



**COLLEGE OF DENTAL HYGIENISTS  
OF BRITISH COLUMBIA**

**Annual Report 2012/2013**

**March 1, 2012  
to  
February 28, 2013**

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# I. COLLEGE ORGANIZATIONAL STRUCTURE

## STRUCTURE OF THE COLLEGE OF DENTAL HYGIENISTS

### BOARD

Comprised of six elected registrants and three public representatives appointed by the Minister.

<b>Registration Committee</b>	<b>Inquiry Committee</b>	<b>Discipline Committee</b>	<b>Quality Assurance Committee</b>	<b>Special Committees</b>
Responsible for all aspects of registration, including examinations.	Investigates complaints.  May:  Dismiss the matter;  Recommend mediation;  Request the registrant to agree not to repeat the conduct, accept a reprimand, take educational upgrading or do other remedial activities; or  Refer the matter for hearing by the Discipline Committee.	Conducts hearings into matters referred by Inquiry Committee.	Responsible for continuing competence, practice standards, code of ethics and other quality assurance issues.	May be appointed by the Board as necessary for special projects or ongoing activities.

## **II. STRATEGIC PRIORITIES 2012/2013**

**The Mission of the College of Dental Hygienists of British Columbia is to protect the public by developing, advocating and regulating safe and ethical dental hygiene practice in British Columbia.**

**For the 2012/2013 year the Board confirmed the following:**

- 1. Ensure the practice of competent, safe and ethical dental hygiene care in this province.**
- 2. Facilitate public access to oral health care, within the bounds of the College mandate.**
- 3. Improve awareness of the College mandate among the public, registrants and all stakeholders.**
- 4. Ensure the actions of the College and its Board maintain the trust and confidence of the public.**
- 5. Maintain and enhance positive working relationships with all stakeholders.**
- 6. Be a leader on national dental hygiene regulatory issues.**

### III. COLLEGE ANNUAL REPORT

**Annual Report**  
**March 1, 2012 to February 28, 2013**

		Current Year	Prior Year	% Change
	<b>Number of registrants by category as at February 28, 2013</b>			
<b>1</b>	a) Full	3,013	3,024	(.03)
	b) Full (365 Day Rule Exempt)	102	76	34
	c) Conditional	59	105	(44)
	d) Non-practicing	295	234	26
<b>2</b>	<b>Non-renewed registrants as at February 28, 2013</b>	192	351	(45)
	<b>Number of applications for registration (by category):</b>			
<b>3</b>	a) from within British Columbia	139	195	(29)
	b) from other provinces or territories	74	71	4
	c) from outside Canada	1	0	100
	<b>Number of registrations refused (by category):</b>			
<b>4</b>	a) Full	0	0	0
	b) Full (365 Day Rule Exempt) [formerly Residential Care]	0	0	0
	c) Conditional	0	1	(100)
	d) Non-practicing	0	0	0
	<b>Number of registrations renewed at February 29, 2012 – for year beginning March 1, 2012 (by category):</b>			
<b>5</b>	a) Full	2,680	2,863	(6)
	c) Full (Residential Care)	68	66	3
	b) Conditional	85	156	(46)
	d) Non-practicing	242	216	12
	<b>Number of appeals on registration matters (<i>Health Professions Act</i> s.20(4.1):</b>			
<b>6</b>	a) allowed	0	0	0
	b) dismissed	0	0	0
	c) pending	0	0	0
	<b>Number of complaints received with respect to:</b>			
<b>7</b>	a) sexual misconduct	0	0	0
	b) refusing access to patient records	0	0	0
	c) incompetence/negligence/sub standard practice	4	1	300
	d) unprofessional or unethical conduct	2	1	100
	e) impairment or mental disturbance	0	0	0
	f) violation of regulation	0	0	0
	g) own motion	1	10	(9)
	h) violation of scope of practice	0	2	(200)
	<b>Disposition of complaints:</b>			
<b>8</b>	a) informal resolution (Act, s.36 consent)	6	8	(25)
	b) investigation continuing	5	5	0
	c) dismissed (no action taken)	1	3	200
	d) other (including withdrawn or no jurisdiction)	0	0	0
	e) citation issued	0	0	0

