

ANNUAL REPORT

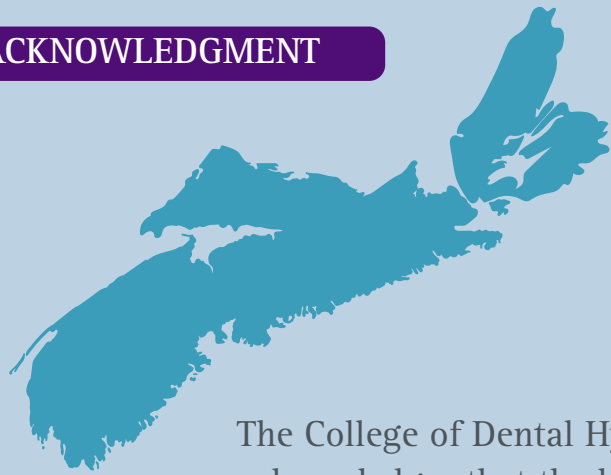
November 1, 2021
to October 31, 2022



College of
Dental Hygienists
of Nova Scotia

Serving and Protecting the Public | High Standards of Care

LAND ACKNOWLEDGMENT



The College of Dental Hygienists of Nova Scotia (CDHNS) acknowledges that the land on which we operate, what we call Nova Scotia, is the traditional and ancestral territory of the Mi'kmaq, whose inherent rights were recognized in the Peace and Friendship Treaties that were signed from 1725 to 1779. This series of treaties did not surrender Indigenous land, resources, or sovereignty to the British Empire, but instead established rules for an ongoing relationship between nations. The treaties were later reaffirmed by Canada in Section 35 of the Constitution Act, 1982, and remain active to this day. The CDHNS joins our registrants and our communities in the labour of reconciliation, and we are grateful to live and work together as treaty people in Mi'kma'ki. We are committed to working together to continue building strong and positive relationships together.

The CDHNS would also like to acknowledge the existence of people of African descent in Nova Scotia for over 400 years. We honour and offer gratitude to the ancestors who came before us to this land and the commitment to not let our history be lost.

CDHNS Mega End (Mission):

The College of Dental Hygienists of Nova Scotia exists so that, in the best interest of the public, the practice of dental hygiene is effectively regulated and the integrity of the profession is supported through the cost-effective stewardship of resources.

Vision:

The College of Dental Hygienists of Nova Scotia, operating in the best interest of the public, is a self-sustaining regulatory authority whose registrants are recognized by the public as essential health care providers. The College supports an environment of interprofessional collaboration, professional advancement and equitable access to health care for all Nova Scotians.

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This report covers the College of Dental Hygienists of Nova Scotia's responsibilities and actions between November 1, 2021 to October 31, 2022

Printed April 2023



CHAIR'S MESSAGE

Dear Friends and Colleagues,

As Chair of the College of Dental Hygienists of Nova Scotia, it is my privilege to present the Annual Report for November 1, 2021, to October 31, 2022.

I would like to acknowledge that the work outlined in this report involved the knowledge, expertise, commitment, and perseverance of staff, volunteers, registrants, and partners. To the Council and Committee members who volunteered their time and knowledge, to staff going over and above to keep all the balls in the air, to the registrants keeping up with all the changes as you strive for excellence in your profession, and to partners for working together to achieve something bigger than each of us could do individually, I say "Thank you". This report spans the terms of two Chairs – mine and Allison Craig's. A special acknowledgement goes to Allison Craig (past Chair) and Hilary Boudreau (Vice Chair). I want to thank them for their guidance and for setting the stage for me to slide into this role, with ease.

As you prepare to review this report, you are reminded that Council's decisions are made with significant thought, discussion, debate, education, and consultation with experts. We frequently remind ourselves that our mandate is to serve and protect the public. There were several areas where the Council had an opportunity to enhance the work of the CDHNS in the above-mentioned mandate. Two new policies were implemented; Ortho and Restorative this annum. Continued work was completed on the joint Infection Prevention and Control (IPAC) document, which was passed in December 2022 – just after this fiscal year ended. These changes were necessary for public protection.

