



COLLEGE OF ALBERTA  
**DENTURISTS**

**2016**

**Annual  
Report**

### **Mission Statement**

***Through leadership, innovation and inter-professional relationships, the College of Alberta Denturists discharges its duties ethically, respectfully and with full accountability and transparency.***

### **Vision Statement**

***The College of Alberta Denturists ensures that the public receives ethical, professional and safe denturist services, through leadership, innovation and inter-professional relationships.***

# College Directory

## Contact Information

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Website: [www.collegeofabdenturists.ca](http://www.collegeofabdenturists.ca)

Council, College Employees and Officers (as at December 31, 2016)

**Council**            Rodney Laliberte, DD - President  
                          Rae-Lynne Robichaud, DD - Vice-President  
                          David Bennett, DD  
                          Megan Skarsen, DD  
                          Michael Weiss, DD  
                          Kevin Peddie - Public Member  
                          Aaron Zelmer - Public Member

**Registrar**            Carol Stewart

**Complaints Director**    Carol Humphries

**Hearings Director**     Lorrie Rees, B.Ed

**Legal Counsel**         Blair Maxston, LLP

**Auditor**                Gallo and Associates

**Admin Assistant**       Karen Irwin

**Executive Assistant:**    Melissa Linn

# College Committees 2016

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## Audit Committee

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David Bennett, DD  
Megan Skarsen, DD

## Examination Committee

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Michael Weiss, B.Sc., DD, - Chair  
Kevin Cho, DD  
Chris Duncan, DD  
Tony Ivcevic, DD  
Dan Mihajlov, DD  
Darren Strach, DD  
Erin Makysmetz, DD

## Fee Guide Development and Negotiations Committee

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Michael Hansen, DD – Chair  
Joanna Cho, DD  
Steven Sailer, DD

## Registration Committee

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Katherine Holyk, DD – Chair  
Darron Ward, B.Sc., DD  
Sharma Jatinder, DD

## Standards Committee

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Walter Assmus, DD, F.C.A.D. – Chair  
Jayesh Bharadia, B.Sc., DD  
Janet Paradis, DD  
Karen Smith, DD

## History

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The denturist profession is a young profession, with the first legislation in 1961 in Alberta. We were pleased to have celebrated the 50<sup>th</sup> Anniversary of the profession in 2011.

The denturist profession in Canada has approximately 2,000 licensed denturists. In Alberta at the end of 2013, we had 287 Regulated Members on the register; we have the third largest number of denturists, with Quebec having the largest and Ontario being second.

The College of Alberta Denturists is the Regulatory Body for the Profession of Denturists in Alberta pursuant to the Alberta Health Professions Act and the Denturists Profession Regulation enacted thereunder. Schedule 8 of the Health Professions Act was proclaimed in force as was the Denturists Profession Regulation on September 01, 2002.

Prior to this proclamation, the profession in Alberta was governed under the Dental Mechanics Act and regulated by the Board of Examiners for Certified Dental Mechanics; this was administered by the Alberta Government.

Denturists are independent primary healthcare providers who provide dental prostheses for patients who are missing one or more of their natural teeth, as well as some other dental related services which are not restricted activities; such as sports mouth guards and tooth whitening procedures.

Most denturists provide their services from independent “denture clinics”; however, some provide services from dental offices, in health institutions, and private residences. In their practice, denturists do one or more of the following:

- Assess, diagnose and treat persons missing some or all their natural teeth;
- Design, construct, repair, alter and fit any complete or partial denture for restoring and maintaining function and appearance,
- Teach, manage and conduct research in the science, techniques and practice of denturism, and
- Provide restricted activities authorized in the regulation as follows:

### Restricted activities authorization

Regulated members may, in the practice of denturism and in accordance with the standards of practice, perform the following restricted activities:

- 1) prescribe or fit
  - (i) a removable partial or complete denture, or
  - (ii) a fixed or removable implant supported prosthesis that replaces 2 or more teeth;
- 2) perform an invasive procedure on body tissue below the mucous membrane or in or below the surface of teeth if the procedure does not alter natural dentition;
- 3) insert and remove instruments, devices and fingers into an artificial opening of the mouth;
- 4) reduce a dislocation of a temporomandibular joint for the purposes of reducing a subluxation of the temporomandibular joint;
- 5) order any form of ionizing radiation in medical radiography.

In some situations, denturists may work in conjunction with other healthcare practitioners such as general dentists, dental specialists, dental hygienists, dental assistants, dental technologists, physicians and surgeons, to provide comprehensive health services to their patients.

Denturists in Canada receive training at one of four institutions. In 2015, two of these institutions have programs that are accredited:

- **NAIT** – Edmonton, Alberta
- **George Brown College** – Toronto, Ontario

- The following is the unaccredited program of study:
- **Collège Édouard-Montpetit** – Longueuil, Quebec
- **CDI College** – BC

In Alberta, the NAIT denturist program is currently a three-year program of studies. Upon graduation, the graduates must then successfully challenge the College of Alberta Denturists regulatory examinations as part of the requirements for registration as a Regulated Member, and to subsequently be issued with a practice permit which allows them to practice independently. An individual who is in transition between graduation and his/her successful completion of the examinations must register as a “Provisional Regulated Member” and may provide denturist’s services if he/she is in a College-approved employment agreement with a supervising Regulated Member of the College.

In Alberta, denturists use the titles of “denturist”, “registered denturist”, and “denture specialist”. In Canada, the initials “DD” identify a Regulated Member, and some Regulated Members are also appointed as Fellows of the Canadian Academy of Denturism, identified by the initials “F.C.A.D.”.

By letter dated February 5, 2002, the Minister of Health granted approval pursuant to Section 27 of the Health Professions Act for the College to provide guidelines for professional fees in the form of a recommended fee schedule, and to negotiate professional fees on behalf of its Regulated Members via a committee made up of members elected by the general membership, functioning independently of the Council and reporting to Council only for purposes of providing information. Those activities are the responsibility of the Fee Guide Development & Negotiation Committee.

## Continuing Competence in the Profession

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A regulated member registered on the general register must complete 100 hours of continuing education, in accordance with the rules established by the Council under section 11, in each sequential 5-year period beginning on the January 1 following the year of the regulated member’s initial registration under the Dental Mechanics Regulation (AR 315/69) or under this Regulation.

To obtain continuing education credit hours, a regulated member registered on the general register may undertake one or more of the following continuing education activities if those activities contain scientific or clinical content related to the practice of denturism:

- (a) a program of full time study;
- (b) attendance at or participation in conventions or conferences;
- (c) self-study or distance education courses;
- (d) preparation of publications;
- (e) any other activities approved by the Council, Registrar or Registration Committee.

To obtain continuing education credit hours, a regulated member may undertake continuing education activities that promote the personal or non-clinical development of the regulated member to a maximum of 10 hours in the 5 years preceding the date of renewal of practice permit.

A regulated member must submit to the Registrar the hours of continuing education that the member has undertaken and specify the activities undertaken in accordance with the rules established under section 11.