		<b>Current Year</b>	<b>Prior Year</b>	<b>% Change</b>
<b>9</b>	<b>Number of disciplinary hearings held:</b>	0	0	0
<b>10</b>	<b>Disposition of disciplinary hearings held:</b>			
	a) dismissal of matter	0	0	0
	b) reprimand	0	0	0
	c) imposition of limits or conditions on practice	0	0	0
	d) suspension	0	0	0
	e) cancellation of registration	0	0	0
	f) assess costs of hearing	0	0	0
	g) fine	0	0	0
<b>11</b>	<b>Number of appeals on disciplinary matters:</b>			
	a) allowed	0	0	0
	b) dismissed	0	0	0
	c) pending	0	0	0
<b>12</b>	<b>Number of inspections undertaken:</b>	0	0	0
<b>13</b>	<b>Number of information requests received pursuant to Freedom of Information and Protection of Privacy Act:</b>	0	0	0

## IV. COMMITTEE REPORTS

In the following pages you will find Committee reports for the year from March 1, 2012, to February 28, 2013.

### REGISTRATION COMMITTEE REPORT

#### Mandate

- The Registration Committee is responsible for granting registration as a member of the College of Dental Hygienists of British Columbia. The Committee must grant registration to every person who, in accordance with the provisions in the bylaws, applies for registration, satisfies the Committee that he or she is qualified to be a registrant, and pays the required fees.
- A person whose application for registration is refused by the Committee may appeal the refusal to the Health Professions Review Board.

#### Membership

In accordance with section 14 of the bylaws, the Registration Committee consists of at least six members and must include at least one-third public representatives (one of whom is an appointed Board member), one elected Board member and three registrants.

The appointments shall be for a term not exceeding two years, with a maximum of three consecutive terms, except that a public representative may be appointed for more than three consecutive terms.

#### 2012/2013 Membership

Denise Beerwald, elected Board member  
Caroline Jiang, registrant  
Stephanie Kelly, registrant  
Kim Logan, appointed Board member  
Tara McCall, registrant  
Myrna Park, public representative

#### Term of Appointment

March 2011 – February 2013  
March 2012 – February 2014  
March 2012 – February 2014  
March 2010 – February 2014  
March 2012 – February 2014  
March 2012 – February 2014

#### Meetings

The Committee meets in person or by teleconference at least two weeks before each Board meeting. Mail Ballots are conducted as necessary.

#### 2012/2013 Meeting Schedule

March 20, 2012	Teleconference
May 11, 2012	In person
June 26, 2012	Teleconference
September 21, 2012	In person
February 1, 2013	In person

## **Major Initiatives**

- Reviewed and approved revisions to registration application forms for the 2012/2013 renewal period.
- Approved Committee policies; approved revised policies
- Reviewed Local Anesthesia courses, related requirements and program equivalents.
- Reviewed dates for the CDHBC clinical examination for the 2012/2013 period.
- Reviewed DECOD equivalency for 365-exemption registration category.
- Appointed members of Registration Committee to conduct hearing in Vancouver June 14, 2012 to approve/deny registration application.
- Recommended to the Board a bylaw amendment that would provide delegated authority to Registrar to approve/deny applications for reinstatement under section 48 of CDHBC bylaws.
- Recommended bylaw amendments to the Board related to the inclusion of the jurisprudence module for the purposes of initial registration.
- Appointed LA course Assessor and CDHBC clinical examiners.
- Review and approved 365 day rule exempt application forms and substantial equivalencies project.
- Reviewed and Approved definition of clinical dental hygiene practice.

## **Ongoing Initiatives**

The Committee continues to review the National Clinical Examination Project. The Committee also continues the work of establishing alternative pathways to satisfy the educational requirement for the 365 day exempt category of registration. This includes the development of the Prior Learning Assessment Recognition (PLAR) process in partnership with Thompson Rivers University as well as the establishment of a rubric to assess the acceptability of other educational courses and/or modules for the purposes of 365-exempt registration.

Respectfully submitted,

Tara McCall, Chair 2012-2013



## QUALITY ASSURANCE COMMITTEE REPORT

### Mandate

- Establish, monitor and enforce standards of practice to enhance the quality of practice and reduce incompetent, impaired or unethical practice among registrants.
- Establish standards of academic or technical achievement, and liaise with all associated accreditation councils.
- Establish and maintain a continuing competency program and a quality assurance program to promote high practice standards among registrants.
- Establish a client relations program to seek to prevent professional misconduct of a sexual nature. This includes establishing educational requirements and guidelines for registrants with respect to their relations with clients.
- Establish and monitor standards of professional ethics among registrants.

