

**2014/2015**  
ANNUAL REPORT



College of  
Dental Hygienists  
of Manitoba

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## **ANNUAL GENERAL MEETING**

Saturday, October 24, 2015

Caboto Centre

Winnipeg, MB

# YEAR IN REVIEW

## MESSAGE FROM THE CHAIR AND REGISTRAR/EXECUTIVE DIRECTOR

Our mandate at the College of Dental Hygienists of Manitoba (CDHM) is to ensure the public has access to safe, competent dental hygiene care and expertise that contributes to oral and overall health. On behalf of the Council and administrative staff of the College of Dental Hygienists of Manitoba, we are pleased to present our 2014/2015 Annual Report which highlights the many ways the College worked to fulfill its mandate during this past year.

Notably, communication with our members was a continual focus of the last year. We strived to respond promptly to all inquiries, convey new practice guidelines to all members through various channels and provided presentations to the students at the University of Manitoba. Furthermore, the Registrar met personally with all new applicants of the College to review in detail the legislative requirements of becoming a self-regulated dental hygienist in Manitoba.

Additional activities at the College this past year included registering our members; managing the Continuing Competency Program; restructuring the College to ensure a more robust succession plan; comprehensive search and hiring of the new Deputy Registrar and electing new Council members. We also participated on a number of committees including the Fluoridation Strategic Committee, the Oral Health Advisory Working

Group, the Manitoba Alliance of Health Regulatory College, the National Dental Hygiene Certification Board, and the Federation of Dental Hygiene Regulatory Authorities.

We were also very active on the Commission on Dental Accreditation of Canada (CDAC) review committee for the School of Dental Hygiene at the University of Manitoba. CDAC develops and approves education and training programs for dental hygienists, and the School of Dental Hygiene has its accreditation reviewed every seven years. This accreditation process is rigorous and requires the participation and contribution of the provincial dental hygiene regulatory body. The CDAC accreditation process took place over four days in March, and the College's considerable preparation and education for this comprehensive review was paramount to the success of this endeavour.

As a final point, the Council approved a process to institute a new computer management system for on-line registration, which will be in place for the 2016 registration year. This new system will streamline registration processes and create efficiencies for both the College and its registrants.

We would like to express our gratitude to Council, College staff, our many stakeholders and the over 700 registered dental hygienists of Manitoba for their hard work and dedication to

excellence during this past year. Please read through the rest of the College's annual report to learn more about how we spent the past year together and plan to attend the CDHM Annual General Meeting on Saturday, October 24, 2015 for further insight.

Thank you for allowing us to serve as your Chair and Registrar/Executive Director.

Respectfully submitted,



*Terry Phillips*

**Terry Phillips, RDH**  
CDHM Chair

*Stephanie Gordon*

**Stephanie Gordon, RDH, BA**  
CDHM Registrar/Executive Director



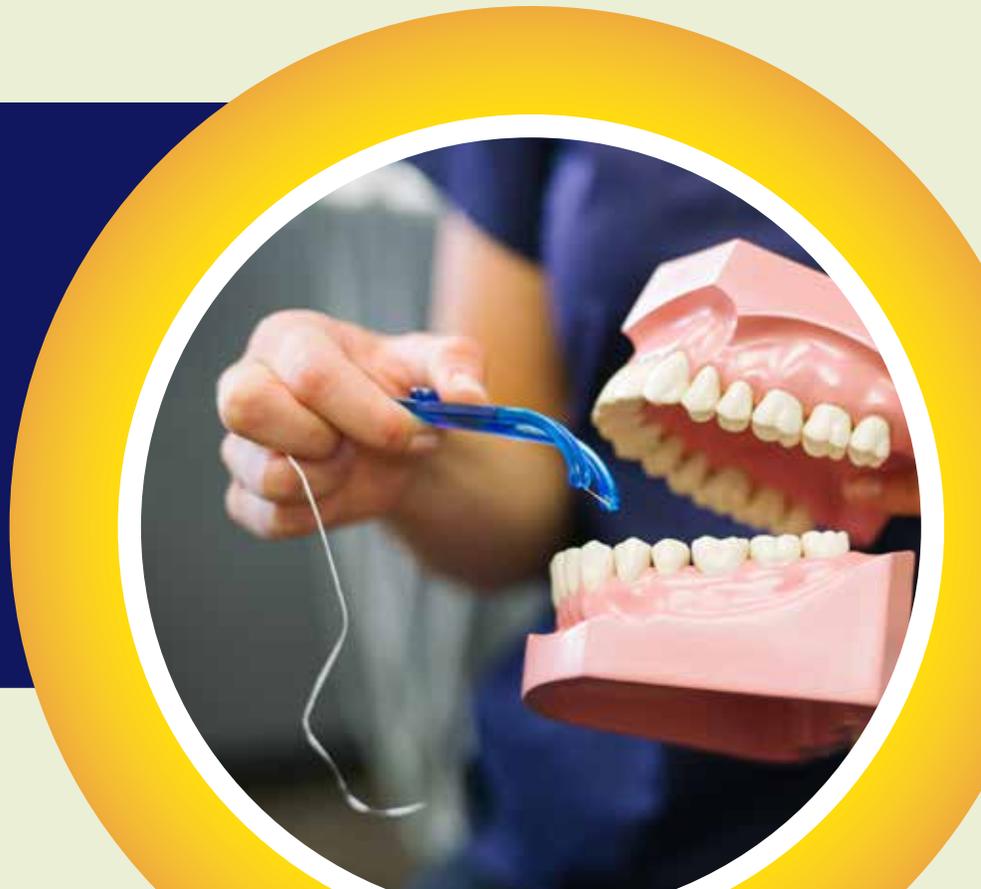
## ROLE OF THE COLLEGE

The Dental Hygienists Act and accompanying regulations give us the power to:

- determine who is eligible to practice dental hygiene in Manitoba;
- protect the title of 'registered dental hygienist,' 'oral hygienist' and/or 'dental hygienist' to be used only by registered members of the College;
- require registrants to meet or exceed the standards for registration and renewal;
- ensure that all applicants have successfully written or have been 'grand-parented' into the National Dental Hygiene Certification Exam (NDHCE);
- require registrants to adhere to current jurisdictional legislation and regulations encompassing: the Practice Standards, the Code of Ethics, the Competencies, Practice Guidelines and Policies of the College related to relevant profession and practice settings;
- set and administer the Continuing Competency program;
- investigate and resolve complaints about dental hygienists and administer discipline where necessary.

## THE PRACTICE OF DENTAL HYGIENE

The practice of dental hygiene is the promotion of oral health through oral health education and the assessment and treatment of teeth and adjacent tissues using preventive or therapeutic means. Key responsibility areas include: health promotion, education, clinical therapy, being a change agent and administration.



# GROWTH LEADS TO RESTRUCTURING

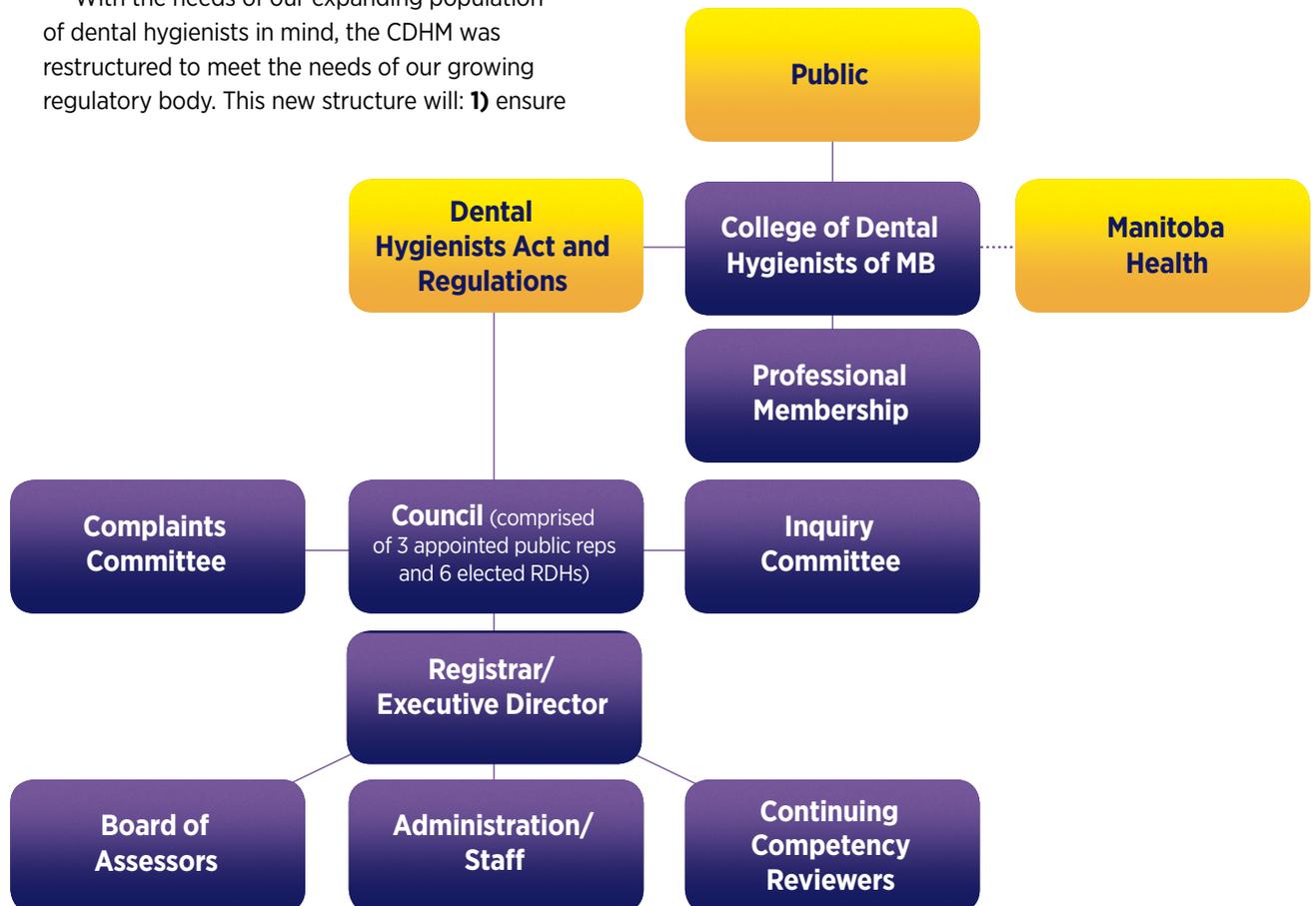
## ORGANIZATIONAL STRUCTURE OF THE COLLEGE

The number of dental hygienists registered with CDHM has grown significantly – from 558 practising and non-practising dental hygienists in April 2008 to 743 practising and non-practising dental hygienists as of April 30, 2015. This is a 33% increase in seven years. With this growth has come many opportunities and challenges. Opportunities have included: ensuring our registrants understand the role of a regulatory body; furthering their understanding of professional responsibility; and creating an identity of dental hygienists as primary health care professionals. Some challenges have included: defining the role of our regulatory body; ensuring we are meeting the mandates of RDHs practising safely and competently in the interest of the public; and meeting the needs of a larger registrant base.