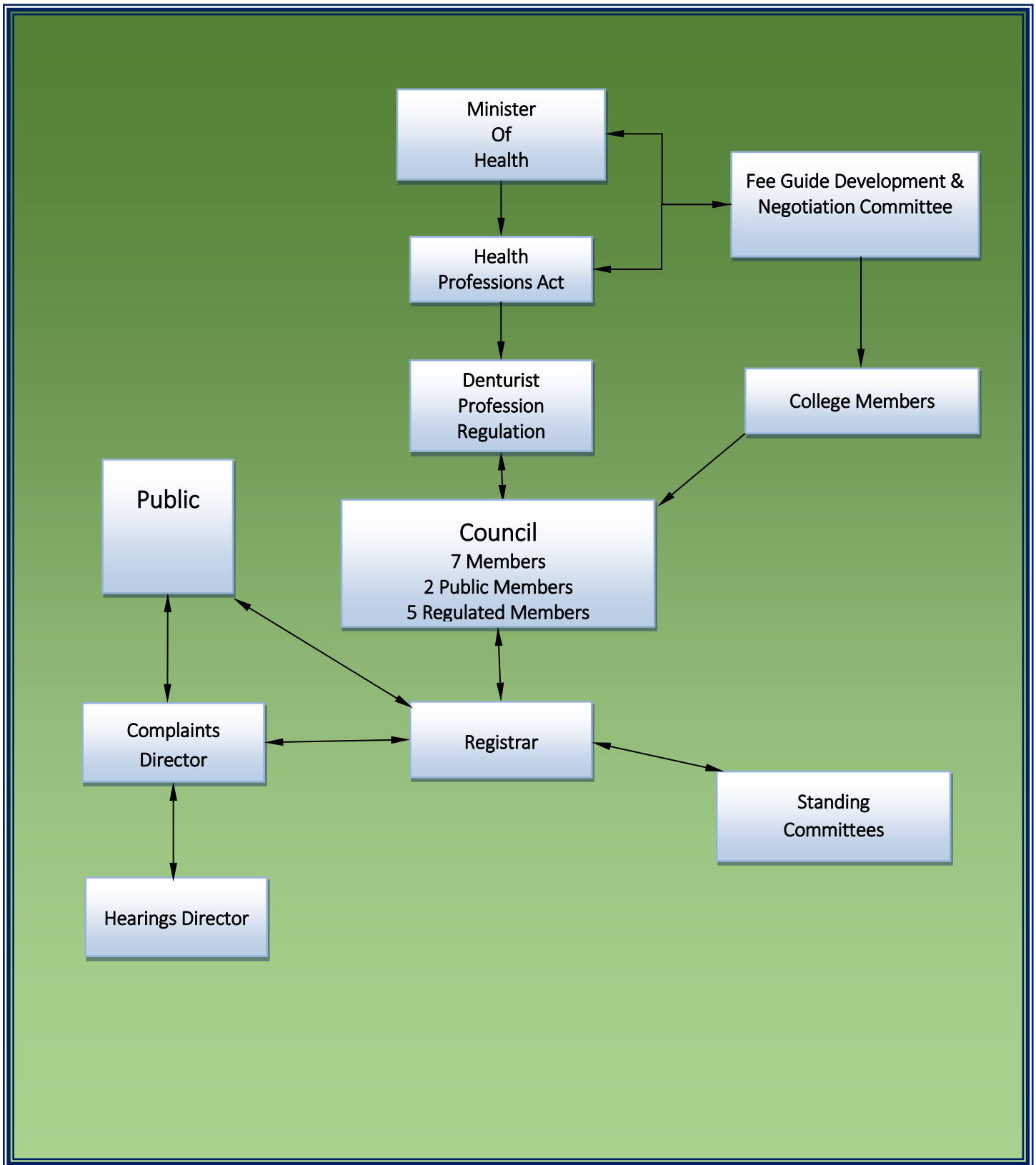
A one credit hour is given for every hour of participation in a continuing education activity unless otherwise specified in the rules established under section 11.

The College’s Registrar is responsible for monitoring a regulated member’s compliance with the requirements of continuing competence.

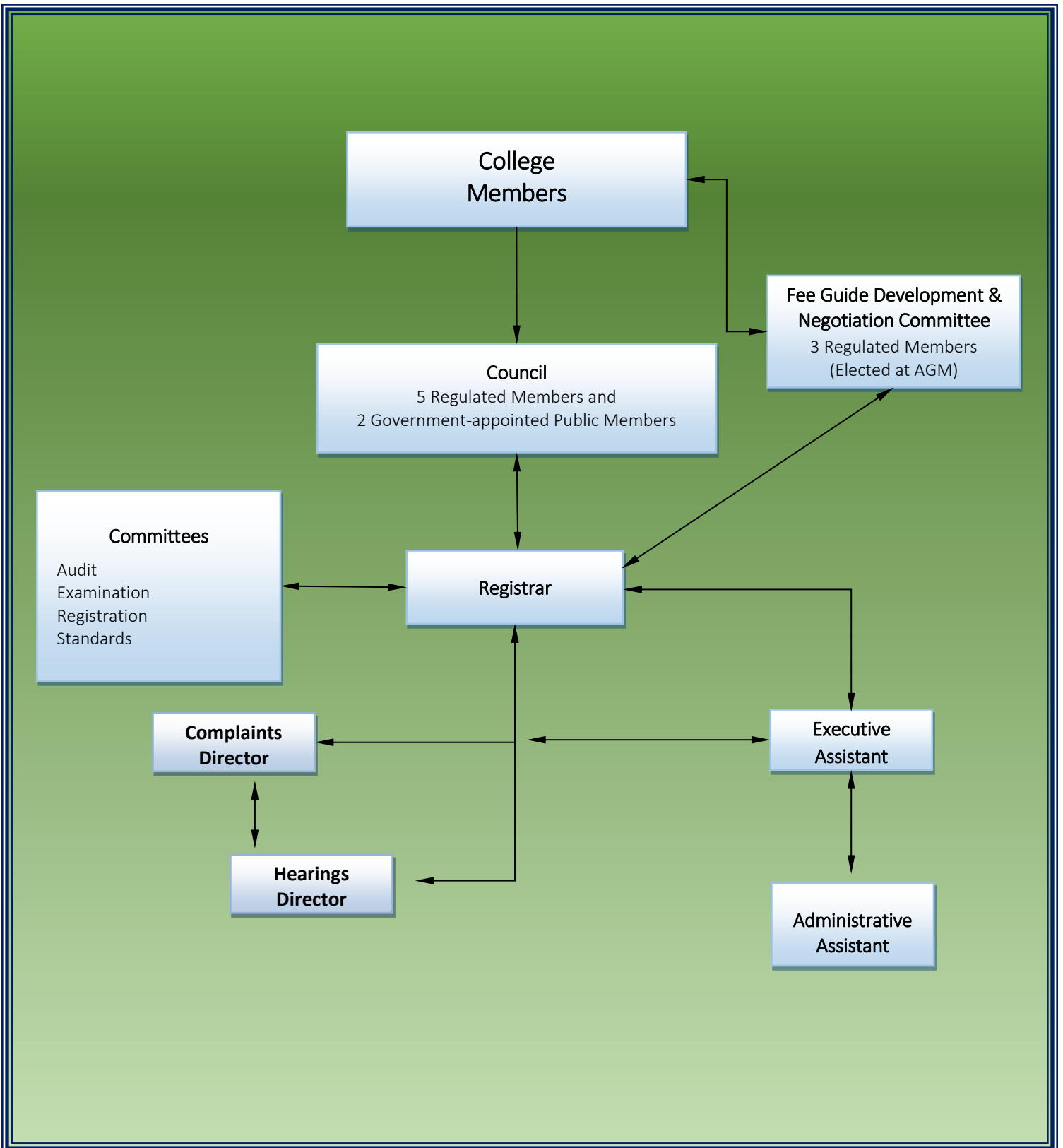
# College of Alberta Denturists Organizational Structure

The following flowcharts provide indication of the overall organizational structure of the College, as well as the internal organizational structure.