With developments both nationally and internationally over the past decade, Council is reminded of the need to stay abreast of the ever-changing environment, including trends in health profession regulation. The CDHNS continues to engage the government in the process of revising our regulations, which started in 2018. During the 2021/22 fiscal year, we began working with the provincial government and the other NS health regulators, on developing a common health profession Act, that would encompass common processes and requirements for all regulated health professions. I would like to remind all registrants that Professional Liability Insurance is a requirement and each registrant needs to ensure that this is maintained. Please see the [information document](#) posted on our website, which was circulated to all CDHNS Registrants in 2021, along with a cover letter.

I would be amiss if I did not mention the ongoing work to navigate the COVID-19 Pandemic. During this fiscal year, there were many changes that required adaptation to allow dental hygienists to provide safe and competent care. At times, these changes occurred very quickly and we thank all of you for your commitment to complying with these requirements. The CDHNS, along with the other three oral health regulators, strived to ensure that you were provided with timely information to assist you in delivering safe oral healthcare in NS.

In closing, I would like to extend my sincere appreciation to all returning, outgoing, and new Council members and registrants. I am proud to be a part of such a dedicated group of individuals who put a tremendous amount of work into helping ensure that the practice of dental hygiene in this province remains safe, effective, and current. Wishing you all a safe and enjoyable summer season.

Kayla Leary-Pinch
CDHNS Chair, July 1, 2022 to June 30, 2023

INTRODUCTION

BACKGROUND

Dental hygienists have been providing services to Nova Scotians since 1955. The profession has been self-regulating since May 15, 2009. The profession is regulated under the Dental Hygienists Act of Nova Scotia (2007) and the Dental Hygiene Profession Regulation. The Act facilitates efficient and effective delivery of dental hygiene services in a wide variety of settings including interdisciplinary health centres, dental hygiene practices, dental offices, community health, continuing care facilities, and home care settings.

THE ROLE OF THE COLLEGE

The Dental Hygienist Act and Regulations give us the authority to:

- determine who is qualified to practice dental hygiene in Nova Scotia
- set and administer standards of practice
- resolve complaints about dental hygienists and administer discipline when necessary

As the regulatory authority, the College requires Nova Scotia dental hygienists to:

- meet or exceed the standards for registration and renewal of licences
- meet the requirements of the CDHNS's quality assurance program, including the continuing competence program and a requisite number of practice hours
- meet the Practice Standards approved by the CDHNS
- abide by the approved Code of Ethics

By meeting these professional expectations, Nova Scotia's dental hygienists are well prepared to provide safe, ethical, effective oral health care services to their clients.

OVERVIEW OF SERVICES PROVIDED BY THE PROFESSION

In their practice, dental hygienists do one or more of the following:

- assess, diagnose and treat oral health conditions through the provision of therapeutic, educational and preventive dental hygiene procedures and strategies to promote wellness,
- provide restricted activities authorized by the regulations, and
- provide services as clinicians, educators, researchers, administrators, health promoters, and consultants.

RESTRICTED TITLE

Only a registrant of the College of Dental Hygienists of Nova Scotia who holds a practising licence may use the following titles, abbreviations and initials:

- dental hygienist
- registered dental hygienist
- DH
- RDH

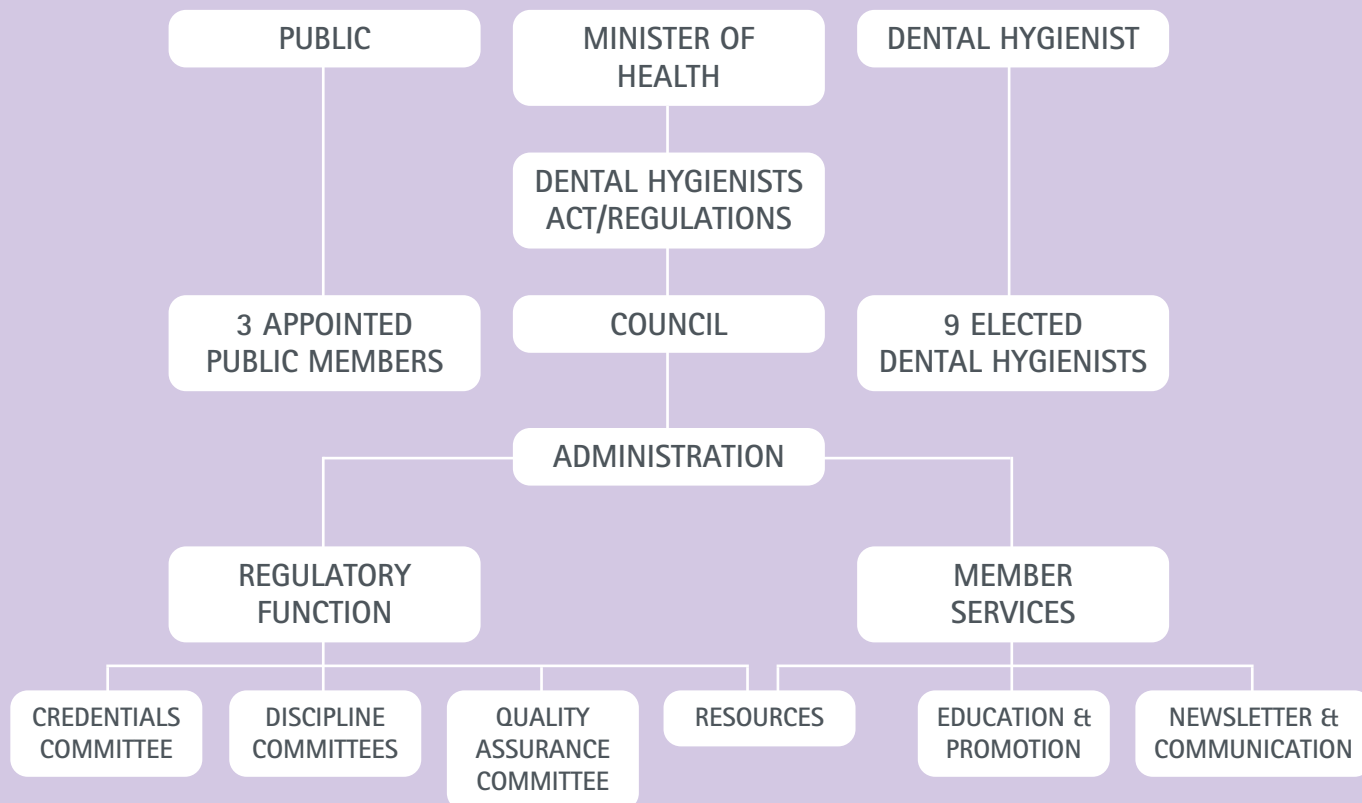
What constitutes dental hygiene practice in Nova Scotia?

Section 22 of the Act provides details regarding dental hygiene scope of practice. In conjunction with the Regulations (including Sections 25 and 26: Scope of Practice), the practice of dental hygiene is defined. Only CDHNS registrants who hold a practising licence may engage in the practice of dental hygiene in Nova Scotia, whether as a volunteer or for remuneration. The practice of dental hygiene includes registrants who act as clinicians, educators, researchers, administrators, health promoters, and/or consultants.

ORGANIZATIONAL STRUCTURE

The CDHNS is established through the Dental Hygienists Act of Nova Scotia (2007). Council, Statutory Committees, and other positions are determined in accordance with the Act and Regulations. The organizational structure is set out below.

