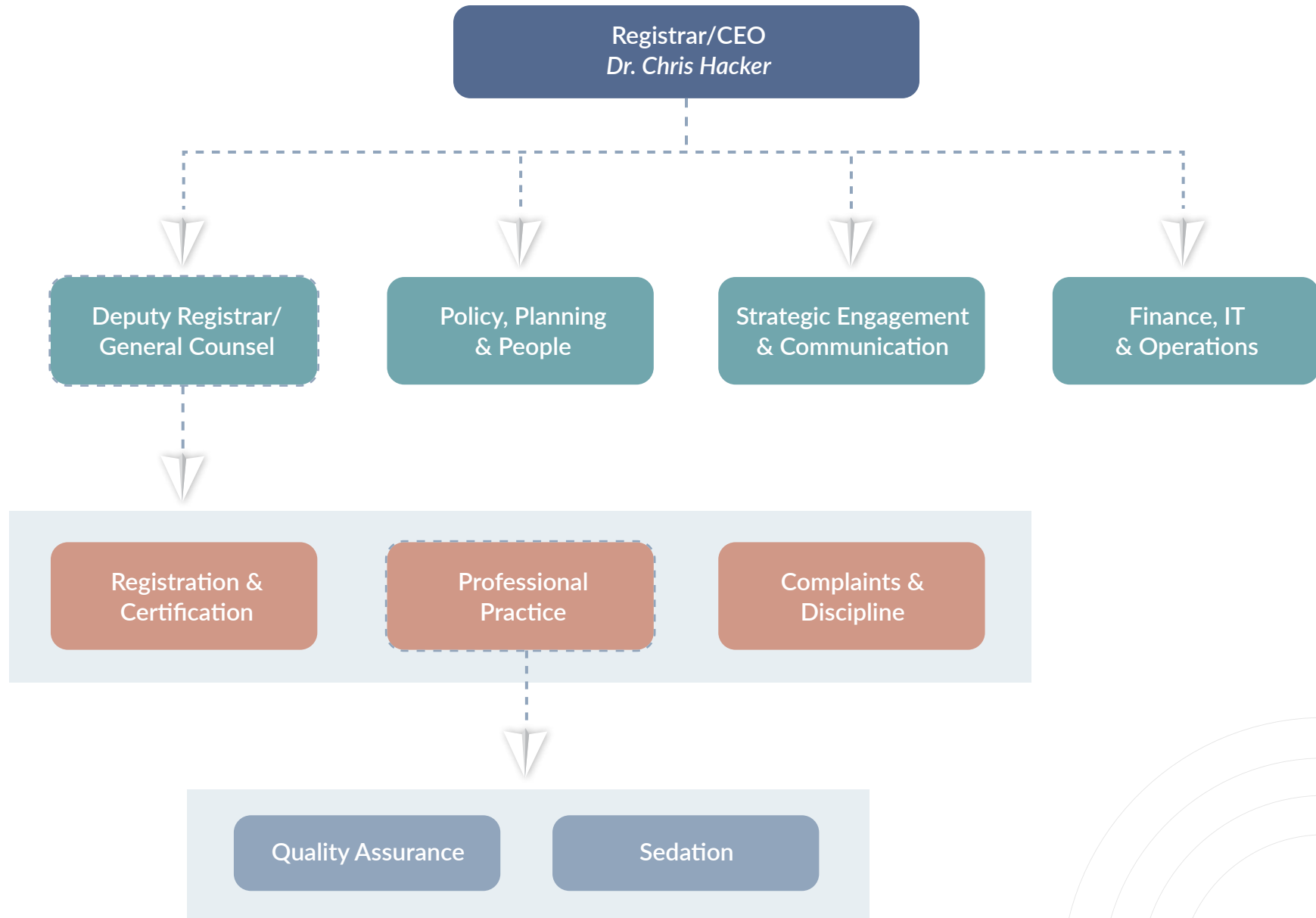
11 HPRB decisions confirming adequate investigations and reasonable decision (regarding 9 dentists, 2 dental hygienists)

2 HPRB decisions of inadequate investigation and unreasonable dispositions; referred back to Inquiry Committee

1 dismissal due to complainant failure to provide submissions

HPRB decisions are available online at www.hprb.gov.bc.ca/decisions.

Functional structure – Overview



Staff team

As of March 31, 2023

REGISTRAR'S OFFICE

Dr. C. Hacker, Registrar/CEO

N. Crosby, Manager, Board and Committee Relations
M. Yu, Executive Assistant to the Registrar/CEO

COMPLAINTS

K. Mok, Director of Professional Conduct, Competence & Fitness

Dr. D. Baird, Directed Education Monitor
J. Boyce, Manager, Early Resolution and Complaint Investigation
Dr. C. Chung, Complaint Investigator
Dr. S. Coil, Complaint Investigator
M. Eunson, Monitoring and Compliance Officer
Dr. J. Garret, Complaint Investigator
V. Holden, Regulatory Compliance Officer
B. Joshi, Administrative Assistant, Complaints
M. Kanbi, Complaint Officer
S. Lam, Administrative Assistant, Complaints
E. Lehto, Complaint Officer
C. Li, Administrative Assistant, Complaints
Dr. G. Lunn, Complaint Investigator
M. Mollberg, Complaint Investigator
K. Nagra, Administrative Assistant, Monitoring & Compliance
Dr. P. Newitt, Complaint Investigator
Dr. A. Penner, Complaint Investigator
A. Pham, Complaint Officer
N. Proch, Complaint Officer
E. Prophet, Administrative Assistant, Inquiry Committee
D. Rhodes, Regulatory Compliance Officer
M. Sahota, Manager, Monitoring and Compliance
M. Singh, Manager, Intake and Inquiry
Dr. G. Sutton, Complaint Investigator
Dr. B. Wong, Directed Education Monitor
Dr. K. Wright, Complaint Investigator

FINANCE, IT & OPERATIONS

D. Zeng, Executive Director, Finance, IT & Operations

K. England, Administrative Assistant, Operations
M. Ghassemi, Accounts Receivable Coordinator
N. Hassan, Receptionist
N. Huynh, Document Imaging Clerk
S. Komoroci, Accountant
F. Lee, Accounting Officer
J. Spencer, Data Integration and Project Management Officer