## EXTERNAL



INTERNAL





## President of Council

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On behalf of the Council of the College of Alberta Denturists, I am pleased to present the President's report for 2016. The Council for 2016-2017 is composed of two government-appointed Public Members: Kevin Peddie and Aaron Zelmer (both from Edmonton), and five Regulated Members including myself as President (St. Albert); Rae-Lynne Robichaud (Grande Prairie) - Vice President; Dave Bennett (Edmonton); Megan Skarsen (Airdrie) and Michael Weiss (Edmonton). Council members are elected at the College's Annual General Meeting held in the fall. In 2016, Council met in person several times, and additionally, has addressed items as needed, via email and teleconference.

This was an exceptional year, as we held the first Objective Structured Clinical Examinations (OSCE) which has been over a decade in the making. The College and Council was very aware of the need to ensure that the licensing exam was standardize and defensible in its application. With the hard work of our Exam Committee, and the hiring of an exam consultant, Martek Inc. plus the University of Alberta's Health Sciences Education and Research Commons (HSERC) Staff and Centre it was a very successful undertaking.

Council also directed the Registrar to review the many processes and procedures in place for the operations of the College with the goal of streamlining and reducing of costs. Lorrie Rees, the longtime office manager went for semi-retirement, holding the Hearings Director's position but stopping her full-time work as of April 29, 2016. We then chose to hire an external bookkeeping agency for the overall bookkeeping, while the Executive Assistant took over the responsibilities of the account receivables and payables. We continue to be pleased with the savings and proficiencies that are being put in place.

Rodney Laliberte, DD  
Council President

## Public Members of Council

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2017 sees the end of the second three-year term for each of the public members of the College of Alberta Denturists. Aaron Zelmer was appointed in November 2010 and served until his appointment as the public member of another health council in February 2017. Kevin Peddie was appointed in February 2011 and will continue with his second term until the appointment of new public members, which is anticipated to be in the fall of 2017. This is a collaborative report submitted on behalf of both public members.

This past year has seen several significant developments. The College office has moved from the downtown core to a convenient location on 124 Street. The Registrar, Carol Stewart, has reached a comfort level with her position and continues to demonstrate a high level of professional management in her role as Registrar. In the last year, the Complaints Director's contract was not renewed, leading to the appointment of a new Complaints Director.

The ongoing relationship between the College and the Denturists Association of Alberta continues to grow and to improve, resulting in a recent joint meeting to address common goals. As well, the DAA is now also hosting and running the annual convention independently of the College.

Matters of fiscal responsibility are a constant topic of discussion for the council. There have been recent significant steps in the reduction of expenses leading to a positive financial position for the College.

I believe it is important to acknowledge the Mission Statement of the College of Alberta Denturists which states that “Through leadership, innovation and inter-professional relationships, the College discharges its duties ethically, respectfully and with full accountability and transparency”. During my several years as a public member, it has been my observation that the members of council working with the Registrar and College staff demonstrate a clear commitment to the principles set out in the Mission Statement as well as exhibiting an overall commitment to excellence.

On behalf of both public members of Council, we thank you for the opportunity to participate with your profession over the past several years.

Kevin Peddie, Public Member  
Aaron Zelmer, Public Member

## Audit Committee Report

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The Audit Committee is a Committee composed of two Council Members of the College. Our duty is to liaise with the Auditor, the College Administration, and the Council, for the processes required to produce the Audited Financial Statements for consideration of approval by the Council.

For the 2016 Audit, the new firm of Gallo and Company were hired to perform the audit review and to streamline the past reporting. This was an interesting task as in the 2015 audit the trial balance was 7 pages long and our bookkeeper has it down to 2 pages. So, in the necessity of comparing one year to the next – it was time consuming.

There were no audit items of concern raised by the auditor and the audited financial statements were subsequently presented to the Council for review and approval prior to providing them for inclusion to the Government in the College’s Annual Report.

Dave Bennett, DD  
Megan Skarsen, DD  
Carol Stewart, Registrar

## Exam Report

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This year was the first time that the College of Alberta Denturists used the OSCE format instead of the clinical approach of making a denture. It is clear to the majority of those who participated that this tests entry level preparedness of a candidate in all aspects of the denturists role. There were 18 candidates and 14 of them were successful. One of them passed the OSCE but failed the MCQ, while two passed the MQC but failed the OSCE and one failed both.

With the guidance of Martek Assessments Ltd. and the use of the Health Sciences Education and Research Commons (HSERC) at the University of Alberta, the exam committee and other assisting denturists (assessors) the exam was very well done over a 3-day period.

The Examination Committee is the committee who oversees and administers the Examination Process for Licensing for CAD.

It is made up of Individuals who are:

- Members who in Good Standing with CAD and have been in practice for a minimum of five (5) years plus the Registrar.
- There was a minimum of five (5) CAD members who make up the exam committee, including the Chair.
  - One member shall be the liaison directly with NAIT;
  - One member shall be the lead on Assessors and their Training;
    - They shall take the developed stations for the OSCE portion and do the first edit after development. They shall ensure the edited and corrected portions of the blue print and Check-Lists shall be handed to the Lead for the Standard Setting; and
    - They shall be known as Assistant Chief Examiner on day of Examinations.
  - One member was the lead at Standard Setting;
    - They edited both the MCQ and OSCE and continue to do the final edit of the questions and OSCE stations;
    - They shall ensure that the edit of the blueprints and checklists are completed and handed back to the Chair, prior to the day of Exams.
- The Chair is selected by the Council of CAD.
  - Responsibilities:
    - Lead all meetings and seminars and sub-committees (where needed) associated with the Examination Committee;
    - Directly answer to the Registrar, Council and the Government of Alberta when required;
    - Involved in the interviewing and hiring of a Consultant who is a trained Psychometrician;
    - Involved in the searching for and securing a facility who can administer the OSCE portion of the Examination;
      - Will set out to review and have final say on rotation of stations.
    - Is known as Chief Examiner on day of Examination; and
    - Is responsible for the overall development of the MCQ (questions) and OSCE (stations and it's props), in consultation with the committee and both Consultants. (Facility and Exam).

### The Examination Process for Licensing

The Examination Process entails two (2) parts for candidates.

- The Multiple-Choice Questions Examination (MCQ); and
- The Objectively Structured Clinical Examination (OSCE).

The Examination Process for the College of Alberta Denturists entails five (5) Parts:

**1. Development (Creating Questions and Stations):**

- a. This is under the guidance of the Chair and Examination Committee; and
- b. Resources and members within CAD maybe used to help in the Creation and Development of said questions and stations.