ORGANIZATIONAL CHART



Licence Renewal Deadlines

Accordingly, all information must be received by the CDHNS by the specified date on the renewal notice, as determined by Council. The application deadline for renewal for the 2023/24 licence is Tuesday, October 3, 2023 (11:59 pm). A **complete application**, including payment of fees and any other requirements e.g., CPR at the level specified by Council, must be received by that deadline.

Individuals who do not meet the Council-set deadline of Tuesday, **October 3, 2023** but submit a **complete renewal** application between **October 4 and October 31, 2023** will be required to pay additional fees. During this time period:

- Registrants wishing to renew their practising licence must pay an additional **\$100 payment**.
- Registrants wishing to renew in the non-practising licence category must pay an additional **\$20 payment**.

Registrants who do not renew by **October 31, 2023** will have their licence suspended. If they want their licence renewed, they will be required to pay reinstatement fees in addition to the \$100 payment, and will be required to provide proof they have met all other licensing requirements. If repeated and flagrant violations of these deadlines and the renewal process occur, a complaint may be referred to the Investigation Committee.



Council as of July 1, 2022

(Top, left to right) Kayla Leary-Pinch-Chair, Hilary Boudreau-Vice Chair, Shelby Devan-Executive Member, Greg Glynn-Exec./Public Member, David Acker-Public Member, Elizabeth Mann-Public Member, (Bottom, left to right) Bethany Boucher, Mallory Brent, RaeLynn MacLean, Danielle Newell, Neala Spencer, Leora Weatherhead

GOVERNANCE

COUNCIL

The Council is comprised of not fewer than nine regulated registrants of the College, elected by the members, and three members of the public appointed by Governor in Council. Council appoints the Registrar, and members of the Credentials, Investigation, and Hearing Committees.

COUNCIL'S ROLE

This year, Council held a total of four meetings and an Annual General Meeting between Nov 1, 2021 and October 31, 2022 to fulfill the responsibility of managing and conducting the business of the CDHNS.

REGISTRAR & COMPLAINTS DIRECTOR

The Registrar performs all duties designated to that position by the legislation and those other duties delegated by the Council. The Registrar also serves as Complaints Director. The Complaints Director receives and directs written complaints to the Investigation Committee or may, in exceptional circumstances, refer a complaint directly to the Hearing Committee.

COLLEGE MANAGEMENT AND STAFF

College staff, including volunteer staff, is responsible for employing the appropriate means to ensure enforcement of the Act and Regulations, and achieving the CDHNS's goals and objectives (Ends) through application of policies established by the Council, and within the resources available.

Stacy Bryan, Registrar/CAO, Complaints Director

Kelly Hurlburt, Professional Development and Communications Coordinator

Jasleen Kaur, Administrative Assistant - (to Oct 14, 2022, currently on maternity leave)

Danielle Graham, Administrative Assistant - (from Oct 7, 2022)

Volunteers

The CDHNS is indebted to its myriad of volunteers who selflessly dedicate their time and talents to serve the CDHNS in a variety of ways, including Committee work, providing educational sessions requested by the public, and providing feedback to surveys and CDHNS documents.

STANDING COMMITTEES

CREDENTIALS COMMITTEE

The Credentials Committee consists of no fewer than five individuals, three of whom are College registrants and two public representatives. As required by the Fair Registration Practices Act, the Credentials Committee acts as an appeal body for registration and licensing decisions. The Credentials Committee reviews registration and licensing issues referred to them by the Registrar. Applicants for registration or licensing may request to appear before the Credentials Committee. Registrants may appear before Council on matters of licensing. The Credentials Committee decisions on registration are final.

Alma Wade	Chair
Karen Ann MacDonald (Martell)	Vice-Chair
Christine Ingram	Secretary to Feb 28, 2022
Helene MacDonald	as of Oct 4, 2022
Dianna Major	
Rebekah Skeete	Public Member, as of Nov 8, 2021

INVESTIGATION COMMITTEE

The Investigation Committee (IC) investigates complaints concerning any registrant of the College regarding a disciplinary matter directed to it from the Complaints Director. When a complaint has been forwarded from the Registrar, the Chair will appoint a panel of three members of the Committee, one of whom must be a public representative to investigate the complaint according to the legislation and policies.