LEGAL SERVICES

J. Johner, Deputy Registrar/General Counsel

S. Ball, Senior Legal Counsel
R. Gallo, Senior Regulatory Compliance Officer
F. Lyte, Legal Administrative Assistant

PROFESSIONAL PRACTICE

J. Roff, Director, Professional Practice

B. Baumeister, Registered Nurse (RN) Sedation Assessor
R. Chisholm, Senior Regulatory Lead
N. Graham, QAP Coordinator
J. Guyader, Senior Dental Hygiene Practice Advisor
B. Hastings, Dental Hygiene Advisor
S. Katyal, Dental Hygiene Advisor
R. Ma, Manager, Sedation, General Anesthesia & Non-Hospital Facilities
B. Regnier, QAP Coordinator
R. Revell, Senior Regulatory Advisor
K. Spletzer, Dental Hygiene Advisor
Dr. P. Stevenson-Moore, Dental Advisor
H. Suh, Administrative Assistant, Sedation
S. Sultana, Administrative Assistant, Quality Assurance

POLICY, PLANNING & PEOPLE

R. O'Neill, Executive Director, Policy, Planning & People

E. Chen, Human Resources Generalist
N. Dhillon, Senior Manager, People & Culture
R. Mok, Policy Management Lead
S. Nicholls, Senior Manager, Policy & Projects
D. Van Pelt, Project Coordinator

REGISTRATION & CERTIFICATION

L. Riva, Director, Registration & Certification

H. Broomfield, Administrative Assistant, Registration
V. Burns, Coordinator, Registration
M. Edgett, Coordinator, Certification & Continuing Education
C. Lebreux, Coordinator, Registration
C. Li, Coordinator, Registration
C. Lo, Manager, Registration & Certification
S. Wardle, Coordinator, Certification

STRATEGIC ENGAGEMENT & COMMUNICATION

A. Wilks, Executive Director, Strategic Engagement & Communication

B. Benoit-Kelly, Senior Manager, Communications
R. Gwiza, Coordinator, Engagement & Events
C. Ho, Communications Coordinator
M. Mungall, Engagement Lead
S. Zhu, Administrative Assistant, Communications

Discipline

Complaint matters that cannot be resolved at the Inquiry Committee stage result in a referral to the Discipline Committee for disciplinary action including a notice of a public hearing under the *Health Professions Act*.

Members

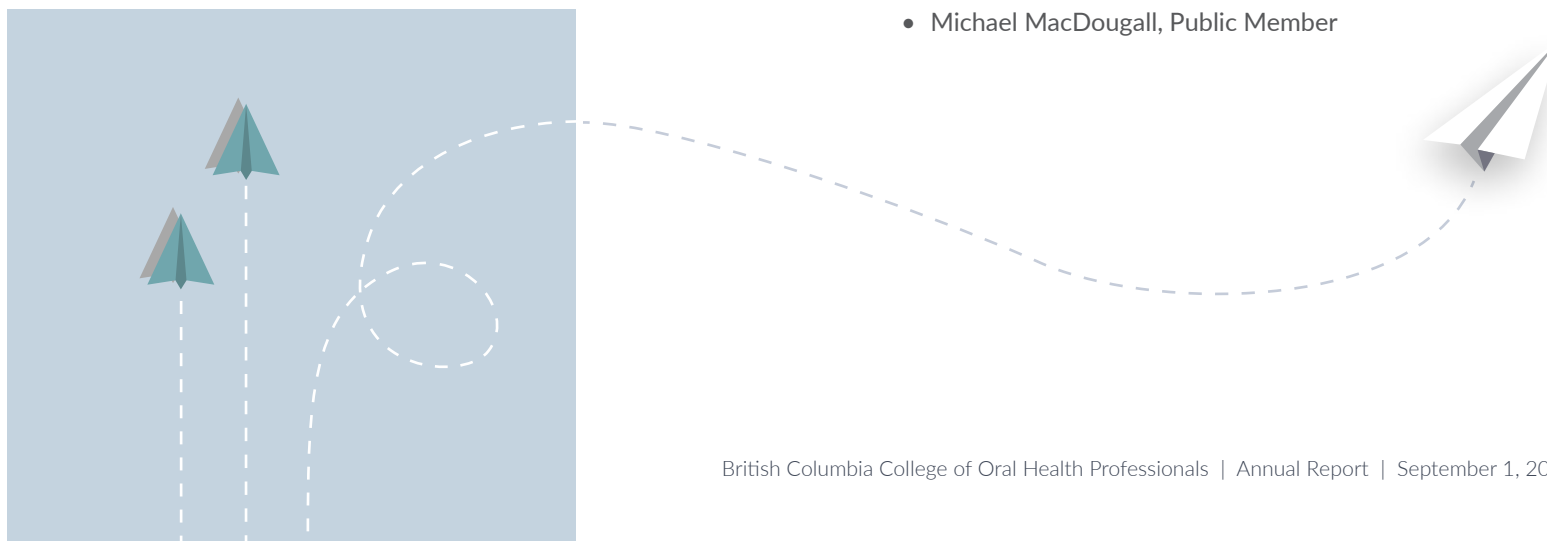
- Dr. Suzanne Carlisle, Dentist (Chair)
- Carol Williams, Public Member (Vice-Chair)
- Jennifer Aarestad, Dental Hygienist
- Maria Dulce C. Cuenca, Public Member
- Dr. Karl Denk, Dentist
- Dr. Amaninder Dhaliwal, Dentist
- Dr. Anita Gadzinska-Myers, Dentist
- Dr. Lina Jung, Dentist
- Dr. David Y. Khang, Dentist
- Dr. David Lawson, Dentist
- Dr. Alexander Lieblich, Dentist
- Dr. Brendan Matthews (DVM), Public Member
- Paul McKivett, Public Member
- Emerald Murphy, Public Member
- Samantha Nicholl, CDA
- Dr. Anshika Taneja, Dentist

Inquiry

The Inquiry Committee oversees investigations and the consent resolution of complaints in accordance with the *Health Professions Act*.