**2. Assessor Training (Assessors to be present at the OSCE):**

- a. This is under the guidance of the Chair, with a member of the Examination Committee who will oversee that the appropriate training is relation to selected members of CAD who will Assess the Candidates on Examination Day;
  - b. An edit of the Stations can occur at this point; and
  - c. The Member of the Examination Committee who will lead the training and the assessors takes on the responsibility for the editions to be carried to the lead of Standard Setting.
    - i. The Lead shall be known as the Assistant Chief Examiner on day of OSCE
- 3. Standard Setting (to determine Cut-Score or Pass Score):**
- a. This is under the guidance of the Consultant, with a member of the Examination Committee who will lead and set the Cut-Score or Pass Score for the MCQ and the OSCE;
  - b. The Lead from the Examination Committee shall oversee all edits (additions, changes, etc.) to the MCQ and OSCE. This is the final Edit. No further edits to the station will occur without the use of future Standard Setting; and
  - c. Eight (8) members of the CAD are recommended to be used to set the pass score.
- 4. Examination Implementation:**
- a. Both the MCQ and the OSCE shall be administered at a venue that is able to accommodate the Examination process.
    - i. At present, the LAC and HSERC centres at the University of Alberta help with administration of the Examination.
- 5. Processing of Results:**
- a. After the examinations, all data collected from the MCQ and OSCE examination will be sent directly to the Consultant (the Psychometrician) who will review and analyse;
  - b. The Consultant will contact the Chair to discuss discrepancies from a question, item or scenario. The Chair will then assemble either the Standard Setting committee, or Examination Committee (dependant on the what the discrepancy is) for review with the Consultant on how to proceed;
    - i. This will be known as the “First Review”
  - c. The Consultant will then re-process the data with further input from the first review, and then a decision is made if a second review is required;
  - d. The Consultant will then send the final vetting of questions and items back to the Chair;
    - i. The consultant shall indicate which candidates have achieved the minimum of accepted requirements for Licensing.
    - ii. The consultant shall indicate which candidates were unsuccessful in achieving the minimum of accepted requirement for Licensing.
  - e. The Chair shall then release the information to the Registrar, who will inform the candidates if they were successful or unsuccessful.

## Appeal

- Any candidate has two (2) weeks immediately following the examination to appeal the process of the exam.;
- Their appeal must be sent to the Registrar of CAD; and
- The Registrar will review all documentation and speak with the student after the results have been learned, to determine whether the candidate still wishes to have their appeal heard by Council.

Michael Weiss, B.Sc., DD 2015 -16 Chair  
 Tony Ivcevic, DD, 2016-17 Chair  
 Carol Stewart, Registrar

## Fee Guide Development & Negotiations Committee Report

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The Fee Guide and Negotiation Committee is responsible for the negotiation of fees with various organizations and for the development of a recommended fee schedule for the Denturist profession in Alberta. This committee is allowable per the Minister of Health's approval pursuant to **Section 27** of the **Health Professions Act**. The committee works at "arm's length" from the College and is composed of three Regulated Members who are in good standing. These members are elected each year at the Annual General Meeting. In 2016, the committee was composed of Steve Sailer, Joanna Cho, and myself as Chair.

In September, all the members of the committee met to establish fee changes for the 2016 Recommended Fee Schedule. At this meeting, we decided to increase fees between 2% and 3% with some higher increases on a handful of procedures we deemed were undervalued. The Recommended Fee Schedule is distributed to all regulated members in Alberta as well as all Insurance Providers that request it. We aim to have the Recommended Fee Schedule distributed by the end of December or early January of every year.

The contract with Alberta Human Services is scheduled to expire June 30, 2017. The contract is administered by Alberta Dental Services Corporation. Due to the contract expiring, we are unsure about future increases in fees. Previously, under contract, we had increases of 1.5% each year. The Committee is currently negotiating a new contract with Alberta Health and details will be forthcoming.

The Non-Insured Health Benefits (NIHB) program is a nationally administered and negotiated program. The Denturist Association of Canada is primarily responsible for negotiations with the Federal Government regarding this program. Claims are administered by Express Scripts nationally. The committee receives regular complaints from Regulated Members about the administration and fees paid by the NIHB program. We continue to be in contact with both Express Scripts and NIHB administrators about concerns brought forward by members. However, we are limited by the national nature of this program and have little influence on its operation.

The most recent issue with the NIHB is their auditing practices of almost every claim and the need for x-rays with each partial denture that is being required. This is an unnecessary cost for Alberta Denturists as they are well trained in partials and the use of them.

The Denturist Association of Alberta (DAA) and the College of Alberta Denturists (CAD) continue to have discussions around transferring this committee from CAD to DAA. No timeline or deadline for this transfer has been set but talks continue.

Dental Assistance for Seniors Program continues to be administered by ADSC. There have not been any fee increases in this program as it is not a contract. The main concern the Committee continues to hear is the issue regarding 100% coverage letters being issued to seniors.

Mike R. Hansen, DD – Chair

## Registration Report

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### Registration Applications

The following provides information related to the various registration processes which occurred in 2016.

### *Regulated Member- Alberta Resident*

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These are applications by individuals who have successfully challenged the College's regulatory examinations and have satisfied all other statutory requirements to register as a regulated member.

### *Regulated Member- Courtesy Register*

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These are applications from individuals who are registered as denturists in another jurisdiction who require registration in Alberta on a temporary basis for a specified purpose approved by the Registrar, as specified in Section 6 of the Denturists Profession Regulation.

### *Regulated Member- Reinstatement*

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Individuals who were previously registered as a Regulated Member of the College, and who have either resigned their Practice Permit and Registration, or had their Practice Permit and Registration cancelled, can make application to have their Registration Reinstated and a Practice Permit issued. Typically, most of reinstatements are former Regulated Members returning from maternity leave who resigned their Regulated Member registration and practice permit before beginning a leave of absence (as current policy requires).

### *Regulated Member - Equivalent Jurisdiction*

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These are applications by denturists who are currently registered in other Canadian jurisdictions who wish to be registered in Alberta as Regulated Members.

### *Regulated Member - International Qualifications*

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These are applications from individuals who indicate that they have international qualifications.

### *Provisional Regulated Member- Alberta Resident*

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These applications are from individuals who have graduated from the NAIT 3-Year Denturist program, or another Council-approved program of study, who wish to work within the context of a supervisory agreement with a Regulated Member while they wait the outcome of their exams or for another opportunity to sit the exam.

### *Student Members*

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These are individuals who are currently enrolled in the NAIT Denturist Technology Program and wish to be registered with the College. Student membership is the minimal category that can sit the exam.

### *Associate Members*

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These are individuals who have previously been Regulated Members of the College, have resigned their registration and practice permit, and choose to retain their connection with the College via associate membership.

The Registration Committee reviews cases referred by the Registrar that deal with continuing competency issues, as well as reinstatement and equivalent jurisdiction applications for registration. The Committee also reviews referred registration issues that are in some respect unique or exceptional. The Committee along with the Registrar provide a formal response to the applicants regarding their concerns and requests.

In 2016, the College saw the following changes in registration:

Parental Leave departure:	3
Parental Leave reinstatement:	1
Retirement:	7
Moved within Canada	7
Associated Members	2
Equal Jurisdiction	2
Regulated Members	14
Provisional	2

As of December 31, 2016, the College registered 302 Members.

The Registration Committee works diligently to try to address the concerns put forth by the Registrar. These concerns are sent via email or discussed in person when meetings are scheduled. These decisions are based on the Continuing Competency Program that is currently in place along with review and discussion with the Registrar in a timely manner.

Katherine Holyk, B.Ed., DD, - Chair  
Carol Stewart, Registrar

## Standards Report

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The Standards of Practice were circulated.

## Complaints Report

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Below is a synopsis of the Complaints that were between January to December 2016.

### Complaint Information

1. Informal Inquiries:

January	8
February	11
March	8
April	13
May	6
June	14
July	7
August	9
September	7
October	4
November	3
December	4

The tracking shows that of the total of 94 complaints, 4 became formal complaints with the other 9 complaints originating from other than calls to the CAD office.

2. Complaints Not Applicable: There was one (1) complaint that did not meet the requirements.

3. Complaints:

Dismissed/ Closed	2
Dismissed/ Appealed	1
Referred to a Hearing	1
Open	1
Closed	8

Work on individual complaints with a file number occupied 39% (2/5) of tracked time. 41% (2/5) was spent on administrative tasks which include staff meetings, general filing and record keeping and working with technical support.