### Membership

In accordance with section 17 of the bylaws, the Quality Assurance Committee consists of at least six members and must include at least one-third public representatives, one of whom is an appointed Board member, one elected Board member and three registrants.

The appointments shall be for a term not exceeding two years, with a maximum of three consecutive terms, except that a public representative may be appointed for more than three consecutive terms.

#### 2012/2013 Membership

Carrie De Palma, elected Board member  
David Kennedy, public representative  
Jennifer Melville, registrant  
Paul W. Smith, appointed Board member  
Monica Soth, registrant  
Nikki Stokes, registrant

#### Appointed

March 2010 - October 2012  
March 2012 – February 2014  
March 2007 - February 2013  
March 2009 – February 2013  
March 2009 – February 2013  
March 2011 – February 2013

### Meetings

Three in-person meetings are held per year, approximately one month before Board meetings, and teleconferences when necessary.

### **Meeting Schedule 2012/2013**

March 22, 2012	Teleconference
May 17, 2012	In person
July 16, 2012	Teleconference
October 14–15, 2012	In person
February 18, 2013	In Person

### **Major Ongoing Activities**

- Overseeing first cohort of Quality Assurance Program.
- Implementing Quality Assurance Program assessment process.
- Implementing and overseeing Quality Assurance Program Continuing Competency framework and program, including the guided learning plan and self-directed learning plan.
- Reviewing updates on the Quality Assurance Program project plan.
- Reviewing and approving Continuing Competency credit requests.
- Selecting Student Award recipients.
- Recommending Chair and Vice-Chair to the Board for appointment.

### **Major Initiatives**

- Selected contractor to develop the Quality Assurance Program Assessor Process
- Approved Quality Assurance Program Assessor Process framework
- Developed and approved a Quality Assurance Program Assessment Tool second attempt (rewrite) policy
- Developed criteria and selected Quality Assurance Program Assessors
- Recommended to the Board, bylaw amendments related to the Quality Assurance Program
- Developed and approved the Jurisprudence Education Module for the purposes of the QAP
- Developed revised Continuing Competency Principles
- Developed an expanded Continuing Competency framework for the Quality Assurance Program
- Reviewed and provided further feedback on the revised Infection Prevention and Control Guidelines document

Respectfully submitted,

Nikki Stokes, Chair 2013-2014

## INQUIRY COMMITTEE REPORT

### Mandate

The Inquiry Committee:

- **Must investigate matters raised in complaints against registrants.**
- **May also investigate a registrant on its own motion (i.e. without a complaint) with regard to:**
  - **contravention of or failure to comply with the *Health Professions Act*, the *Dental Hygienists Regulation* or the College bylaws;**
  - **a conviction for an indictable offence;**
  - **a failure to comply with a standard, limit or condition imposed under the *Act*;**
  - **professional misconduct or unprofessional conduct;**
  - **competence to practice dental hygiene;**
  - **a physical or mental ailment, an emotional disturbance or an addiction to alcohol or drugs which impairs the ability to practice.**
- **After investigating, the Committee may:**
  - **take no further action;**
  - **take any action it considers appropriate to resolve the matter between complainant and registrant;**
  - **request the registrant to undertake not to repeat the misconduct;**
  - **request the registrant to take educational courses;**
  - **request the registrant to consent to a reprimand;**
  - **request the registrant to do or consent to any other action specified by the Committee; or**
  - **direct the Registrar to issue a citation for a disciplinary hearing.**
- **In cases where the Committee disposes of a matter under section 32(5) or 33(6) (a) or (b) of the *Act*, the Committee must deliver to the complainant, if any, a written summary of the disposition advising the complainant of the right to apply for a review by the Health Professions Review Board.**
- **The Committee may limit or place conditions on practice or suspend a registrant's registration if it considers that action necessary to protect the public during an investigation or pending a hearing of the Discipline Committee. If it does this, the Committee must notify the complainant and the registrant of the reasons and advise the registrant of the registrant's right to appeal the order to the Supreme Court. If the Committee determines that these actions are no longer necessary to protect the public, it must cancel them and notify the registrant.**

## Membership

In accordance with section 15 of the bylaws, the Inquiry Committee consists of at least six members and must include at least one-third public representatives, one elected Board member and three registrants. The appointments shall be for a term not exceeding two years, with a maximum of three consecutive terms, except that a public representative may be appointed for more than three consecutive terms.