With the needs of our expanding population of dental hygienists in mind, the CDHM was restructured to meet the needs of our growing regulatory body. This new structure will: **1)** ensure

a more robust succession plan, **2)** streamline processes and **3)** support the CDHM in focusing on its mandate. This new structure included combining the duties of the Continuing Competency Coordinator and the Extended Practice Coordinator into a new role which was designated the Deputy Registrar. The new Deputy Registrar role is a .4 FTE position (two days per week) located at the CDHM office.

In February 2015, the CDHM commenced a national search for the new Deputy Registrar position. The College was very fortunate to hire a home-grown and seasoned dental hygienist for this role. The CDHM welcomed Ms. Sheryl Slosower to her new position as Deputy Registrar in May. As Ms. Slosower has a varied background in health care and education, she will be a definite asset to the organization.



# COUNCIL

According to our governing legislation and by-laws, the Council will consist of at least nine persons who are either members of the College or public representatives. At least one-third of the members of the Council must be public representatives who are appointed by the Minister of Health.



The Council manages and conducts the business affairs of the College. Additionally, it directs, controls and inspires the organization by establishing written policies that reflect the Council's values and perspectives. The CDHM Council operates under the Carver® Model of Governance. Under this model, the Council is responsible for long-term strategy and leadership and the Registrar/Executive Director is responsible for executing the strategy.

The CDHM's mission statement, objectives, governance and management policies provide direction to both Council and staff. The Council creates policies that:

- establish objectives for the College;
- guide the Council's own conduct and performance;
- delegate authority to the Registrar/Executive Director;
- set out a system for monitoring operations and achievement of objectives.

**MEMBERS:** Terri Archibald, Ken Chapman, Alayna Gelley (Vice-Chair), Lisa Grayson, Patti Hawthorn, Karina Hiebert, Janice Johnson, Jan Malanowich, Terry Phillips (Chair), Kelly Tye-Vallis, Betty-Ann Zegarac

## REGISTRAR/EXECUTIVE DIRECTOR

The Registrar/Executive Director performs all duties designated to that position by the legislation and those other duties delegated by the Council.

## BOARD OF ASSESSORS

The Board of Assessors (BOA) consists of at least three College members who are appointed by the Registrar/Executive Director. This board considers and decides upon applications for registration. The BOA can deny, approve or place conditions on registration.

**MEMBERS:** Janis Gojda, Kristin Holt, Natasha Kravtsov and Lila Jorheim MacInnes

## COMPLAINTS COMMITTEE

The Complaints Committee investigates and makes decisions regarding complaints that can be brought to the College's attention by the public, dentists, the Registrar and other registrants.

**MEMBERS:** Greg Giesbrecht, Lisa Grayson (Chair), Tracey Walther

## INQUIRY COMMITTEE

The Inquiry Committee is responsible for holding hearings on matters referred to it by the complaints committee and making disciplinary decisions about the conduct of investigated members.

**MEMBERS:** Kim Boyce (Chair), Nita Orbeta, Marla Rubin

## CONTINUING COMPETENCY PROGRAM REVIEWERS

The Continuing Competency Program Reviewers develop and monitor the Continuing Competency Program to protect the public by helping to ensure members are competent to practise.

**MEMBERS:** Diane Girardin, Harriet Rosenbaum, Sheryl Sloshower (Chair)

## COLLEGE ADMINISTRATIVE STAFF

College administrative staff is responsible for enforcing the Act and achieving the College's objectives through application of policies and guidelines established by the Council.

**STAFF:** Stephanie Gordon, Registrar/Executive Director; Donna Dowie, Administrative Assistant to the Registrar; Sheryl Sloshower, Continuing Competency Program Coordinator; Mickey Wener, Extended Practice Coordinator; Tara Kinchen, Newsletter Editor

# PROTECTING THE PUBLIC

Safeguarding the public interest is the first and foremost priority of the College. The public places the utmost trust in health care professionals to provide safe, effective quality care. Three committees ensure this mandate:

- The Complaints Committee
- The Board of Assessors
- The Inquiry Committee

The College upholds its mandate by managing complaints, investigations and disciplinary processes in accordance with the legislation. A thorough review and consideration of each complaint ensures an unbiased and impartial process for clients and dental hygienists involved in the complaints proceedings. All complaints are brought forward to the Registrar/Executive Director and are subsequently referred to the Complaints Committee for review and decision. Examples of complaints that have been submitted to the College include: individuals practising illegally, fraudulent documents, lack of professionalism, practising beyond one's scope of practice and breaches in infection control.