4. Hearings:

Completed	0
Outstanding	3

The number of Hearings is down significantly in 2016 with two that are long standing. One of these is entering year ten (10) of negotiations through six (6) CD's; the other is in year three (3). The third Hearing began at the end of 2016. Time has been tracked on the preparation and follow up to Hearings in 2016 as well as the time to attend Hearings. This time tracking shows significant time being spent on both aspects of Hearings and is worthy of note. Hearing work accounted for 12% (about 1/10) of total Complaints Director time in 2016. Anticipating that all these Hearings could be concluded by the early spring, the CD offered to extend the CD contract to ensure these sensitive and complicated Hearings were concluded well but the Council declined the offer.

5. Undertakings:

Completed	0
In Process	2

Setting up an Undertaking Agreement between the College and the Regulated Member is an acceptable way to resolve a complaint that may not be significant enough to move to the time and expense of a Hearing but is significant enough not to dismiss.

6. Tribunal Orders:

Total Orders	14
Regulated Members	9
Completed Orders	11
Orders in Process	3

In 2016 the fine payments were taken up through the regular CAD bookkeeping system. The amount of time and non-payment Orders should be completed by spring of 2017. This is an area that is directly related to the outcome of Hearings.

January	49.5
February	49.3
March	47.3
April	48.9
May	53.3



7. Hours of Work:

June	44.0
July	44.0
August	42.3
September	43.8
October	46.3
November	32.8
December	32.8

The decrease in time is directly related to the decrease in time spent on Tribunal Orders and the taking up of complaint inquiries by the Registrar and her Executive Assistant.

## Hearings Report

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Summary of Hearings Referrals from January 1, 2016 – December 31, 2016

For comparison, the number of referrals by the Complaints Director and Complaint Review Committees to the Hearings Director in the preceding five years are as follows:

Year	Referrals to Hearings Director by:	
	Complaints Director	Complaint Review Committee
2016	2	0
2015	1	0
2014	1	1
2013	5	0
2012	5	0

### Hearing Tribunal Findings and Orders January 1, 2016 to December 31, 2016

1. No Disclosure of Practitioner Name

#### Charges

1. On or about (Dates) and any dates relevant to the conduct and matters, contravention of Section 1(1)(pp)(i) of the *Health Professions Act*, “displaying a lack of knowledge of or lack of skill or judgment in the provision of professional services”:

IN THAT (Practitioner) failed to sufficiently and clearly inform the patient (Patient Name) of the risks and/or benefits associated with (Patient) chosen treatment, such that (Patient) did not have the necessary information to provide informed consent.

2. On or about (Dates) and any dates relevant to the conduct and matters, contravention of Section 1(1)(pp)(ii) of the *Health Professions Act*, “contravention of this Act, a code of ethics or standards of practice”, in that (Practitioner):

- a. did not document that (Practitioner) advised the patient (Patient Name) of all the treatment options, including their risks and benefits, and the possible prognoses for all the treatment options:
- b. did not document that (Practitioner) specifically advised (Patient Name) that the treatment chosen was not the optimal treatment;
- c. did not document that (Practitioner) specifically advised (Patient Name) that the likelihood that the occlusion of the denture set for (Patient), and therefore its function and stability, would be compromised, all of which are contrary to the College of Alberta Denturists:

- a. Code of Ethics (May, 2005), paragraphs 1, 6 and 9; and
- b. Recordkeeping Standards (May, 2012), section L(ii)

### Findings

In considering all the documentary evidence provided at the Hearing, the submissions by the College, and the testimony and presentation by (Practitioner) the Hearing Tribunal is satisfied that the College of Alberta Denturists has not met the burden of proof and has failed to establish that (Practitioner Name) is guilty of unprofessional conduct in respect of any of the charges.

After the consideration of all the evidence, the Hearing Tribunal determined that:

1. The Hearing Tribunal finds the evidence establishes (Practitioner Name) is not guilty of unprofessional conduct on this charge, contrary to Section 1(1)(pp)(ii) of the Health Professions Act (Charge 1)

The Hearing Tribunal finds, in particular on review of the documentation in the Exhibits, that (Practitioner Name) met all applicable Record Keeping Standards. The documentation demonstrates that (Patient Name) was informed of treatment options, costs, possible outcomes, and risks. Also, (Practitioner Name) went far beyond obtaining implied consent and instead obtained clear and written express consent to treatment.

2. The Hearing Tribunal finds the evidence establishes (Practitioner Name) is not guilty of unprofessional conduct on this charge, contrary to Section 1(1)(pp)(ii) of the Health Professions Act (Charge 2)

2(a) As noted above, the patient file documents that all treatment options were reviewed with (Patient Name). The Hearing Tribunal refers, in particular, to the Immediate Denture information sheet, the (date of) Treatment Plan and the (further date) of Treatment Plan.

2(b) The Hearing Tribunal has reviewed the relevant sections of the Code of Ethics and Patient Record Keeping Standards and is not able to find a requirement that Denturist must not only review treatment options, but must specifically advise (and document) a patient that the treatment they ultimately chose is not the "optimal" treatment, if that is the case. The Hearing Tribunal also questions how a subjective standard could be enforced, given the number of variables that would come into play for each specific patient in determining "optimal" treatment.

If the Hearing Tribunal is wrong in this interpretation of the Standards, it nevertheless finds that (Practitioner Name) met this standard. The documentation on the file makes it clear (Patient Name) was advised that implants would likely provide a far better outcome. In this particular case, the Hearing Tribunal could consider advising the patient about the option for implants to meet any requirement to advise the patient of the "optimal" treatment.

2(c) Based on its review of the Exhibits filed and the evidence of (Practitioner Name) and (The Expert), the Hearing Tribunal finds that (Practitioner Name) did specifically advise (Patient Name) of the likelihood the occlusion of the denture set for her, and therefore its function and stability would be comprised.

The Hearing Tribunal refers, in particular, to the Treatment Plan which not only advises the patient the prognosis is guarded, it specifically states that future treatment may be compromised if (Patient) proceeds with this course of treatment (the immediate denture). The Immediate Denture information sheet, which was reviewed with the Treatment Plan, also provides clear information.

Lorrie Rees, B.Ed.  
Hearings Director

## Order of Merit

---

Fellow Colleagues and associates, it is my pleasure to be able to present the Alberta Denturist Order of Merit to this year's recipient. This award was conceived in 2001 to annually recognizing and honoring an individual, from our profession for their outstanding contribution, leadership, dedication and advancement of the Denturist profession in Alberta.

In our quest to single out a worthy recipient, we were repeatedly reminded of the many dedicated individuals that make up our Profession. There are many well deserving of this award and it was difficult to single out just one person. On behalf of our College we would like to thank all of you for your contribution in making our Profession the well-respected one that it is. We are now recognized as Denture Specialists by our Government, the public and many members of other Dental Professions we associate with. With your professionalism, we have helped raise the standard for excellence of Denturists across our great country and internationally. So, thank-you all once again for your personal contribution.

The recipient for this year has spent his whole life in trying to build everything he has been a part of. His personal philosophy is:

"ALL people have something positive that they can offer and that great things can be accomplished when people work together."

His personal motto is: "serve others and have fun while doing it".

Let me now outline some of the things he has accomplished while serving or as he puts it "having fun".