### 2012/2013 Membership

Julie Akeroyd, public representative  
Marilynne Fine, elected Board member  
Lim Law, registrant  
Ruth Lunn, registrant  
Tara McPhail, appointed Board member  
Shelly Sorensen, registrant

### Appointed

March 2012 – February 2014  
March 2012 – February 2014  
April 2010 – February 2014  
March 2012 – February 2014  
March 2009 – February 2014  
March 2011 – February 2013

## Meetings

The Committee meets as required, with at least one meeting held in person annually.

### 2012/2013 Meeting Schedule

March 5, 2012	Teleconference	September 10, 2012	Teleconference
April 2, 2012	Teleconference	October 1, 2012	Teleconference
May 9, 2012	Teleconference	November 5, 2012	Teleconference
June 11, 2012	In person	December 3, 2012	Teleconference
July 9, 2012	Teleconference	January 7, 2013	Teleconference
August 13, 2012	Teleconference	February 4, 2013	Teleconference

## Major Ongoing Activities

During the fiscal year ending February 28, 2013, seven written complaints were received, one of which the Committee investigated on its own motion; one of the complaints named five registrants. Seven complaints were resolved by February 28, 2013; five of which were initiated in the previous fiscal year. As at February 28, 2013 investigation of two complaints was ongoing.

## Major Initiatives

The committee's major initiative is to thoroughly investigate inquiry cases in a timely manner.

Respectfully submitted,

Marilynne Fine, Chair 2012-2014

## **DISCIPLINE COMMITTEE REPORT**

### **Mandate**

The Committee's mandate is to conduct disciplinary hearings under authority of the *Health Professions Act*.

### **Membership**

In accordance with section 16 of the bylaws, the Discipline Committee is established consisting of at least six persons and must include one-third public representatives (one of whom is an appointed Board member), one elected Board member and three registrants.

The appointments shall be for a term not exceeding two years, with a maximum of three consecutive terms, except that a public representative may be appointed for more than three consecutive terms.

#### **2012/2013 Membership**

Christine Chore, registrant  
Sandra Ellis, elected Board member  
Debra Johnstone, registrant  
Denise Laronde, registrant  
Cameron St. John (Chair), public representative

#### **Appointed**

March 2012 – February 2014  
June 2008 – February 2014  
March 2007 – February 2013  
March 2012 – February 2014  
June 2004 – February 2014


### **Meetings**

No disciplinary hearings were held during 2012/2013.

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## V. AUDITED FINANCIAL STATEMENTS

Each year the College is audited by a third-party accounting firm. The auditor reviews the College's financial transactions, including invoices, cheques, statements of account, and fiscal management policies. The firm of *Lee and Sharpe Chartered Accountants* has reviewed the College's 2012/2013 fiscal year. Audited financial statements provided by *Lee and Sharpe Chartered Accountants* are inserted following this page.



COLLEGE OF DENTAL HYGIENISTS OF B.C.  
FINANCIAL STATEMENTS  
FEBRUARY 28, 2013

**LEE and SHARPE\***  
CHARTERED ACCOUNTANTS  
INDEPENDENT AUDITORS' REPORT

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

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, 2013, February 29, 2012 and March 1, 2011 and the statement of operations, changes in net assets, and cash flows for the years ended February 28, 2013 and February 29, 2012 and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Dental Hygienists of B.C. as at February 28, 2013, 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.

Victoria, B.C.  
May 31, 2013

*Lee and Sharpe*  
Chartered Accountants

\* A Partnership of Incorporated Professionals

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COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF OPERATIONS

YEAR ENDED FEBRUARY 28, 2013

	2013	2012
<b>RECEIPTS</b>		
Annual registration fees	\$ 1,504,216	\$ 1,441,412
Initial registration fees	125,445	139,055
Interest income	38,556	26,617
Application fees	13,560	15,475
Late payment fees and other	9,338	14,240
Examination fees	<u>2,650</u>	<u>15,900</u>
	<u>1,693,765</u>	<u>1,652,699</u>
<b>EXPENSES</b>		
Wages and benefits	790,529	673,166
Professional services	225,407	128,530
Per diems and travel	197,114	146,962
Building occupancy	82,201	80,742
College communications	72,936	38,929
Office and sundry	58,675	34,038
Awards and contributions	45,221	45,317
Credit card charges	37,044	44,524
Handbook revisions and distribution	35,591	3,924
Document distribution	24,714	26,947
Training	13,619	3,058
Equipment lease	12,301	1,064
Exam expenses	8,382	20,017
Materials and supplies	7,829	12,204
Amortization	<u>32,330</u>	<u>34,447</u>
	<u>1,643,893</u>	<u>1,293,869</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<u>\$ 49,872</u>	<u>\$ 358,830</u>