In the summer of 2014 the Complaints Committee censured two members for their failure to apply for registration on the Oral Anaesthetic Roster prior to administering oral anaesthetic. These two registrants completed the Local Anesthesia Continuing Education Course offered by the Faculty of Dentistry, School of Dental Hygiene

on May 5, 2013, but failed to apply to the CDHM to register their names on the oral anaesthetic roster prior to administering oral anaesthetic. This information was discovered when the two RDHs applied for renewal for the 2014 registration year. Once notified of this by the Board of Assessors, the Registrar/Executive Director referred the two registrants to the Complaints Committee. The Complaints Committee decided the appropriate disposition of this matter was to censure both registrants. A member can be censured under 24 (1) (d) of the Act if the member has agreed to accept the censure. As required under the Act, both registrants agreed to the censure and met with the chair of the Complaints Committee to accept the censure. A censure forms part of a member's disciplinary record, and under subsection 45(2) of the Act, a past censure may be taken into account by any future inquiry panel.

The Inquiry Committee further investigates and coordinates the panel and hearings related to conduct or complaints referred to it by the Complaints Committee. To date, the College has not had to exercise the use of this committee.

Legislation requires the College to comment on the number of practice audits conducted by the CDHM. During the last fiscal year there were no practice audits conducted. Since the College was established the Council has made no decision as to when practice audits will commence being conducted.

NUMBER OF COMPLAINTS AND DECISIONS	2012/13	2013/14	2014/15
New complaints received	4	6	4
Complaints carried forward from previous years	4	5	5
Complaints closed	0	6	3
Complaints open as of April 30	4	4	6
Complaints withdrawn	0	0	0
Appeals	1	0	2
RDHs with conditions placed on their registration	0	1	0
Illegally practising persons	0	0	2
RDH's with a censure placed	0	0	2

# REGISTERING DENTAL HYGIENISTS

The College has a systematic and comprehensive registration process that must be met prior to the dental hygienist being able to practice the profession of dental hygiene in Manitoba. In accordance with the by-laws, the Council must appoint a Board of Assessors (BOA) to consider and decide on applications for registration. Before making a decision, the BOA carefully reviews a dental hygienist's education, training, and relevant practice experience, and confirms that s/he has met all of the requirements mandated by the *Dental Hygienists Act*. As well, the BOA considers any outstanding investigations, disciplinary actions or practice restrictions from other jurisdictions to ensure that only qualified, competent and ethical dental hygienists are approved for registration.

Through the review of applications and renewals, the BOA has the ability to place conditions on the registration of dental hygienists. If the BOA does not approve an application for registration or approves an application subject to conditions, it must give

notice to the applicant in writing, with reasons for its decisions, and must advise the applicant of the right to appeal its decision to the Council. Examples of conditions that may be placed by the BOA include: specific practice hour requirements, additional continuing competency submissions, direct supervision and additional fines/fees.



## REGISTRATION INFORMATION AND DECISIONS

	2012/13	2013/14	2014/15
Applications approved	33	55	45
Applications denied	1	0	0
Applications revoked	0	0	0
Appeals	1	0	0
RDH's with conditions placed on registration	1	2	2
RDH's with conditions met	3	0	2

## REGULATED MEMBERS AS OF APRIL 30

	2012/13	2013/14	2014/15
Practising	641	668	687
Non-Practising	53	55	56
Students	52	52	51
Temporary	0	0	0
<b>Totals</b>	<b>746</b>	<b>775</b>	<b>797</b>

At the close of the registration year, ending January 14, 2015, 23 RDHs cancelled their registration through the proper process. Six RDHs were cancelled for non-compliance due to not following the legislation requirements.

**NEW REGISTRATIONS COMPLETED AS OF APRIL 30**

Graduates of U of M  
Other Canadian Graduates  
International Graduates

**2012/13**

19  
13  
1  
**33**

**2013/14**

31  
24  
1  
**56**

**2014/15**

25  
20  
0  
**45**

**AGE DISTRIBUTION OF REGISTRANTS**

21-30 =  = 24%

31-40 =  = 30%

41-50 =  = 24%

51-60 =  = 18%

61+ =  = 5%

# CONTINUING COMPETENCY PROGRAM

One of the primary responsibilities of the CDHM is to ensure the ongoing competence of its registrants and to improve the performance of the profession overall. To this end, the goal of the Continuing Competency Program (CCP) is to advance the collective knowledge and quality of care offered by all dental hygienists in Manitoba, thus protecting the public's interest. The focus of the CCP is targeted lifelong learning based on the individual assessment of practice needs along with ongoing engagement in one's profession. Once the practice need is determined, the learner takes responsibility for setting goals, identifying resources for learning, reflecting on and evaluating one's learning, and implementing the change into practice, with the ultimate aim of improving and transforming practice.

Janet Rothney, the University of Manitoba Dentistry Librarian and the CCP coordinator, compiled feedback from the registrants regarding the library sessions held annually. These statistics were published in the Connections newsletter. Ms. Rothney conveyed that the members have evolved since the implementation of the CCP. The evidence gathered indicates that the registrants' researching abilities are slowly improving. Qualitative data suggests an increased number of effective research questions. Additionally, the registrants are demonstrating a better understanding of what types of literature they want to research. Consequently, through this process their technological skills are progressing yearly. Furthermore, Ms. Rothney acknowledges that many members continue to need very basic computer assistance (downloading and saving PDFs, accessing a webmail account) and are frustrated by both the lack of available information on their chosen topics and the process of continuing professional development. However, the registrants' feedback of library sessions held in February/March 2014 were extremely positive. The registrants found the workshops very informative, and that Ms. Rothney was a knowledgeable source of information.