Members

- Dr. Jonathan Adams, Dentist (Chair)
- Dr. Robert Elliott, Dentist (Vice-Chair)
- Dr. Nariman Amiri, Dentist
- Denise Beerwald, Dental Hygienist
- Dr. Anthony Bellusci, Dentist
- Dr. Preet Bhatti, Dentist
- Kathleen Bradley, Public Member
- Dr. Georgina Georgeson, Dentist
- Dr. Ahmed Hieawy, Dentist
- Michael Lai, Dental Hygienist
- Carson Law, Denturist
- Seth McDonough, Public Member
- Cindy McCaw, CDA
- Michael MacDougall, Public Member
- Thelma O'Grady, Public Member
- Monica Racz, CDA
- Carol Roberts, Public Member
- Dr. Karim Seddik, Dentist
- Dr. Jonathan Suzuki, Dentist
- John Taylor-Wilson, Public Member
- Marg Vandenberg, Public Member
- Alfred Woo, Public Member
- Dr. Linda Xing, Dentist



Quality Assurance

The Quality Assurance Committee is responsible for developing, administering and maintaining the program that promotes continuing competence for oral health professionals.

Members

- Dr. David Vogt (PhD), Public Member (Chair)
- Danielle Ayotte, Dental Hygienist
- Angus Barrie, Dental Technician
- Brett Collins, Public Member
- Dr. Nour Chahwan, Dentist
- Dr. Paula Hayden (EdD), Public Member
- Ruth Lunn, Dental Hygienist
- Daniela Michel, Dental Hygienist
- Pardis Mosanen-Mozaffari, CDA
- Mandana Namazi, Public Member
- Dr. Adam Pite, Dentist
- Moe Sarwari, Denturist
- Tamera Servizi, Dental Hygienist

Registration

The Registration Committee is responsible for granting registration and certification. The committee reviews and monitors the policies, procedures and provisions for registration and certification in the best interest of the public, and decides whether to approve or deny non-routine applications for initial registration, annual renewal and reinstatement.

Members

- Sofia Crosby-Coulson, CDA (Chair)
- Dr. Stephanie Bortolussi, Dentist
- Susan Graham, Public Member
- Dr. Paula Hayden (EdD), Public Member
- Dr. Caroline Jiang, Dentist
- Dr. Zul Kanji (EdD), Dental Hygienist
- Stacy MacAulay, Denturist
- Jade MacDonald, Dental Hygienist
- Roberta Mowatt, CDA
- Dr. Farah Shroff (PhD), Public Member
- Sherry Priebe, Dental Hygienist
- Charlene Thiessen, CDA
- Dr. Robert Whiteley (PhD), Public Member

Sedation & General Anesthesia

The Sedation and General Anesthesia Committee assesses the compliance of registrants and dental facilities with the sedation and general anesthesia standards.

Members

- Dr. Tobin Bellamy, Dentist (Oral Surgeon) (Chair)
- Dr. Brian Chanpong, Dentist (Vice-Chair)
- Dr. Dean Burrill (MD, Anesthesiologist), Public Member
- Dr. Jason Chen, Dentist (Oral Surgeon)
- Dr. Jason Choi, Dentist (Oral Surgeon)
- Dr. Kanu Grewal, Dentist (Pediatric Dentist)
- Brendan Gribbons (P.Eng., M.Eng., Biomedical Engineer), Public Member
- Dr. Kerim Ozcan, Dentist (Oral Surgeon)
- Dr. Eleanor Reimer (MD, Anesthesiologist), Public Member
- Leon Xu (P.Eng., Biomedical Engineer), Public Member
- Dr. Sepehr Zahedi, Dentist

Patient-Centred Care

The Patient-Centred Care Committee establishes a patient relations program to seek to prevent professional misconduct, reviews standards and guidance from the patient perspective, and develops and oversees public interest initiatives.

Members

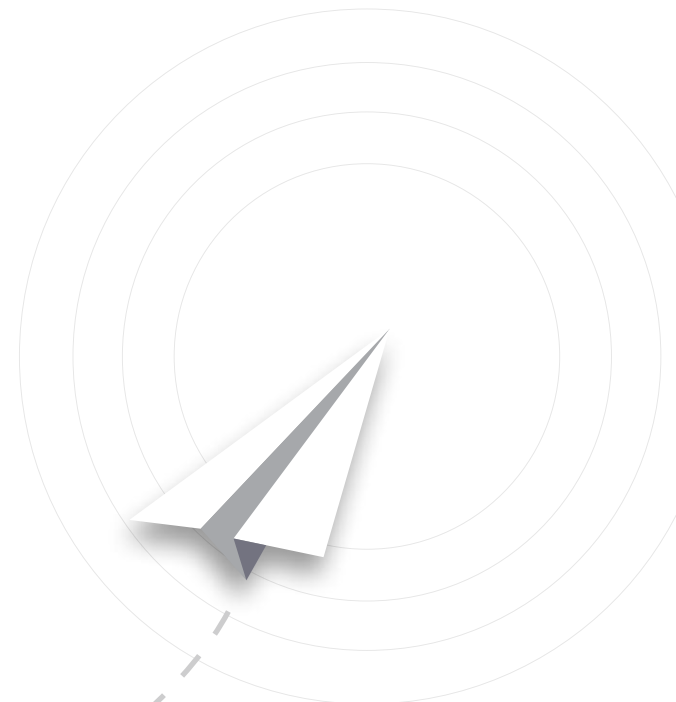
- Brad Daisley, Public Member (Chair)
- Jessy Dame, Public Member
- Dr. Alisa Edmond, Dentist
- Dr. Irena Mota, Dentist
- Dr. Roxana Rahmanian (MD), Public Member
- Dr. Salima Shivji, Dentist
- Cynthia Shore, Public Member
- Shelly Sorensen, Dental Hygienist

Standards & Guidance

The Standards and Guidance Committee develop, manage and review BCCOHP professional standards and guidance documents, and establish working groups to develop and revise documents based on subject matter.

Members

- Dr. Ben Balevi, Dentist (Chair)
- Christine Chore, Dental Hygienist
- B. Lynn Dowsley, Public Member
- Ann English, Public Member
- Dr. Mark Fogelman, Dentist
- Eugene Shmitsman, Denturist



Nomination and Appointment

The Nomination and Appointment Committee determines the required knowledge, skills, expertise and diversity required for committee members. The goal of the committee is to recommend members with the required skills, knowledge and experience to make decision-making at the College more streamlined and effective.