(See accompanying notes)  
Audited

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF FINANCIAL POSITION

FEBRUARY 28, 2013

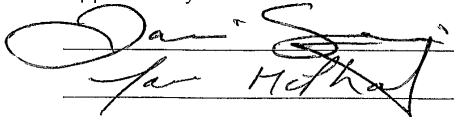
ASSETS

	2013	2012	March 1, 2011
Current			
Cash	\$ 308,387	\$ 506,324	\$ 908,239
Short-term investments	1,292,752	905,085	443,097
Accounts receivable	7,137	15,578	12,721
Prepaid expenses	<u>17,063</u>	<u>17,484</u>	<u>12,076</u>
	1,625,339	1,444,471	1,376,133
Long-term			
Internally restricted assets (Note 5)	2,506,499	2,460,339	2,076,305
Capital assets (Note 6)	<u>104,962</u>	<u>101,250</u>	<u>126,454</u>
	<u>\$ 4,236,800</u>	<u>\$ 4,006,060</u>	<u>\$ 3,578,892</u>

LIABILITIES AND NET ASSETS

Current			
Accounts payable and accrued liabilities	\$ 159,324	\$ 127,630	\$ 77,163
Deferred revenue (Note 7)	<u>1,466,015</u>	<u>1,316,841</u>	<u>1,298,970</u>
	<u>1,625,339</u>	<u>1,444,471</u>	<u>1,376,133</u>
Net assets			
Invested in capital assets	104,962	101,250	126,454
Internally restricted net assets	<u>2,506,499</u>	<u>2,460,339</u>	<u>2,076,305</u>
	<u>2,611,461</u>	<u>2,561,589</u>	<u>2,202,759</u>
	<u>\$ 4,236,800</u>	<u>\$ 4,006,060</u>	<u>\$ 3,578,892</u>

Approved by the Board



(See accompanying notes)  
Audited

COLLEGE OF DENTAL HYGIENISTS OF B.C.  
 STATEMENT OF CHANGES IN NET ASSETS  
 FEBRUARY 28, 2013

Net Assets	Invested in Capital Assets	Reserve Fund (Note 5)	Capital Reserve Fund (Note 5)	2013	2012
Balance, beginning of year	\$ 101,250	\$ 1,863,244	\$ 597,095	\$ 2,561,589	\$ 2,202,759
Excess (deficiency) of receipts over disbursements	(32,330)	82,202	-	49,872	358,830
Purchase of capital assets	<u>36,042</u>	<u>(36,042)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 104,962</u>	<u>\$ 1,909,404</u>	<u>\$ 597,095</u>	<u>\$ 2,611,461</u>	<u>\$ 2,561,589</u>

(See accompanying notes)  
Audited

COLLEGE OF DENTAL HYGIENISTS OF B.C.

STATEMENT OF CASH FLOWS

YEAR ENDED FEBRUARY 28, 2013

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of receipts over disbursements	\$ 49,872	\$ 358,830
Item not involving cash		
Amortization	<u>32,330</u>	<u>34,447</u>
	82,202	393,277
Cash provided by (used for) non-cash working capital items		
Accounts receivable	8,441	(2,857)
Prepaid expenses	421	(5,408)
Accounts payable and accrued liabilities	31,694	50,467
Deferred revenue	<u>149,174</u>	<u>17,871</u>
	<u>271,932</u>	<u>453,350</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in internally restricted assets	(46,160)	(384,034)
Purchase of capital assets	<u>(36,042)</u>	<u>(9,243)</u>
	<u>(82,202)</u>	<u>(393,277)</u>
INCREASE DURING THE YEAR	189,730	60,073
CASH RESOURCES, beginning of year	<u>1,411,409</u>	<u>1,351,336</u>
CASH RESOURCES, end of year	<u>\$ 1,601,139</u>	<u>\$ 1,411,409</u>
CASH RESOURCES REPRESENTED BY		
Cash	\$ 308,387	\$ 506,324
Short-term investments	<u>1,292,752</u>	<u>905,085</u>
	<u>\$ 1,601,139</u>	<u>\$ 1,411,409</u>