Sheryl Sloshower provided four workshops to the dental hygiene graduating class at the School of Dental Hygiene in March and April. She discussed the College's Continuing Competency Program (CCP) and the importance of employing reflection, self-assessment, external feedback, critical thought and problem solving to the Continuing Competency Record (CCR). In addition, she discussed the Professional Activity Record (PAR), the CCP directives and regulations, the history of the CCP and how it is mandated by government.

Aaron Szucsik was hired as a CCP Reviewer after being mentored over the past year by Ms. Sloshower.

There were 10 registered journal clubs with varied topics consisting of oral cancer awareness and prevention, effects of interdental cleansing and use of fluoride on incipient lesions, providing oral health screenings, digital imaging, and immigrant oral health/health practices in their home countries.

## CONTINUING COMPETENCY STATISTICS

In 2014-2015:

**119** audit letters were sent

**114** submissions were received on time

In assessing the previous year's CCP submissions:

**12** were deficient

**0** provided insufficient documents

**0** were not received



## ONLINE INFORMATION FOR INTERNATIONALLY EDUCATED DENTAL HYGIENISTS

The Office of the Manitoba Fairness Commissioner (OMFC) renewed its promise to the government of Manitoba to review the registration practices of all of the regulated professions in Manitoba, evaluated against a single, broad fairness standard. The OMFC indicated that dedicated and fair practices need to be applied in the assessment and registration of internationally educated applicants. The Office indicated that it was committed to providing regulators meaningful registration reviews that result in focused evaluations and recommendations that bear directly on the reasonableness of the process for applicants seeking registration. Hence, the CDHM followed through on its commitment to the OMFC and its recommended action plan

by creating a dedicated online landing page for internationally educated applicants. This page provides clear, complete and accurate information about the assessment and registration process for internationally educated dental hygienists. The following link was created to provide internationally educated dental hygienists with the information they need to guide them through the registration process to practice in Manitoba:

<http://www.cdhm.info/international-applicants/>

# THE REGULATED HEALTH PROFESSIONS ACT

The goal of the RHPA Working Group is to prepare the materials required for meetings with Manitoba Health. Subcommittees have been preparing between working group meetings. Over the 2014-15 winter two major things happened. First, it became apparent that the work involved in negotiating with each of the 23 self-regulated health colleges involved more time and effort than Manitoba Health anticipated, thus all progress was delayed. This likely provides CDHM with more time to prepare for our submission under the assumption that our timeframe will also be delayed. The work is complicated and accuracy is critical. The work must still proceed because the dates for CDHM to present are as yet unknown.

Second, because the sequence of events has shifted, some of the subcommittees cannot continue until others are further along in their progress. Thus, holding meetings of the large working group with minimal outcomes seemed to be a waste of precious volunteer resources. Therefore, the RHPA Working Group meeting scheduled for April 30th, 2014 was cancelled; however the subcommittees did provide written updates of work to date.

In spring 2014, an RHPA strategic planning meeting was held to review progress of the subcommittees and also to develop recommendations for the May 2014 council meeting. The meeting was attended by Betty Ann Zegarac, Mickey Wener, Terry Phillips, Alayna Gelley, Patti Hawthorn and Stephanie Gordon. This group also constituted membership from all of the subcommittees.

Decisions made by Council at the May 2014 Council meeting:

- The structure of the RHPA Working Group will align with the other committees of council and be known as the 'CDHM RHPA Committee.'
- All members of the RHPA committee and subcommittees will sign new confidentiality agreements.
- Betty Ann Zegarac is the CDHM RHPA Committee Chair.



- Mickey Wener will continue to focus on the largest and most important section of the CDHM submission, the Reserved Acts, which are documented details of the current scope of practice.
- Subcommittees will continue to work under the overarching RHPA committee. The restructuring means fewer meetings for most subcommittee members, as there will be only one representative from each subcommittee on the larger RHPA committee.
- An RDH representative would be invited from the school and the association.
- The CDHM RHPA Committee of Council would meet twice a year: before the fall and spring Council meetings. The subcommittees would continue working as subcommittees and provide written updates.
- To consolidate the work done thus far and to make it accessible to all subcommittee members, especially as tasks change hands, a portfolio of 'work-to-date' should be assembled. Each subcommittee will provide documents/files that will be housed in a collection at the CDHM office.

## MANITOBA ALLIANCE OF HEALTH REGULATORY COLLEGES

In January 2015, the Manitoba Alliance of Health Regulatory Colleges (MAHRC) launched a public awareness campaign on the role and responsibilities of regulatory colleges. A website and a TV commercial were created to support this initiative.

The website design provides clear navigation with easy-to-understand content, written for all Manitobans. The site features a list of all health regulators in the province as well as other useful information, such as the RHPA.

The commercial was produced to appeal to adult Manitobans and ran on stations throughout the province in January and February 2015.

For further information, visit [www.mahrc.net](http://www.mahrc.net)



**SAFETY**

Manitoba's Health Regulators  
Protecting your right to safe and ethical care.

You are an important Health Regulator in your profession. We make sure that you have the right to safe and ethical care.

It is important that your health care is delivered by someone who is responsible, competent and who follows standards of practice and codes of ethics.

The goal is safe, quality health care.