Nancy Berkshire	Chair, Public Member, as of Jan 1, 2022
David Devan	Vice-Chair, as of Mar 1, 2022; Public Member
Michelle Charlton	as of Jan 1, 2022
Karen Alcoe-Guest	
Paulette Anderson	Public Member
Mallory Brent	
Sonya Bishop	as of Jan 24, 2022
Joyce Lind	as of Jan 1, 2022

HEARING COMMITTEE

The Hearing Committee consists of a group of no less than 5 practising CDHNS registrants and 2 members of the public appointed by Council. These individuals have agreed to be available to hear a complaint referred from the Investigation Committee or the Registrar. When a complaint is referred to hearing, the Chair of the Hearing Committee appoints a panel of five persons from the Committee, at least one of

whom is a public representative, to act as the Hearing Panel for purposes of the discipline process.

David Purdy	Chair
Susan (Sue E) Walker	Vice-Chair, as of Nov 8, 2021
Heather Bell	
Gina Bouchard (Salyzyn)	
S. Kim Haslam	as of Mar 1, 2022
Michael Maddalena	Public Member
Loretta Manning	Public Member
Wendy Stewart	

QUALITY ASSURANCE COMMITTEE (QAC)

The Quality Assurance Committee consists of no less than five members. Under the direction of the Registrar, the QAC conducts the Continuing Competency Audit and reviews other matters concerning the mandatory continuing competency program referred to it by Administrative staff.

Sonya Bishop	Chair to Nov 7, 2021
Sydney Nelson	Chair, as of Nov 8, 2021
Sandra Rhodenizer	Vice-Chair to Nov 7, 2021
Kaleigh Wagner	Vice-Chair, as of Nov 8, 2021
Caroline Bell	as of Nov 8, 2021
Melanie Carpenter	
Palmer Nelson	
Jennifer Steele	as of Nov 8, 2021
Brittany Weagle	

MEMBER SERVICES COMMITTEE

This Committee is the vehicle through which members have the opportunity to participate, engage and promote the dental hygiene profession. It is an advisory committee to the Registrar or designate. It serves as a liaison between CDHNS membership, as a whole, and CDHNS Administration/Registrar. Some of the responsibilities include coordinating the Annual CDHNS Continuing Competency event, undertaking projects considered to be of interest and professional benefit/promotion to the general membership of the CDHNS and exploring options and opportunities to support the CDHNS in achieving ENDS.

Andrea Hare	Chair, as of Nov 1, 2021
Kim Haslam	Vice-Chair
Ruth McConkey	
Katie Daye	
Stephanie Saunders	as of Jan 25, 2022
Rikki Smith	
Kelly Hurlburt	CDHNS Designate



EXCELLENCE IN DENTAL HYGIENE CARE – REGULATING THE PROFESSION

Stacy Bryan –
Registrar/Chief
Administrative
Officer (CAO)

National Examination

Successful completion of the National Dental Hygiene Certification Examination (NDHCE) is required for registration with the CDHNS.

The examination is offered three

times per year at sites throughout Canada. Dalhousie University serves as the exam site in Nova Scotia. Due to the COVID-19 pandemic, many writing sites closed, or were open with significantly reduced capacity. Currently, the exams are administered using virtual proctoring. The CDHNS is a voting member of the National Dental Hygiene Certification Board (NDHCB) and CDHNS registrants sit on the NDHCB Exam and the Item Writing Committees.

In September 2021, the Federation of Dental Hygiene Regulators of Canada (FDHRC) and the National Dental Hygiene Certification Board (NDHCB), announced their formal decision to amalgamate the two organizations into a single national entity, effective Jan 1, 2022. The new organization has been incorporated under the name of the Federation of Dental Hygiene Regulators of Canada (FDHRC). The FDHRC operates from the current NDHCB office in Ottawa and provides the same professional leadership and quality assurance as always, while continuing to ensure the protection of the public.