(See accompanying notes)  
Audited

**COLLEGE OF DENTAL HYGIENISTS OF B.C.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FEBRUARY 28, 2013**

Note 1 - Authority and Purpose

The College of Dental Hygienists of British Columbia 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

Change in the Basis of Accounting

These financial statements were prepared in accordance with Part III of the CICA Handbook – Accounting (“Part III”). The College’s first reporting period using Part III is for the year ended February 28, 2013. As a result, the date of transition to Part III is March 1, 2011. The College presented financial statements under its previous Canadian generally accepted accounting principles (“CGAAP”) annually to February 28th of each fiscal year up to, and including, February 29, 2012.

As these financial statements are the first financial statements for which the College has applied Part III, the financial statements have been prepared in accordance with the provisions set out in Section 1501 of Part III, First-time Adoption by Not-for-Profit Organizations.

The College is required to apply Part III effective for periods ending on February 28, 2013 in:

- a) preparing and presenting its opening statement of financial position at March 1, 2011; and
- b) preparing and presenting its statement of financial position for February 28, 2013 (including comparative amounts for 2012), statement of operations and changes in fund balances and statement of cash flows for the year ended February 28, 2013 (including comparative amounts for 2012) and disclosures (including comparative information for 2012).

Section 1501 provides organizations with certain exemptions to the principle that an organization’s opening statement of financial position shall comply with Part III. The College has not elected to use any of these exceptions upon adoption of Part III.

Audited

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2013

Note 2 - Accounting Policies (continued)

(a) Revenue Recognition

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

(b) Short-term investments and Internally Restricted Assets

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

(c) Capital Assets and Amortization

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

Computer hardware	30%	declining balance basis
Furniture and equipment	20%	declining balance basis
Database	20%	declining balance basis
Leasehold improvements	20%	over the term of the lease
Computer software	100%	declining balance basis

(d) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

Audited

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2013

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.

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.

Audited

COLLEGE OF DENTAL HYGIENISTS OF B.C.

NOTES TO THE FINANCIAL STATEMENTS

FEBRUARY 28, 2013

Note 5 - Internally Restricted Assets

The Board has restricted certain funds as outlined below. All funds are held in cash and money market funds and all disbursements are subject to Board approval.

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.

Capital Reserve Fund - To fund costs of future capital projects.

Note 6 - Capital Assets

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>	
			<b>2013</b>	<b>2012</b>
Computer hardware	\$ 111,306	\$ 69,695	\$ 41,611	\$ 17,402
Furniture and equipment	123,145	91,975	31,170	38,962
Database	124,854	98,947	25,907	37,009
Leasehold improvements	32,081	26,516	5,565	6,956
Computer software	8,046	7,337	709	921
	<u>\$ 399,432</u>	<u>\$ 294,470</u>	<u>\$ 104,962</u>	<u>\$ 101,250</u>

Note 7 - Deferred Revenue

Deferred revenue consists of fees from members received during the year in respect of periods after the 2013 fiscal year end.

Note 8 - Commitment

The College leases its premises under an agreement with a five-year term that ends in December of 2013. Monthly rent of \$10,678 is adjusted annually to reflect changes in actual operating costs.

A portion of the space is sublet to the College of Occupational Therapists for gross rent of \$3,689 per month.

Audited



**VI. 2011/2012 ANNUAL GENERAL MEETING  
JUNE 7, 2012, PARKSVILLE, BRITISH COLUMBIA**

**MINUTES**

**In Attendance**

**Board members:** Denise Beerwald; Carrie De Palma; Sandra Ellis; Marilynne Fine (Chair); Tara McPhail; Tamera Servizi (Vice-chair); Paul W. Smith; Dianne Stojak.

**Regrets:** Kim Logan

**Staff:** Heather Biggar; Jennifer Lawrence; Arlene Salter.

**Registrants:** See Silent Roll Call.

**I. Call to Order**

The meeting was called to order by Paul W. Smith, Board member, at 7:00 p.m., June 7, 2012, at the Tigh-Na-Mara Convention Centre, Parksville, British Columbia. Those present were thanked for attending the Annual General Meeting of the College of Dental Hygienists of British Columbia.

**II. Adoption of the Agenda**

A motion to adopt the agenda was moved, seconded and carried.

**III. Silent Roll Call**

Attendees were asked to ensure they signed the attendance sheet.