If you have questions or wish to report if your health care professional is not meeting the ethical standards to contact them directly.

Administrative Support	Chiropractors	Physiotherapists
Physicians	Registered Nurses	Registered Dietitians
Registered Nurses	Registered Technicians	Registered Technologists
Registered Technicians	Registered Technologists	Registered Therapists
Registered Therapists	Registered Therapists	Registered Therapists
Registered Therapists	Registered Therapists	Registered Therapists
Registered Therapists	Registered Therapists	Registered Therapists
Registered Therapists	Registered Therapists	Registered Therapists
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For more information visit a list of Manitoba's Health Regulators on [www.mahrc.net](http://www.mahrc.net)

**MAHRC**



**PROTECTION**

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**MAHRC**



**ETHICAL CARE**

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**MAHRC**

# PRACTICE GUIDELINES FOR CLIENT CARE

The CDHM is committed to developing guidelines that are practical and supportive to dental hygienists. It is a fundamental responsibility of dental hygienists to be familiar with these guidelines.

“Practice guidelines are systematically developed statements to assist practitioner and patient decisions about appropriate health care for specific clinical circumstances” (Institute of Medicine, 1990). They define the role of specific assessment and treatment procedures in the management of clients. The purpose of practice guidelines is to support clinicians and clients in making appropriate decisions about health care. In the summer of 2014, the Council developed Practice Guidelines specific to:

- 1) the removal of implant supported crowns and/or fixed dentures
- 2) vital tooth whitening
- 3) administration of oral anaesthetic

These documents can be found on the CDHM website with other practice guidelines.

## FUTURE OUTLOOK

### COMPUTER MANAGEMENT SYSTEM

In August 2014, the Registrar asked Council to approve a new computer management system to streamline the College’s registration processes. The search for a company to provide this service began in February 2015 with a formal Request for Proposals. Ultimately, Council approved the Registrar to hire Alinity Incorporated to create, implement and launch the system. The 2016 renewal year will be the first year using the new computer management system.

### FINANCIAL POSITION

Total College assets at the end of the 2014/2015 fiscal year were \$ 342,454. The previous year’s assets were \$312,165. The value of assets increased by 9.7%,

Total revenue at the end of the 2014/2015 fiscal year was \$ 328,713. This compares to previous year revenue of \$314,180 — an increase of 4.6%

Total expenses increased by 7.4%. Expenses for the 2014/2015 fiscal year were \$314,920. The previous year’s expenses totaled \$293,102.

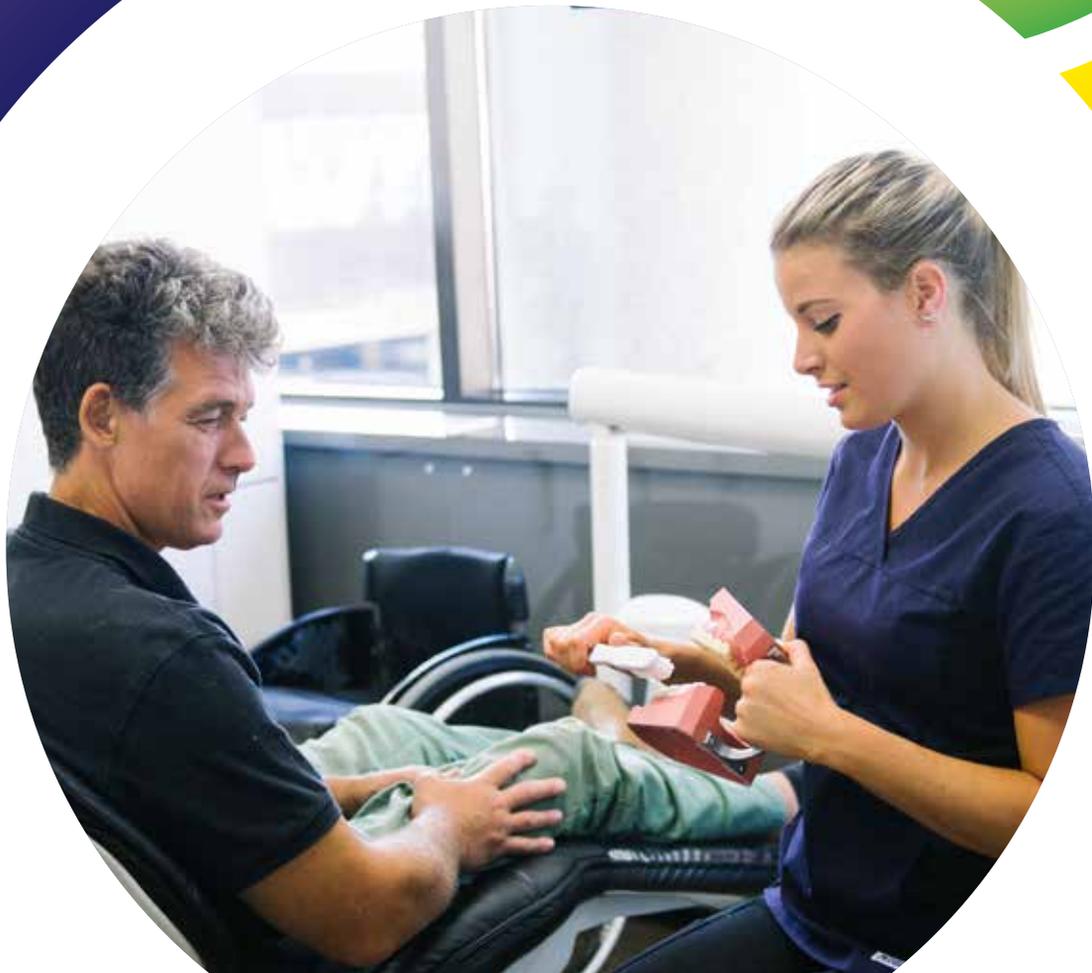
In the 2012/2013 and 2013/2014 fiscal years, Council approved a reserve fund totaling \$90,000. Due to the forthcoming expense of the new computer management system, which will cause registration fees to increase next year, during the 2014/2015 fiscal year Council decided to again hold the reserve fund at the same level.