- He graduated with a Bachelor of Science degree in 1989 from the University of Alberta. He went on to attend the Denturists program at NAIT, where he graduated in 1992 with honours. In March of 1995 he obtained his Provincial license to practice as a Denturist.
- He owned and operated a Denture Clinic in Calgary from 1995 to 2007. Just as a side bar it was during this time he provided denture services to my uncle and my uncle figured he was nothing short of just "wonderful".
- From 1996 to 2003 he was a representative for Southern Alberta to the NAIT Advisory Committee and in 2003 he sat as Chairperson of that committee.
- In June of 1998 he served a one-year term as a representative from the dental profession to the Health Advisory Council (HAC) for the Calgary Regional Health Authority (now known as Alberta Health Services).
- May of 1999 the membership of Alberta Denturist Society voted him to be a member of the Board of Executives. His original appointment was to the Ethics Committee and later the Examination Committee.
- September of 2002 at the inception of the College of Alberta Denturists, he sat as a Council member until officially being reappointed one year later to the College's Examination Committee.
- June of 2001 he served as a guest Examiner to the British Columbia College of Denturists.
- June of 2002, a Calgary Law firm solicited him to appear in court to provide expert testimony.
- From March of 2003 to February of 2007 he was a founding member and Secretary of the Calgary Study Club.

- October of 2006 he wrote an article that was published in the *Wild Rose Denturist*, and later in 2007 in the Denturist Association of Canada's *Denturism Canada*.
- May of 2007 he accepted a position as an instructor at NAIT
- He was part of a team of Denturists who investigated and developed the standards for Patient Record Keeping (released in 2008).
- June of 2008 he began lecturing to different denturist colleagues at their annual provincial conventions with ours included.
- January of 2009 he began lecturing within the corporate industry after being approached by Dentsply Canada and he has since lectured across Canada on their behalf.
- In the spring of 2013, with the help of Ivoclar's sponsorship, He conducted a research project titled, *Objective Methods for Determining Vertical Dimension of Occlusion for the Edentulous Patient*. He gathered data and presented his findings at the provincial 2013 Annual Convention. He now lectures for Ivoclar, on a wide range of topics related to removable prosthetics.
- June of 2016 the College administered its first Objectively Structured Clinic Examination (OSCE) licensing exam. He has played a key role in the standardization of the current licensing process. He was the appointed lead on this project. He has dedicated countless hours to this massive task.

Throughout his entire career he has remained true to the profession, conducted his life, both personally and professionally, with integrity. He often puts service to others above self and is truly a great advocate for Denturism.

We hope you can now see why we felt this individual is well deserving of this recognition and award.

It is with great honor that we present the Order of Merit to: **Michael Weiss, B.Sc., DD.**

Presented by: John Burnham DD  
 Council Vice Chair  
 Order of Merit Winner - 2012

**The 2016 Award of Merit is presented to Michael Weiss, B.SC, DD  
 by retiring Council Member John Burnham, DD**



#### Order of Merit Award Recipients

2001	Mr. Robert Richardson, DD, F.C.A.D.
2002	Mr. David Kerslake, DD, F.C.A.D.
2003	Mr. Walter Assmus, DD, F.C.A.D.
2004	Mr. Gerhard Guenther, DD, F.C.A.D.
2005	Mr. Shaun Yandt, DD, F.C.A.D.
2006	Mr. Raymond Hansen, DD, F.C.A.D.
2007	Mr. Emil Boviz, DD
2008	Mr. Hart Nessler, DD, F.C.A.D.
2009	<i>Not awarded</i>
2010	Mr. Patrick Felt, DD
2011	Mr. Kenneth Auld, DD, F.C.A.D.
2012	Mr. John Burnham, B.Sc, DD
2013	Mr. Jack Katz, DD
2014	Mr. Michael Thomas, DD
2015	Mr. Gerard Mercier, DD
2016	Mr. Michael Weiss, DD

## Registrar's Report

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This has been a good year, of meeting new people and learning about the world of denturism. Everyone I have met has been wonderful to work with and more than willing to work at making this industry the best that it can be.

Council is a well-rounded group of practitioners and both the public members have been extremely engaged in their role. Council agreed to adopt the “right touch” regulation concept which focuses on outcomes and positive environments.

Moving forward, the College will continue to work on the following:

- NIHB - This federal program is causing a great deal of strife amongst denturists both in wasting time in auditing claims or requiring unnecessary testing (x-rays). The overall concern is that this process is causing denturists not to accept First Nation folks as patients. It has been recently suggested to the Council that those having legitimate problems with NIHB should speak with their local First Nations Council and/or Community Health Representative for assistance;
- Social Services programing is like the previous concern in the fact that many on assistance are not healthy and require more than a basic denture and we find these people less willing to return and follow the routine that is necessary to have a denture fit comfortably. The costs covered by the program leaves the denturists having to limit the number of patients to be able to make the necessary dollars to operate their clinics;
- Public Education – we continue to speak with many Albertans about the process of denture care; and
- Advertising continues to be an issue that requires continuing monitoring, especially as the economy became tighter.

As the Administrator of the organization we have worked long hours on down sizing, lowering costs, reworking the policies, rewriting the bylaws and implementing the “right touch regulation” as we move forward. We will not see much of it come to light until we change the bylaws at the next AGM.

Carol Stewart, Registrar

**College of Alberta Denturists**  
Edmonton, Alberta

Phone (780) 429-2330 or toll free 1-800-260-2742

Fax (780) 429-2336 or toll free 1-888-429-2336

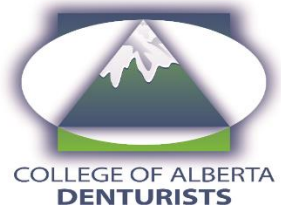
Emails:

Registrar: [registrar@collegeofabdenturists.ca](mailto:registrar@collegeofabdenturists.ca)

Complaints Director: [complaintsdirector@collegeofabdenturists.ca](mailto:complaintsdirector@collegeofabdenturists.ca)

General Inquiries: [reception@collegeofabdenturists.ca](mailto:reception@collegeofabdenturists.ca)

Website: [www.collegeofabdenturists.ca](http://www.collegeofabdenturists.ca)









**GALLO & COMPANY**  
CHARTERED PROFESSIONAL ACCOUNTANTS

- Accounting
- Tax
- Business Advisors

**COLLEGE OF ALBERTA DENTURISTS**  
**Financial Statements**  
**Year Ended December 31, 2016**

221, 65 Chippewa Road  
Sherwood Park, Alberta T8A 6J7  
P: 780.417.7530  
F: 780.464.9733

6, 12415 Stony Plain Road  
Edmonton, Alberta T5N 3N3  
P: 780.417.7530  
F: 780.464.9733

**COLLEGE OF ALBERTA DENTURISTS**

**Index to Financial Statements**

**Year Ended December 31, 2016**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of College of Alberta Denturists

We have audited the accompanying financial statements of College of Alberta Denturists, which comprise the statement of financial position as at December 31, 2016 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, 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 generally accepted 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.

*(continues)*

Independent Auditor's Report to the Members of College of Alberta Denturists *(continued)*

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Alberta Denturists as at December 31, 2016 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

The financial statements for the year ended December 31, 2015 were audited by another accounting firm and are presented for comparative purposes only.

A handwritten signature in cursive script that reads "Galt & Company".