Members

- Sabina Reitzik, CDA (Chair)
- Dr. Chris Callen, Dentist
- Melanie Crombie, Public Member
- Barb Hambly, Public Member
- Cathy Larson, CDA, Board Member
- Rachel Ling, Public Member, Board Member

Finance, Audit and Risk

The Finance, Audit and Risk Committee's mandate is to assist the Board in fulfilling its obligations and oversight responsibilities relating to financial planning and reporting, the audit process, internal control systems and risk management.

Members

- Julie Guenkel CPA, Public Member (Chair)
- Julie Akeroyd, Public Member, Board Member
- Emily Chan, CPA, Public Member
- Thomas Chan, CPA, Public Member
- Dr. Alexander Hird, Dentist, Board Member
- Melanie Maracle, Public Member

Governance and Human Resources

The Governance and Human Resources Committee is responsible for overseeing the employment and evaluation of the Registrar, and reviewing the College's policies with regards to human resources.

Members

- Pat Dooley, Public Member, Board Member (Chair)
- Shirley Ross, Public Member, Board Member
- Barbara Quinn, Public Member
- Guangbin Yan, Public Member

Consolidated financial statements



Seven-month period ended March 31, 2023

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Independent auditors' report to the Board

TO THE BOARD OF BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Opinion

We have audited the consolidated financial statements of British Columbia College of Oral Health Professionals (the "College"), which comprise:

- the consolidated statement of financial position as at March 31, 2023;
- the consolidated statement of operations for the seven-month period then ended;
- the consolidated statement of changes in net assets for the seven-month period then ended;
- the consolidated statement of cash flows for the seven-month period then ended; and
- the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the College as at March 31, 2023, and its results of operations and its cash flows for the seven-month period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated 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 consolidated 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.

Other Matter

The financial statements of College of Dental Hygienists of BC, College of Dental Technicians of British Columbia, and College of Denturists of British Columbia were audited by other auditors, when they were operating independently for the five-month period ended September 1, 2022 and for the year ended March 31, 2022, who expressed unqualified opinions in their audit reports issued in 2022.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 consolidated 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 consolidated 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 report to the related disclosures in the consolidated 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 auditors' 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the College to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Smythe LLP

Chartered Professional Accountants

Vancouver, British Columbia
July 25, 2023

VANCOUVER

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NANAIMO

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Nanaimo, BC V9S 1H1
T: 250 755 2111
F: 250 984 0886

Consolidated statement of financial position

Approved on behalf
of the Board:



Board Chair



Board Member

	March 31, 2023	Combined September 1, 2022	Combined March 31, 2022
Assets			
Current			
Cash and cash equivalents	\$ 12,609,670	\$ 3,855,417	\$ 5,503,522
Temporary investments (note 5)	9,197,621	12,496,384	16,214,090
Accounts receivable	207,351	276,042	171,226
Prepaid expenses and deposits	335,620	569,684	293,915
	22,350,262	17,197,527	22,182,753
Capital assets (note 6)	5,874,935	5,898,576	5,713,155
Deferred charges	15,606	13,401	14,034
	\$ 28,240,803	\$ 23,109,504	\$ 27,909,942
Liabilities			
Current			
Accounts payable and accrued liabilities	\$ 890,676	\$ 550,629	\$ 308,855
Due to other professional bodies (note 7)	217,802	-	168,713
Deferred revenue	10,118,149	5,376,056	9,258,794
	11,226,627	5,926,685	9,736,362
Net Assets			
Unrestricted			
Operating	6,577,898	6,637,489	7,815,299
College Place Joint Venture	78,037	48,904	23,065
Invested in capital assets	5,874,935	5,898,576	5,713,155
Internally Restricted			
Joint venture preservation	383,689	372,469	365,638
Contingency reserve	3,158,650	3,120,908	3,114,385
Amalgamation	-	16,057	(1,282)
HPA enforcement - legal	907,639	1,037,574	1,068,272
Health and monitoring fund	33,328	50,842	75,048
	17,014,176	17,182,819	18,173,580
	\$ 28,240,803	\$ 23,109,504	\$ 27,909,942

See notes to consolidated financial statements

Consolidated statement of operations

	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	HPA Enforcement - Legal	Health and Monitoring Fund	Seven-Month Period Ended March 31, 2023	Combined Five-Month Period Ended August 31, 2022	Combined Year Ended March 31, 2022
Revenues										
Certification and registration fees	\$ 6,251,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,251,419	\$ 4,352,061	\$ 10,551,287
Application fees	365,008	-	-	-	-	-	-	365,008	556,630	831,524
Interest and miscellaneous	247,773	-	-	-	37,742	-	-	285,515	139,339	242,241
Incorporation, facility assessment and other	262,185	-	-	-	-	-	-	262,185	407,242	801,466
Rental	-	348,905	-	-	-	-	-	348,905	294,374	618,874
	7,126,385	348,905	-	-	37,742	-	-	7,513,032	5,749,646	13,045,392
Expenses										
Salaries and benefits	4,768,082	-	-	-	-	-	-	4,768,082	4,304,627	8,139,193
General and administrative (note 8)	986,232	-	-	-	-	-	-	986,232	1,003,335	2,158,919
Professional fees	367,206	-	-	-	-	-	-	367,206	358,235	647,756
Building occupancy (note 9)	-	323,088	-	-	-	-	-	323,088	236,853	539,063
Meetings and travel	305,284	-	-	-	-	-	-	305,284	39,471	13,661
Consulting fees	236,626	-	-	-	-	-	-	236,626	59,119	97,742
Committees	193,265	-	-	-	-	-	-	193,265	129,545	301,645
Honorariums	184,565	-	-	-	-	-	-	184,565	114,135	357,360
Amortization of deferred charges (note 9)	-	7,474	-	-	-	-	-	7,474	4,618	16,181
Amortization of capital assets	-	106,117	130,869	-	-	-	-	236,986	186,512	417,434
	7,041,260	436,679	130,869	-	-	-	-	7,608,808	6,436,450	12,688,954
Restricted Fund Expenses										
Amalgamation	-	-	-	-	-	-	-	-	232,661	741,200
HPA Enforcement - legal	-	-	-	-	-	129,935	-	129,935	102,884	165,695
Health and monitoring fund	-	-	-	-	-	-	17,514	17,514	24,206	24,952
	-	-	-	-	-	129,935	17,514	147,449	359,751	931,847
Excess (Deficiency) of Revenues over Expenses for Year	\$ 85,125	\$ (87,774)	\$ (130,869)	\$ -	\$ 37,742	\$ (129,935)	\$ (17,514)	\$ (243,225)	\$ (1,046,555)	\$ (575,409)