**IV. Introduction of Board and Guests**

Members of the Board and staff were introduced.

**V. Adoption of the Minutes of June 18, 2011**

Attendees were directed to the Minutes of the 2011/2012 Annual General Meeting included in the 2011/2012 Annual Report. Minutes of the 2010/2011 Annual General Meeting were adopted by consensus.

**VI. Remarks of the Chair of the Board**

Marilynne Fine, Chair, addressed those in attendance and spoke on behalf of the Board. Ms. Fine thanked registrants for attending and highlighted the College's recent and upcoming projects, including the Quality Assurance Program; she informed attendees that a video of the Registrar's presentation which included the Quality Assurance Program, recorded during the Pacific Dental Conference, could be viewed on the College's website.

## **VII. Reports of Committees**

### **a) Registration Committee**

On behalf of the Committee Chair, Board member Denise Beerwald provided a verbal report, discussing the work undertaken by the Committee during the 2011/2012 fiscal year, and reiterating information included in the Annual Report.

### **b) Quality Assurance Committee**

On behalf of the Committee Chair, Board member Carrie De Palma informed attendees of work undertaken by the Committee during the 2011/2012 fiscal year. She reiterated information included in the Annual Report.

### **c) Inquiry Committee**

On behalf of the Committee Chair, Board member Tara McPhail discussed the work of the Committee during the 2011/2012 fiscal year including the regular meetings and the procedures for managing complaints.

### **d) Discipline Committee**

Meeting attendees were informed that there had not been any discipline hearings during the 2011/2012 fiscal year and therefore, the Committee has nothing to report.

A motion to adopt the Committee reports was moved, seconded and carried.

## **VIII. New Business**

### **a) Audited Financial Statements for 2011/2012**

Jennifer Lawrence, Registrar, was introduced to meeting attendees. She referred registrants to the independent auditors' report and directed attendees to the 2011/2012 Audited Financial Statements included in the Annual Report, and guided them through the statements and answered registrants' questions.

A resolution to adopt the 2011/2012 audited financial statements was moved, seconded and carried.

### **b) Presentation: The Darlene Thomas Award for Vision and Leadership in Dental Hygiene**

Marilynne Fine, Chair, presented the *2011 Darlene Thomas Award for Vision and Leadership in Dental Hygiene* to recipient, Dianne Gallagher, who graciously accepted the award and spoke inspirationally to attendees regarding the dental hygiene profession.



**IX. Announcements**

Attendees were asked if there were any announcements; hearing none, the speaker moved to the next agenda item.

**X. Adjournment**

Attendees were reminded that following adjournment of the meeting, the Acting Registrar would conduct a Current Issues Session.

At 8:00 p.m. a motion to adjourn the 2011/2012 Annual General Meeting was moved, seconded and carried.

**Annual General Meeting  
June 7, 2012**

**Silent Roll Call**

**Registrants**

Anderson, June  
Beerwald, Denise  
Biggar, Heather  
Breckenridge, Mary Ellen  
Calis, Georgia  
Chisholm, Rebecca  
Cormack, Deanna  
Crocker, Stephanie  
Davies, Linda  
De Palma, Carrie  
Dubé, Jessica  
Dure, Christine  
Elhorn, Leah  
Ellis, Sandra  
Fine, Marilynne  
Gallagher, Dianne  
Geraghty, Jacqueline  
Gifford, Lisa  
Halls, Jennifer  
Hart-Delaney, Lee  
Hilton, Lucia  
Hollenberg, Andrew

Johnstone, Debra  
Knoll, Tricia  
Maan, Harvinder  
Mohr, Jillian  
O'Reily, Janice  
Odgers, Sandra  
Plain, Lorna  
Rigaux, Glenda  
Rutherford, Karin  
Saunderson, Sherry  
Shea, Kelly  
Sherwood, Natalie  
Soth, Monica  
Stojak, Dianne  
Stolar, Heather  
Tindall, Marjolaine  
Vallee, Anita  
Walters, Christie  
Wiebe, Joanne  
Worrall, Jordan  
Wylie, Laura

**Public Appointed Board Members**

McPhail, Tara  
Paul W. Smith

**Guest**

Ciceri, Peter

**Staff**

Lawrence, Jennifer  
Salter, Arlene



**THE COLLEGE OF DENTAL HYGIENISTS OF BRITISH COLUMBIA**

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