Edmonton, Alberta  
June 2, 2017

CHARTERED PROFESSIONAL ACCOUNTANTS

**COLLEGE OF ALBERTA DENTURISTS**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2016**

	2016	2015
<b>REVENUE</b>		
Regulated member permit fees	\$ 654,868	\$ 648,975
Examination fees	56,400	28,400
Application fees and late penalties	22,300	11,960
Levy on registration (Schedule 1)	12,000	8,500
Provisional member permit fees	8,333	3,468
Interest income	3,423	4,658
Gross fines and cost (Schedule 1)	-	60,086
	<u>757,324</u>	<u>766,047</u>
<b>EXPENSES</b>		
Salaries and wages (Note 11)	204,800	251,596
Committee expenses (Note 10)	87,401	74,108
Examination costs	54,689	28,734
Professional conduct expenses	52,944	76,886
Rent	52,925	58,459
Office	39,867	60,805
Professional fees	35,162	47,720
Complaints Director expenses	26,381	20,198
Interest and bank charges	18,116	15,389
Bad debts	16,543	16,543
Amortization	6,680	9,436
Insurance	2,800	2,729
Registrar expenses	750	5,638
Memberships	650	-
	<u>599,708</u>	<u>668,241</u>
<b>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<b>157,616</b>	<b>97,806</b>
<b>LOSS ON DISPOSAL OF ASSETS</b>	<b>-</b>	<b>(985)</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 157,616</b>	<b>\$ 96,821</b>

**COLLEGE OF ALBERTA DENTURISTS**

**Statement of Financial Position**

**December 31, 2016**

	2016	2015
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Notes 2, 9)	\$ 1,104,746	\$ 917,722
Accounts receivable	3,460	1,885
Current portion of Professional Conduct receivable (Note 3)	23,750	37,053
Goods and services tax recoverable	-	3,131
Prepaid expenses	2,880	58,861
Malpractice insurance receivable (Note 12)	825	-
	<u>1,135,661</u>	<u>1,018,652</u>
CAPITAL ASSETS (Notes 2, 5)	24,252	30,981
PROFESSIONAL CONDUCT RECEIVABLE (Note 3)	26,850	66,518
REIMBURSABLE HEARING COSTS (Note 4)	92,963	-
	<u>\$ 1,279,726</u>	<u>\$ 1,116,151</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 27,260	\$ 27,395
Current portion of capital leases (Note 7)	4,016	3,822
Goods and services tax payable	23,319	-
	<u>54,595</u>	<u>31,217</u>
CAPITAL LEASE OBLIGATION (Note 7)	3,146	7,162
DEFERRED REVENUE (Note 6)	685,101	698,504
	<u>742,842</u>	<u>736,883</u>
<b>NET ASSETS</b>		
Unrestricted General Fund	348,959	198,770
Invested in capital assets	15,425	19,998
Restricted Professional Conduct Fund (Note 9)	172,500	160,500
	<u>536,884</u>	<u>379,268</u>
	<u>\$ 1,279,726</u>	<u>\$ 1,116,151</u>

LEASE COMMITMENTS (Note 8)

ON BEHALF OF THE BOARD

 Director

 Director

See notes to financial statements

**COLLEGE OF ALBERTA DENTURISTS**

**Statement of Changes in Net Assets**

**Year Ended December 31, 2016**

	Unrestricted General Fund	Invested in capital assets	Restricted Professional Conduct Fund (Note 9)	2016	2015
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 198,770	\$ 19,998	\$ 160,500	\$ 379,268	\$ 282,447
Excess (deficiency) of revenue over expenses	248,162	(6,680)	(83,866)	157,616	96,821
Capital asset additions	(1,951)	1,951	-	-	-
Interfund transfers	(96,022)	156	95,866	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 348,959</b>	<b>\$ 15,425</b>	<b>\$ 172,500</b>	<b>\$ 536,884</b>	<b>\$ 379,268</b>

**COLLEGE OF ALBERTA DENTURISTS**

**Statement of Cash Flow**

**Year Ended December 31, 2016**

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 157,616	\$ 96,821
Items not affecting cash:		
Amortization of property and equipment	6,680	9,436
Loss on disposal of capital assets	-	985
	<u>164,296</u>	<u>107,242</u>
Changes in non-cash working capital:		
Accounts receivable	(1,575)	19,688
Current portion of Professional Conduct receivable	13,303	20,844
Accounts payable	(135)	730
Prepaid expenses	55,981	(4,949)
Goods and services tax payable	26,450	(606)
Malpractice insurance receivable	(825)	-
Professional Conduct receivable	39,668	9,885
Deferred revenue	(13,403)	(12,962)
Reimbursable hearing costs	(92,963)	-
	<u>26,501</u>	<u>32,630</u>
Cash flow from operating activities	<u>190,797</u>	<u>139,872</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(1,951)	(6,125)
Disposal of capital assets	2,000	-
Cash flow from (used by) investing activities	<u>49</u>	<u>(6,125)</u>
<b>FINANCING ACTIVITY</b>		
Repayment of obligations under capital lease	(3,822)	(3,637)
<b>INCREASE IN CASH FLOW</b>	<b>187,024</b>	<b>130,110</b>
Cash - beginning of year	<u>917,722</u>	<u>787,612</u>
<b>CASH - END OF YEAR (Note 2)</b>	<b>\$ 1,104,746</b>	<b>\$ 917,722</b>
<b>CASH FLOW SUPPLEMENTARY INFORMATION</b>		
Interest received	\$ 3,423	\$ 4,658

See notes to financial statements



# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2016

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### 1. DESCRIPTION OF OPERATIONS

The College of Alberta Denturists (the "College") was established under the Health Professions Act to regulate the profession of denturism in Alberta and to strive to ensure that Albertans receive ethical, professional and safe denturist services. The College is registered as a not-for-profit organization and, as such, is exempt from income taxes under Section 149 (1)(l) of the Income Tax Act.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) using the restricted fund method of recording contributions.

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the College determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the College expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

#### Cash and cash equivalents

Cash consists of \$90,825 (2015 - \$19,822) in an operating account and \$1,013,921 (2015 - \$897,900) in a savings account which bears interest at 0.5% (2015 - 0.5%) per annum. Of the total balance in the savings account, \$121,900 (2015 - \$56,929) is restricted as part of the Professional Conduct Fund.

(continues)

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# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2016

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Fund accounting

The College of Alberta Denturists follows the restricted fund method of accounting for contributions.

Annual member dues and ancillary services are recognized as revenue in the Unrestricted General Fund over the period to which they relate.

Unrestricted investment income is recognized as revenue when earned in the Unrestricted General Fund.

Restricted contributions are recognized as revenue of the fund in the year the funds are received.

Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions received to date consist of amounts in the Professional Conduct Fund, as described in Note 9.

In order to ensure observance of the limitations and restrictions placed on the use of resources available to the College, the accounts of the College are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the directives of the Executive Council and the College's internal policies. For financial reporting purposes, the accounts have been classified into the following funds:

#### Unrestricted General Fund

This fund is available for general purposes and reflects the transactions associated with the operating activities of the College.

#### Invested in Capital Assets

This fund records the activities associated with the College's capital assets.

#### Restricted Professional Conduct Fund

The College is required to maintain an ability to discharge the financial requirements that result from its statutory obligations as contained in the Health Professions Act and in the Denturists Profession Regulation enacted thereunder. The externally restricted Professional Conduct Fund (PCF) reflects the above financial obligations. The College Council may, at its discretion, allocate funds from the General Fund to supplement shortfalls in the PCF.