See notes to consolidated financial statements

Consolidated statement of changes in net assets

	Unrestricted Funds			Internally Restricted Funds							Combined Five-Month Period Ended August 31, 2022	Combined Year Ended March 31, 2022
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Amalgamation	HPA Enforcement - Legal	Health and Monitoring Fund	Seven-Month Period Ended March 31, 2023			
Balance, Beginning of Year	\$ 6,637,489	\$ 48,904	\$ 5,898,576	\$ 372,469	\$ 3,120,908	\$ 16,057	\$ 1,037,574	\$ 50,842	17,182,819	\$ 18,173,580	\$ 18,615,580	
Excess (deficiency) of revenues over expenses for year	85,125	(87,774)	(130,869)	-	37,742	-	(129,935)	(17,514)	(243,225)	(1,046,555)	(575,409)	
For capital asset purchases	(16,579)	(196,766)	213,345	-	-	-	-	-	-	-	-	
Amortization of capital assets	-	106,117	(106,117)									
Other capital adjustments (note 9)	64,113	10,469	-	-	-	-	-	-	74,582	55,794	133,409	
Contributions to Joint Venture Preservation	-	(11,220)	-	11,220	-	-	-	-	-	-	-	
Interfund transfers	(192,250)	208,307	-	-	-	(16,057)	-	-	-	-	-	
	(59,591)	29,133	(23,641)	11,220	37,742	(16,057)	(129,935)	(17,514)	(168,643)	(990,761)	(442,000)	
Balance, End of Year	\$ 6,577,898	\$ 78,037	\$ 5,874,935	\$ 383,689	\$ 3,158,650	\$ -	\$ 907,639	\$ 33,328	17,014,176	\$ 17,182,819	\$ 18,173,580	

See notes to consolidated financial statements

Consolidated statement of cash flows

	Seven-Month Period Ended March 31, 2023	Combined Five-Month Period Ended August 31, 2022	Combined Year Ended March 31, 2022
Operating Activities			
Deficiency of revenues over expenses	\$ (243,225)	\$ (1,046,555)	\$ (575,409)
Items not involving cash			
Amortization of capital assets	236,986	186,512	417,434
Amortization of deferred charges	7,474	4,618	16,181
	1,235	(855,425)	(141,794)
Changes in non-cash working capital			
Accounts receivable	68,691	(104,816)	(13,691)
Prepaid expenses and deposits	234,064	(275,769)	5,564,497
Deferred charges	(9,679)	(3,985)	(14,179)
Accounts payable and accrued liabilities	340,047	241,774	(241,701)
Due to other professional bodies	217,802	(168,713)	(6,346,347)
Deferred revenue	4,742,093	(3,882,738)	810,211
Capital adjustment (note 9)	74,582	55,794	133,409
	5,667,600	(4,138,453)	(107,801)
Cash Provided by (Used in) Operating Activities	5,668,835	(4,993,878)	(249,595)
Investing Activities			
Sale (purchase) of investments, net	3,298,763	3,717,706	(4,128,057)
Purchase of capital assets	(213,345)	(371,933)	(68,658)
Cash Provided by (Used in) Investing Activities	3,085,418	3,345,773	(4,196,715)
Inflow (Outflow) of Cash	8,754,253	(1,648,105)	(4,446,310)
Cash and Cash Equivalents, Beginning of Period	3,855,417	5,503,522	9,949,832
Cash and Cash Equivalents, End of Period	\$ 12,609,670	\$ 3,855,417	\$ 5,503,522

See notes to consolidated financial statements

Notes to consolidated financial statements

Period Ended March 31, 2023

1. NATURE OF OPERATIONS

British Columbia College of Oral Health Professionals (the "College") was formed to serve the public by regulating oral health professionals, including certified dental assistants, dental hygienists, dental technicians, dental therapists, dentists, and denturists. The College protects the public by ensuring that oral health professionals are able to practise competently, by setting expectations for the delivery of safe and patient-centre oral health care and by investigating complaints about oral health professionals.

The College is a not-for-profit organization established under the *Health Professionals Act* and is exempt from income tax under section 149(1)(c) of the *Income Tax Act* (Canada).

2. COMBINATION

Effective September 1, 2022, in alignment with the Government of British Columbia's recommendations for modernizing the health profession regulatory system, the four oral health regulators College of Dental Hygienists of British Columbia ("CDHBC"), College of Dental Surgeons of British Columbia ("CDSBC"), College of Dental Technicians of BC ("CDTBC"), and College of Denturists of British Columbia ("CDBC") amalgamated and combined their operations. The new College was named British Columbia College of Oral Health Professionals. The combination has been accounted for as a merger in accordance with Section 4449, Combinations by Not-for-Profit Organizations of Canadian Accounting Standards for Not-for-profit Organizations.

The four oral health colleges were formed under the Health Professional Act and were operating independently until the date of amalgamation. The primary purpose of each of the previous four colleges was as follows:

- CDHBC was responsible for licencing and regulating dental hygienists in British Columbia;
- CDSBC was responsible for licencing and regulating dentists, dental therapists, and dental assistants in British Columbia;
- CDBC was responsible for licencing and regulating denturists and the practice of denturist in British Columbia; and
- CDTBC was responsible for licencing and regulating dental technicians in British Columbia.

The primary reason for the combination was to streamline the operations of the four colleges to improve performance, efficiency, and effectiveness of the regulatory framework in line with the British Columbia's recommendation to modernize the health profession regulatory system.

The results of operations for the five-month period ended August 31, 2022 are the aggregated results for the period from April 1, 2022 to August 31, 2022 of the four colleges when they were operating independently. The prior year comparative figures for the year ended March 31, 2022 show the aggregated results of the four colleges when they were operating independently. There were no adjustments required to the comparative balances of the colleges to align the prior year accounting policies with those of the College.