The financial results, year over year, consistently indicate the CDHM is financially stable.



**COLLEGE OF DENTAL  
HYGIENISTS OF MANITOBA  
FINANCIAL STATEMENTS**

April 30, 2015  
(Unaudited)





## REVIEW ENGAGEMENT REPORT

To the Members of the College of Dental Hygienists of Manitoba

We have reviewed the statement of financial position of College of Dental Hygienists of Manitoba as at April 30, 2015 and the statements of operations and changes in net assets, and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of inquiry, analytical procedures and discussions related to information supplied to us by the Organization.

A review does not constitute an audit and consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Winnipeg, Manitoba  
July 21, 2015

CERTIFIED GENERAL ACCOUNTANTS

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA  
STATEMENT OF FINANCIAL POSITION**

AS AT APRIL 30, 2015

(UNAUDITED)

**ASSETS**

	<u>2015</u>	<u>2014</u>
<b>CURRENT</b>		
Cash	\$ 316,335	\$ 280,463
Prepaid expenses and deposits	<u>6,764</u>	<u>4,756</u>
	323,099	285,219
<b>TANGIBLE CAPITAL ASSETS</b> , notes 2 and 3	<u>19,355</u>	<u>26,946</u>
	<u>\$ 342,454</u>	<u>\$ 312,165</u>

**LIABILITIES**

<b>CURRENT</b>		
Account payable	\$ 11,302	\$ 7,243
Deferred revenue, note 6	<u>218,027</u>	<u>205,590</u>
	229,329	212,833

**NET ASSETS**

<b>NET ASSETS</b>		
Internally restricted net assets	109,355	96,946
Unrestricted net assets	<u>3,770</u>	<u>2,386</u>
	<u>113,125</u>	<u>99,332</u>
	<u>\$ 342,454</u>	<u>\$ 312,165</u>

Approved on behalf of the Board:

  
\_\_\_\_\_

*The accompanying notes are an integral part of these statements.*

## COLLEGE OF DENTAL HYGIENISTS OF MANITOBA STATEMENT OF OPERATIONS

FOR THE YEAR ENDED APRIL 30, 2015

(UNAUDITED)

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Registration fees	\$ 312,093	\$ 293,652
Application fees	9,500	10,450
Interest	2,740	2,348
Other	4,380	7,730
	<u>328,713</u>	<u>314,180</u>
<b>EXPENSES</b>		
Accounting	6,176	7,993
Accreditation	3,979	3,546
Advertising and promotion	1,357	3,125
Amortization	8,970	9,927
Annual general meeting	6,418	7,547
Bank charges and interest	138	193
Committees	10,618	9,259
Consulting services	6,671	10,276
Insurance	3,051	3,038
Legal fees	23,772	21,035
Memberships and subscriptions	1,044	1,054
Newsletter	1,627	2,059
Office	24,140	20,122
Professional development	23,927	12,410
Rent and utilities	24,595	22,930
Salaries and benefits	163,369	154,113
Telephone and internet	3,125	2,605
Website	1,943	1,870
	<u>314,920</u>	<u>293,102</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ 13,793</u>	<u>\$ 21,078</u>

*The accompanying notes are an integral part of these statements.*

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA  
STATEMENT OF MEMBERS' SURPLUS**

FOR THE YEAR ENDED APRIL 30, 2015

(UNAUDITED)

	<u>Unrestricted 2015</u>	<u>Fund 2015</u>	<u>Fund 2015</u>	<u>Fund 2015</u>	<u>assets 2015</u>	<u>Total 2015</u>
Members' surplus and fund balances, opening balance	\$ 2,386	\$ 50,000	\$ 10,000	\$ 10,000	\$ 26,946	\$ 99,332
Excess of revenues over expenses	13,793	-	-	-	-	13,793
Interfund transfers	<u>(12,409)</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>(7,591)</u>	<u>-</u>
Members' surplus and fund balances, closing balance	<u>\$ 3,770</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 19,355</u>	<u>\$ 113,125</u>

	<u>Unrestricted 2014</u>	<u>Operational Contingency Reserve Fund 2014</u>	<u>RHPA Reserve Fund 2014</u>	<u>Registrar Succession Reserve Fund 2014</u>	<u>Invested in tangible capital assets 2014</u>	<u>Total 2014</u>
Members' surplus and fund balances, opening balance	\$ 42,808	\$ -	\$ -	\$ -	\$ 35,446	\$ 78,254
Excess of revenues over expenses	21,078	-	-	-	-	21,078
Interfund transfers	<u>(61,500)</u>	<u>50,000</u>	<u>10,000</u>	<u>10,000</u>	<u>(8,500)</u>	<u>-</u>
Members' surplus and fund balances, closing balance	<u>\$ 2,386</u>	<u>\$ 50,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 26,946</u>	<u>\$ 99,332</u>

The accompanying notes are an integral part of these statements.