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COLLEGE OF ALBERTA DENTURISTS

Notes to Financial Statements

Year Ended December 31, 2016

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates and methods:

Equipment	20%	declining balance method
Computer software	30%	declining balance method
Computer equipment	30%	declining balance method
Furniture and fixtures	20%	declining balance method
Website	20%	straight-line method
Leasehold improvements	20%	straight-line method

The College regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Leases

Leases are classified as capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value at the beginning of the lease. All other leases are accounted for as operating leases; wherein, rental payments are expensed as incurred.

Measurement uncertainty

The preparation of financial statements in conformity 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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Significant areas requiring the use of estimates include the determination of the useful life of capital assets and allowance for doubtful accounts.

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3. PROFESSIONAL CONDUCT RECEIVABLE

	<u>2016</u>	<u>2015</u>
Fines and cost orders at December 31	\$ 50,600	\$ 120,114
Less current portion	(23,750)	(37,053)
Less allowance for doubtful accounts	-	(16,543)
	<u>\$ 26,850</u>	<u>\$ 66,518</u>

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COLLEGE OF ALBERTA DENTURISTS

Notes to Financial Statements

Year Ended December 31, 2016

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4. REIMBURSABLE HEARING COSTS

The balance consists of administrative costs incurred for ongoing member hearings and cases. Expenses associated with these cases are reimbursable based on court decisions. When a member is found not guilty, the deferred reimbursable hearing balance for the member's case is adjusted accordingly.

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5. CAPITAL ASSETS

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Equipment	\$ 50,534	\$ 40,739	\$ 9,795	\$ 12,243
Computer software	24,083	17,108	6,975	8,835
Computer equipment	17,170	12,022	5,148	4,986
Furniture and fixtures	40,800	38,466	2,334	2,917
Website development	-	-	-	2,000
	<u>\$ 132,587</u>	<u>\$ 108,335</u>	<u>\$ 24,252</u>	<u>\$ 30,981</u>

The following assets included above are held under capital lease Note 7:

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Equipment	<u>\$ 19,156</u>	<u>\$ 10,328</u>	<u>\$ 8,828</u>	<u>\$ 11,034</u>

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6. DEFERRED REVENUE

Deferred revenue consists of annual member dues for 2017, which have been invoiced prior to December 31, 2016.

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COLLEGE OF ALBERTA DENTURISTS

Notes to Financial Statements

Year Ended December 31, 2016

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7. CAPITAL LEASE OBLIGATION

	<u>2016</u>	<u>2015</u>
Office equipment is leased under a capital lease agreement bearing interest at 5% per annum, repayable in quarterly blended payments of \$1,075 and expiring on November 30, 2018.	\$ 7,162	\$ 10,984
Amounts payable within one year	<u>(4,016)</u>	<u>(3,822)</u>
	<u>\$ 3,146</u>	<u>\$ 7,162</u>

Principal repayment terms are approximately:

2017	\$ 4,016
2018	<u>3,146</u>
	<u>\$ 7,162</u>

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8. LEASE COMMITMENTS

The College has a long term lease with respect to its premises. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at December 31, 2016, are as follows:

2017	\$ 28,147
2018	20,543
2019	41,085
2020	41,085
2021	41,085
Thereafter	<u>225,971</u>
	<u>\$ 397,916</u>

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**COLLEGE OF ALBERTA DENTURISTS**

**Notes to Financial Statements**

**Year Ended December 31, 2016**

**9. PROFESSIONAL CONDUCT FUND**

The Professional Conduct Fund (PCF) was initially funded through a \$500 fee per Regulated Member. This fund is externally restricted by the College's Regulated Members to fund professional conduct costs incurred by the College.

The PCF policy sets a desired minimum amount for the fund, based on the number of Regulated Members multiplied by the amount of the PCF fee and the retained PCF fees of former Regulated Members who have resigned for a period not exceeding two years. Council may require all Regulated Members to pay a special levy in an amount necessary to restore the PCF account to the minimum amount, if necessary.

The reconciliation of desired amounts with the ending fund balance can be summarized as follows:

	<u>2016</u>	<u>2015</u>
<b>Professional Conduct Fund</b>		
Desired minimum amount for PCF		
Desired balance, beginning of year	\$ 160,500	\$ 152,000
Levy on registration	12,000	8,500
Desired balance, end of year	<u>172,500</u>	160,500
Impact of Professional Conduct activities		
Balance, beginning of year	160,500	152,000
Net expenses in operations (Schedule 1)	(84,344)	(24,843)
Interfund transfer from General Fund	96,344	33,343
	<u>172,500</u>	<u>172,500</u>
<b>Actual PCF at year-end</b>	<b>172,500</b>	<b>172,500</b>
Consists of:		
Restricted cash (Note 2)	121,900	56,929
Professional Conduct receivable (Note 4)	26,850	66,518
Current portion of Professional Conduct receivable (Note 4)	23,750	37,053
	<u>172,500</u>	<u>160,500</u>

**COLLEGE OF ALBERTA DENTURISTS**  
**Notes to Financial Statements**  
**Year Ended December 31, 2016**

10. COMMITTEES

	2016	2015
Examination	\$ 69,655	\$ 54,191
Council	15,397	14,859
Registration	1,265	667
Standards	1,084	109
Denturist program review	-	323
Fee guide	-	3,959
	<b>\$ 87,401</b>	<b>\$ 74,108</b>

Committee costs include travel, meetings and per diems. The above noted expenses do not include costs of the public members of Council, for regular scheduled council meetings, as their expenses are remitted to and funded by Alberta Health and Wellness.

11. SALARIES, REMUNERATION, AND BENEFITS

The College paid the following amounts for salaries, remuneration and benefits in the year:

	2016	2015
Administrative wages	\$ 104,159	\$ 101,055
Registrar Remuneration	84,782	133,287
Staff benefits	15,859	17,254
	<b>\$ 204,800</b>	<b>\$ 251,596</b>

12. MALPRACTICE INSURANCE RECEIVABLE

The College collects Malpractice Insurance fees from members, which are paid to the insurance carrier on their behalf. The amount collected was \$52,800 (2015 - \$45,240) and the amount paid was \$53,625 (2015 - \$45,240), resulting in a receivable of \$825 (2015 - \$NIL).

# COLLEGE OF ALBERTA DENTURISTS

## Notes to Financial Statements

Year Ended December 31, 2016

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### 13. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of December 31, 2016.

#### 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 is exposed to credit risk resulting from the possibility that a member or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The College's primary exposure to credit risk relates to accounts receivable from members for disciplinary action.

#### Liquidity risk

The College's objective is to have sufficient liquidity to meet its liabilities when due. The College monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2016, the College's most significant liabilities are accounts payable and accrued liabilities, all of which fall due for payment within one year of the statement of financial position date. The College manages liquidity risk through ongoing review of accounts receivable balances and the management of its cash and debt positions.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to minimal interest rate risk.

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### 14. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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**COLLEGE OF ALBERTA DENTURISTS**  
**Statement of Operations - Professional Conduct Fund**      *(Schedule 1)*  
**Year Ended December 31, 2016**

	2016	2015
<b>REVENUE</b>		
Levy on registration	\$ 12,000	\$ 8,500
Gross fines and cost	-	60,086
	<u>12,000</u>	<u>68,586</u>
<b>EXPENSES</b>		
Professional fees	45,713	27,807
Complaints director services fee	26,381	17,859
Bad debts	16,543	16,543
Hearing tribunal	6,470	6,503
External investigation services and expenses	759	22,541
Office	-	2,176
	<u>95,866</u>	<u>93,429</u>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<u>\$ (83,866)</u>	<u>\$ (24,843)</u>