2. COMBINATION (Continued)

The principal components of the combined statement of financial position as at September 1, 2022, including the combined carrying amounts of the net assets of each party to the merger as at that date, are as follows:

	CDSBC	CDHBC	CDTBC	CDBC	Combined
Assets					
Current					
Cash and cash equivalents	\$ 2,227,116	\$ 259,114	\$ 921,130	\$ 448,057	\$ 3,855,417
Temporary investments	10,195,087	2,052,919	-	248,378	12,496,384
Accounts receivable	244,489	4,179	8,590	18,784	276,042
Prepaid expenses and deposits	473,533	91,919	3,528	704	569,684
	13,140,225	2,408,131	933,248	715,923	17,197,527
Capital assets	3,848,248	2,042,267	8,061	-	5,898,576
Deferred charges	13,401	-	-	-	13,401
	\$ 17,001,874	\$ 4,450,398	\$ 941,309	\$ 715,923	\$ 23,109,504
Liabilities					
Current					
Accounts payable and accrued liabilities	\$ 298,776	\$ 179,953	\$ 32,898	\$ 39,002	\$ 550,629
Deferred revenue	3,837,769	1,157,510	152,535	228,242	5,376,056
	4,136,545	1,337,463	185,433	267,244	5,926,685
Net assets					
Unrestricted					
Operating	3,702,728	2,042,269	592,045	300,447	6,637,489
College Place Joint Venture	48,904	-	-	-	48,904
Invested in capital assets	5,898,576	-	-	-	5,898,576
Internally Restricted	-	-	-	-	-
Joint venture preservation	372,469	-	-	-	372,469
Contingency reserve	2,050,242	1,070,666	-	-	3,120,908
Amalgamation	16,057	-	-	-	16,057
HPA enforcement - legal	725,511	-	163,831	148,232	1,037,574
Health and monitoring fund	50,842	-	-	-	50,842
	12,865,329	3,112,935	755,876	448,679	17,182,819

Notes to consolidated financial statements

2. COMBINATION (Continued)

The principal components of the combined statement of financial position as at March 31, 2022 are as follows:

	CDSBC	CDHBC	CDTBC	CDBC	Combined
Assets					
Current					
Cash and cash equivalents	\$ 1,669,131	\$ 1,658,140	\$ 1,189,953	\$ 986,298	\$ 5,503,522
Temporary investments	14,004,375	2,209,715	-	-	16,214,090
Accounts receivable	161,267	-	5,777	4,182	171,226
Prepaid expenses and deposits	284,455	5,951	-	3,509	293,915
	16,119,228	3,873,806	1,195,730	993,989	22,182,753
Capital assets	3,617,315	2,083,349	12,211	280	5,713,155
Deferred charges	14,034	-	-	-	14,034
	\$ 19,750,577	\$ 5,957,155	\$ 1,207,941	\$ 994,269	\$ 27,909,942
Liabilities					
Current					
Accounts payable and accrued liabilities	\$ 102,546	\$ 23,045	\$ 5,826	\$ 177,438	\$ 308,855
Due to other professional bodies (note 7)	131,985	36,728	-	-	168,713
Deferred revenue	6,581,670	1,897,999	387,852	391,273	9,258,794
	6,816,201	1,957,772	393,678	568,711	9,736,362
Net assets					
Unrestricted					
Operating	5,982,475	845,368	639,334	348,122	7,815,299
College Place Joint Venture	23,065	-	-	-	23,065
Invested in capital assets	3,617,315	2,083,349	12,211	280	5,713,155
Internally Restricted	-	-	-	-	-
Joint venture preservation	365,638	-	-	-	365,638
Contingency reserve	2,043,719	1,070,666	-	-	3,114,385
Amalgamation	(1,282)	-	-	-	(1,282)
HPA enforcement - legal	828,398	-	162,718	77,156	1,068,272
Health and monitoring fund	75,048	-	-	-	75,048
	12,934,376	3,999,383	814,263	425,558	18,173,580
	\$ 19,750,577	\$ 5,957,155	\$ 1,207,941	\$ 994,269	\$ 27,909,942

2. COMBINATION (Continued)

The principal components of the combined statement of operations for the five-month period ended August 31, 2022 are as follows:

	CDSBC	CDHBC	CDTBC	CDBC	Combined
Revenues					
Certification and registration fees	\$ 3,043,217	\$ 995,439	\$ 156,684	\$ 156,721	\$ 4,352,061
Application fees	532,980	19,200	1,350	3,100	556,630
Incorporation, facility assessment and other	342,688	11,313	225	53,016	407,242
Interest and miscellaneous	94,563	27,199	6,566	11,011	139,339
Rental	294,374	-	-	-	294,374
	4,307,822	1,053,151	164,825	223,848	5,749,646
Expenses					
Salaries and benefits	2,958,850	1,109,831	121,517	114,429	4,304,627
General and administrative	354,260	507,747	85,344	55,984	1,003,335
Professional fees	97,446	231,290	11,267	18,232	358,235
Building occupancy (note 9)	236,853	-	-	-	236,853
Committees	112,468	5,000	-	12,077	129,545
Honorariums	90,465	21,720	1,950	-	114,135
Consulting fees	59,119	-	-	-	59,119
Meetings and travel	19,475	19,996	-	-	39,471
Amortization of deferred charges	4,618	-	-	-	4,618
Amortization of capital assets	139,487	44,016	3,009	-	186,512
	4,073,041	1,939,600	223,087	200,722	6,436,450
Restricted Fund Expenses					
Amalgamation	232,661	-	-	-	232,661
HPA enforcement - legal	102,884	-	-	-	102,884
Health and monitoring fund	24,206	-	-	-	24,206
	359,751	-	-	-	359,751
	\$ (124,970)	\$ (886,449)	\$ (58,262)	\$ 23,126	\$ (1,046,555)

Notes to consolidated financial statements

2. COMBINATION (Continued)

The principal components of the combined statement of operations for the year ended March 31, 2022 are as follows:

	CDSBC	CDHBC	CDTBC	CDBC	Combined
Revenues					
Certification and registration fees	\$ 7,293,674	\$ 2,448,113	\$ 421,038	\$ 388,462	\$ 10,551,287
Application fees	785,064	39,700	3,250	3,510	831,524
Incorporation, facility assessment and other	637,488	72,204	2,460	89,314	801,466
Interest and miscellaneous	71,144	144,858	10,498	15,741	242,241
Rental	618,874	-	-	-	618,874
	9,406,244	2,704,875	437,246	497,027	13,045,392
Expenses					
Salaries and benefits	6,440,687	1,212,191	234,323	251,992	8,139,193
Committees	245,321	4,682	-	51,642	301,645
General and administrative	1,046,875	817,228	171,102	123,714	2,158,919
Professional fees	119,586	497,991	11,944	18,235	647,756
Building occupancy (note 9)	539,063	-	-	-	539,063
Honorariums	299,417	51,775	6,168	-	357,360
Consulting fees	97,742	-	-	-	97,742
Meetings and travel	9,358	4,303	-	-	13,661
Amortization of deferred charges	16,181	-	-	-	16,181
Amortization of capital assets	338,254	73,827	5,233	120	417,434
	9,152,484	2,661,997	428,770	445,703	12,688,954
Restricted Fund Expenses					
Amalgamation	741,200	-	-	-	741,200
HPA enforcement - legal	165,695	-	-	-	165,695
Health and monitoring fund	24,952	-	-	-	24,952
	931,847	-	-	-	931,847
	\$ (678,087)	\$ 42,878	\$ 8,476	\$ 51,324	\$ (575,409)

3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the College were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

(a) College Place Joint Venture (the "Joint Venture")

The College accounts for its 70% interest in the Joint Venture by proportionately consolidating the Joint Venture in these financial statements. All transactions between the College and the Joint Venture are eliminated on consolidation.

(b) Revenue recognition

- (i) Certification and registration fees are recognized as revenue in the fiscal year to which they relate. Deferred revenue represents such amounts received in advance of the year to which they relate.
- (ii) Application fees are recognized as revenue when payment is received.
- (iii) Incorporation, facility assessment and other revenues include incorporation fees, facility assessment fees, administration, and reinstatement fees. Incorporation, facility assessment and other revenues are recognized as revenue when services have been rendered and billed.
- (iv) Rents earned through the College's 70% interest in the Joint Venture on a month-to-month basis are recognized as they become due. Rents from leases with rent steps are accounted for on a straight-line basis over the term of the lease. The difference between the contractual amounts due and the straight-line rental revenue recognized is recorded as accounts receivable or deferred revenue.
- (v) Interest revenue is recognized based on the passage of time according to the terms of the instrument giving rise to the revenue.

(c) Net assets

(i) Unrestricted

Unrestricted net assets represent cumulative excess of revenues over expenses since inception, net of amounts recorded in the below categories, and are segregated between the operations of the College and the Joint Venture.

Operating

Revenue and expenses for operations and administration are reported in the operating fund.

College Place Joint Venture

Revenue and expenses from operations of the property situated at 1765 West 8 Avenue, Vancouver, BC, where the College accounts has 70% interest are reported in the College Place Joint Venture fund.

Notes to consolidated financial statements

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Net assets (Continued)

(ii) Invested in capital assets

Invested in capital assets represents cumulative amounts spent on capital assets, net of amounts amortized, less any outstanding debt used to finance capital asset additions. The balance in this account is not available for spending unless the College was to dispose of its capital assets.

(iii) Internally restricted

The Joint Venture Preservation Fund represents amounts set aside for future projects related to the building. This fund is comprised of the Joint Venture's Repairs and Maintenance Reserve Fund and the College's College Place Preservation Fund.

The Contingency Reserve Fund represents amounts set aside for unanticipated or unbudgeted expenses which are consistent with the objectives of the College. Any disbursements from the Contingency Reserve Fund require a special resolution of the Board.

The HPA Enforcement - Legal Fund represents amounts set aside to fund legal and related costs for discipline hearings, judicial reviews of complaints and discipline processes, investigation and prosecution of illegal/unauthorized practice matters, and challenges to registration decisions.

The Health and Monitoring Fund represents amounts set aside to cover a number of possible contingencies, including Independent Medical Evaluation ("IME") and assessment expenses, support of registrants suffering from health conditions, and legal expenses for health and monitoring related human rights claims.

The Amalgamation Fund represented amounts set aside for costs related to the amalgamation.

(d) Cash and cash equivalents

Cash and cash equivalents include investment savings accounts and term deposits with a maturity period of three months or less from the date of acquisition or those that are cashable at any time.

(e) Temporary investments

Temporary investments consist of guaranteed investment certificates carried at cost plus accrued interest and marketable securities, money market mutual funds, and fixed income investments carried at fair market value.

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Amortization

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided on the basis of estimated useful lives at the following annual rates:

British Columbia College of Oral Health Professionals

Building	- 25 years straight-line
Office renovations	- 10 years straight-line
Office furniture and equipment	- 10 years straight-line
Computer equipment	- 3 years straight-line

College Place Joint Venture

Building	- 25 years straight-line
Office furniture and equipment	- 10-20% declining balance

(g) Impairment of property and equipment

Capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

An impairment loss is recognized when the carrying amounts of these assets exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the capital assets exceeds fair value.

(h) Use of estimates

The preparation of these consolidated financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the useful lives and impairment of capital assets, accrual of liabilities, and recoverability of accounts receivable. While management believes these estimates are reasonable, actual results could differ from those estimates and could impact future results of operations and cash flows.

(i) Deferred charges

Commission costs relating to the leasing of rental units and tenant inducements are amortized over the terms of the leases to which they relate.

Notes to consolidated financial statements

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Financial instruments

The College initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The College subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments, money market mutual funds and fixed income investments that are quoted in an active market.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down would be recognized in the statement of operations. In the event a previously recognized impairment loss should be reversed, the amount of the reversal is recognized in the statement of operations provided it is not greater than the original amount prior to write-down.

For any financial instrument that is measured at amortized cost, the instrument's cost is adjusted by the transaction costs that are directly attributable to their origination, issuance, or assumption. These transaction costs are amortized into operations on a straight-line basis over the term of the instrument. All other transaction costs are recognized in operations in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and due to other professional bodies.

4. FINANCIAL INSTRUMENTS

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The College's financial assets that are exposed to credit risk consist of cash and cash equivalents, accounts receivable, and temporary investments. The risk associated with cash and investments is minimized as cash and investments are placed with major financial institutions and an insured credit union. The risk associated with accounts receivable is minimal given the College's history of collecting substantially all of its outstanding accounts receivable within 30 days.

4. FINANCIAL INSTRUMENTS (Continued)

(b) Interest rate risk

Interest rate risk consists of two components:

- (i) To the extent that payments made or received on the College's monetary assets and liabilities are affected by changes in prevailing market interest rates, the College is exposed to interest rate cash flow risk.
- (ii) To the extent that market rates differ from the interest rates on the College's monetary assets and liabilities, the College is exposed to interest rate price risk.