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA  
STATEMENT OF CASH FLOW**

FOR THE YEAR ENDED APRIL 30, 2015

(UNAUDITED)

	<u>2015</u>	<u>2014</u>
<b>Cash provided by (used in) operating activities:</b>		
Cash received from members	\$ 340,370	\$ 324,265
Interest received	2,740	2,348
Grants and other receipts	4,380	7,730
Cash paid to suppliers and employees	<u>(310,239)</u>	<u>(291,657)</u>
<b>Net cash provided by (used in) operating activities</b>	37,251	42,686
<b>Cash provided by (used in) investing activities:</b>		
Purchase of tangible capital assets	(1,379)	(1,427)
<b>Net increase in cash</b>	35,872	41,259
<b>Cash, beginning of year</b>	<u>280,463</u>	<u>239,204</u>
<b>Cash, end of year</b>	<u>\$ 316,335</u>	<u>\$ 280,463</u>

*The accompanying notes are an integral part of these statements.*

# COLLEGE OF DENTAL HYGIENISTS OF MANITOBA NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2015

(UNAUDITED)

## 1. PURPOSE

The College of Dental Hygienists of Manitoba (CDHM) is the self-regulating body for the profession in Manitoba. The College provides services to its membership and governs its members in a manner that serves and protects the public interest.

The College was incorporated under The Dental Hygienists Act of Manitoba. As a not-for-profit organization, the College is exempt from tax under the Income Tax Act.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### a) Basis of Presentation

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### b) Revenue recognition

The College follows the deferral method of accounting for revenues. Member registration fees are recognized in the year to which they relate on a pro rata basis. Accordingly, member fees for the subsequent fiscal year are deferred and recognized as revenue in the applicable year. All other revenue is recognized as revenue of the fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest is recognized as revenue when earned.

### c) Tangible Capital assets

The capital assets are recorded at cost. Amortization has been recorded in the accounts to amortize the cost of the capital assets over their estimated useful lives and the rates applied are as follows:

Computer and software	20% diminishing balance
Equipment	20% diminishing balance
Leasehold improvements	20% straight-line

No amortization is recorded in the accounts in the year of acquisition.

### 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 amounts of assets and liabilities, and the reported amounts of revenue and expenses. The main estimates include estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, employee future benefits, and disclosure of contingencies.

## COLLEGE OF DENTAL HYGIENISTS OF MANITOBA NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2015

(UNAUDITED)

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Fund accounting

The Organization follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Tangible Capital Asset Fund reports the assets, liabilities, revenues, and expenses related to the Organization's tangible capital assets.

The Operational Contingency Reserve fund represents an amount restricted to mitigate fluctuations in revenue and cash flow.

The RHPA Reserve Fund is an amount restricted for the cost of complainance and training related to the Regulated Health Professions Act (RHPA).

The Registrar Succession Reserve Fund is an amount restricted to address the recruitment and training costs associated with the succession of the Registrar.

f) Donated services

The work of the College is dependent on the voluntary service contributed by many members. Donated services are not recognized in the financial statements because of the difficulty in determining their fair value.

### 3. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	Accumulated <u>Amortization</u>	Net Book Value <u>2015</u>
Computers and software	\$ 22,046	\$ 12,503	\$ 9,543
Furniture and equipment	29,075	19,263	9,812
Leasehold improvements	<u>22,432</u>	<u>22,432</u>	<u>-</u>
	<u>\$ 73,553</u>	<u>\$ 54,198</u>	<u>\$ 19,355</u>

	<u>Cost</u>	Accumulated <u>Amortization</u>	Net Book Value <u>2014</u>
Computers and software	\$ 21,237	\$ 10,320	\$ 10,917
Furniture and equipment	28,505	16,952	11,553
Leasehold improvements	<u>22,432</u>	<u>17,956</u>	<u>4,476</u>
	<u>\$ 72,174</u>	<u>\$ 45,228</u>	<u>\$ 26,946</u>

## COLLEGE OF DENTAL HYGIENISTS OF MANITOBA NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2015

(UNAUDITED)

### 4. LEASE COMMITMENTS

The organization is committed under a lease agreement for the premises. The minimum annual commitment for lease payments is as follows:

2016	22,522
2017	22,522
2018	22,522

### 5. FINANCIAL INSTRUMENTS

CDHM's financial instruments consist of cash, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

#### Credit risk

CDHM maintained cash with reputable and major financial institutions. The organization does not have any significant credit risk.

#### Currency risk

CDHM does not have any significant currency risk.

#### Interest rate risk

CDHM does not have any significant interest rate risk.

#### Fair value

CDHM's cash, accounts payable and accrued liabilities are short term financial instruments whose fair value approximates their carrying values.

### 6. DEFERRED REVENUE

	<u>2015</u>	<u>2014</u>
Balance, beginning of year	\$ 205,590	\$ 192,827
Prior year accrual reversed	(205,590)	(192,827)
Amount received during the year	327,040	308,385
Amount recognized as revenue	(109,013)	(102,795)
Balance, end of year	<u>\$ 218,027</u>	<u>\$ 205,590</u>



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