The College is not exposed to significant interest rate risk due to the short-term nature of its financial assets.

(c) Liquidity risk

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities.

The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Cash flow from operations provides a substantial portion of the College's cash requirements. Additional cash requirements are provided by the College's reserves.

5. TEMPORARY INVESTMENTS

Temporary investments are represented as follows:

	March 31, 2023	Combined September 1, 2022	Combined March 31, 2022
Guaranteed investment certificates	\$ 7,106,316	\$ 10,443,465	\$ 14,004,375
Money market funds	1,209,718	1,406,737	1,003,508
Canadian equity	652,950	377,761	780,064
Foreign equity	130,645	170,362	283,967
Canadian other investment	27,952	29,004	47,450
Foreign other investment	70,040	69,055	94,726
	\$ 9,197,621	\$ 12,496,384	\$ 16,214,090

The cost of the investments at year end is \$9,195,442 (September 1, 2022 - \$12,538,086; March 31, 2022 - \$16,196,873).

Guaranteed investment certificates held by the College have an effective interest rate of 1.98% to 5.08% (September 1, 2022 - 0.50% to 4.08%; March 31, 2022 - 0.25% to 1.18%) per annum and mature between July 2023 to January 2024.

Notes to consolidated financial statements

6. CAPITAL ASSETS

	Cost	Accumulated Amortization	March 31, 2023	Combined September 1, 2022	Combined March 31, 2022
Land	\$ 1,026,411	\$ -	\$ 1,026,411	\$ 1,026,411	\$ 1,026,411
Building	4,463,616	77,656	4,385,960	4,310,005	4,032,157
Office renovations	1,892,417	1,726,443	165,974	212,360	248,200
Office furniture and equipment	1,210,083	1,086,265	123,818	175,192	200,061
Computer equipment	1,756,696	1,583,924	172,772	174,608	206,326
	\$ 10,349,223	\$ 4,474,288	\$ 5,874,935	\$ 5,898,576	\$ 5,713,155

The College has determined there are no indications of impairment.

7. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represents grants payable to the Canadian Dental Regulatory Authorities Federation and the Commission on Dental Accreditation of Canada in furtherance of national initiatives in support of the CDSBC's regulatory mandate. These amounts are unsecured, non-interest-bearing and remitted to these professional bodies once per year. The CDSBC Board at its meeting on November 20, 2020 decided that the CDSBC will cease collecting fees on behalf of the British Columbia Dental Association ("BCDA") for the fiscal year 2023 and onwards. CDHBC made a similar decision in June of 2022 when the agreement to collect fees for BC Dental Hygienist Association ("BCDHA") and Canadian Dental Hygienists Association ("CDHA") came up for renewal.

8. GENERAL AND ADMINISTRATIVE EXPENSES

	Seven-Month Period Ended March 31, 2023	Combined Five-Month Period Ended August 31, 2022	Combined Year-Ended March 31, 2022
Office	\$ 520,306	\$ 824,063	\$ 1,529,555
Electronic transaction costs	253,231	21,210	195,414
Printing and publications	118,298	52,519	59,461
Staff development	55,618	25,444	67,982
Equipment repairs and maintenance	25,100	52,907	195,923
Miscellaneous	13,679	27,192	110,584
	\$ 986,232	\$ 1,003,335	\$ 2,158,919

9. COLLEGE PLACE JOINT VENTURE

The College Place Joint Venture was formed to own and operate the property situated at 1765 West 8 Avenue. The title to this property is held in trust by 1765 West 8 Avenue Holdings Ltd. The Joint Venture provides premises for the College and the 30% investor, the College of Pharmacists of British Columbia ("CPBC"). The Joint Venture also rents space in the building to third parties.

The following summarizes the financial position and results of the Joint Venture:

	March 31, 2023		September 1, 2022		March 31, 2022	
	Entire Amount	College's 70%	Entire Amount	College's 70%	Entire Amount	College's 70%
Capital assets	\$ 5,117,322	\$ 3,582,125	\$ 4,987,824	\$ 3,491,477	\$ 4,572,911	\$ 3,201,038
Other assets	622,183	435,528	529,308	370,516	233,008	173,323
Liabilities	(191,821)	(134,275)	(141,638)	(99,147)	(81,084)	(56,759)
Net Assets	\$ 5,547,684	\$ 3,883,378	\$ 5,375,494	\$ 3,762,846	\$ 4,724,835	\$ 3,317,602
Revenues from third parties	\$ 682,158	\$ 477,511	\$ 591,999	\$ 414,399	\$ 1,104,119	\$ 772,883
Amortization of capital assets	(151,596)	(106,117)	(108,834)	(76,184)	(256,297)	(179,408)
Other expenses	(472,231)	(330,562)	(344,959)	(241,471)	(731,994)	(555,244)
	\$ 58,331	\$ 40,832	\$ 138,206	\$ 96,744	\$ 115,828	\$ 38,231
Cash flows resulting from						
Operations	\$ 291,675	\$ 204,173	\$ 809,952	\$ 566,966	\$ (92,288)	\$ (64,602)
Investing	(238,331)	(166,832)	(523,749)	(366,624)	(354,916)	(248,441)
Financing	-	-	-	-	-	-
	\$ 53,344	\$ 37,341	\$ 286,203	\$ 200,342	\$ (447,204)	\$ (313,043)

The cash requirements of the Joint Venture are met through cash calls as required from the College and CPBC. Excess cash is distributed to the College and CPBC as cash flow permits.

Because each investor's proportionate share of space occupied in the building is not consistent with their proportionate interest in the Joint Venture, the difference between the College's share of occupied space and interest in the Joint Venture is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

10. IMPACT OF COVID-19

The outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in economic effects on global markets due to the ongoing disruption in supply chains, and measures being introduced at various level of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing). The duration and impact of the COVID-19 outbreak is unknown at this time.

The College has adapted its operations to mitigate the financial impact of COVID-19; however, the impact of the pandemic on future operations cannot be reliably estimated at this time.

11. CONTINGENCY

A notice of Civil claim against the College was filed in February 2022. The claim seeks a determination regarding whether the plaintiff has a beneficial interest in the property located at 1765 West 8 Avenue. At the current stage, the likelihood of any loss is not determinable.

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