Jurisprudence Examination: *Knowledge of Dental Hygiene Practice in Nova Scotia: Jurisprudence*

All applicants for licensing must successfully complete a jurisprudence exam for Nova Scotia which assesses an applicant's understanding of the legislation, standards of practice, and other matters relevant to the practice of dental hygiene in Nova Scotia. There are two courses (with exams) that meet these criteria – *the Jurisprudence (JP) Course for Nova Scotia* **or** *the Self-Initiation (SI) Course for Nova Scotia* (exam includes SI and JP exam content). Both are offered as an online course on the Canadian Dental Hygienists Association (CDHA) website. Current registrants can complete the Jurisprudence Examination as a continuing competence learning opportunity.

Clinical Examinations/Practice Hours

Applicants who graduate from non-accredited programs must pass any examination or examinations approved by the Council, in addition to meeting all other requirements. Generally, the NDHCB certificate and an approved performance-based (clinical) exam is required. The Regulations require those who have been away from practice for three years or more to complete an approved clinical exam or other approved alternate requirements, as determined by Council and delegated to the Registrar. This includes Council approved refresher courses, such as Dalhousie's dental hygiene refresher course offered through their Dental Continuing Education Dept.

In February 2015, the CDHNS Council approved a practice hours requirement for licensing or licence renewal. The CDHNS is seeking a regulatory change and three-year NOTICE was served to the membership of the change noted below.

Council served notice to the CDHNS registrants that all registrants will need to acquire 600 practice hours in a three-year period to be eligible for licence renewal.

For registrants who have graduated more than three years prior to their application for a licence or licence renewal, the registrant must provide evidence of 600 hours of practice as a dental hygienist within the 3 years immediately preceding the date the Registrar receives a complete application.

Hours of practice were tracked beginning November 1, 2017 and the 600 hours requirement took effect on November 1, 2020.

Accredited Dental Hygiene Programs

Applicants applying for initial registration must be graduates of a dental hygiene program accredited by the Commission on Dental Accreditation of Canada (CDAC) or the Commission on Dental Accreditation of the American Dental Association; or they must successfully complete any examinations approved by Council.

CDAC accredits dental hygiene programs in Canada and has a reciprocal agreement with the Accreditation Commission in the U.S. The Federation of Dental Hygiene Regulators of Canada (FDHRC) has representatives on CDAC. Due to the continuing COVID-19 pandemic, many accredited dental hygiene programs encountered an interruption in the traditional delivery of these programs. CDAC instituted

additional reporting programs, from accredited DH programs, to outline the modifications the programs made to ensure that they graduated entry-level competent dental hygienists. All provincial DH regulators worked closely with CDAC and the individual programs to ensure that the programs adjustments still achieved the desired outcome.

CODE OF ETHICS AND PRACTICE STANDARDS

Code of Ethics and Practice Standards provide direction for health professionals in their practice. The CDHNS has adopted the CDHA Code of Ethics and Practice Standards as well as the National Dental Hygiene Competency Statements. The Act considers failing to maintain the Standards of Practice or failing to uphold the Code of Ethics adopted by the College as unprofessional conduct.

CDHNS Standards Documents:

- CDHA Entry-to-Practice Competencies and Standards for Canadian Dental Hygienists
- CDHA Code of Ethics
- CDHNS Care Directive for the Use of Local Anaesthetics
- CDHNS Best Practices: Self Initiation
- CDHNS Best Practices: Record Keeping
- Practice Protocol on Whitening /Bleaching
- Practice Protocol on Use of Lasers in Dental Hygiene Care
- COVID-19 Return to Work Guidelines for Nova Scotia Oral Health Professions (developed, and updated, in collaboration with all NS oral health regulators)
- The CDHNS was part of a multi-stakeholder provincial coalition, including Dalhousie researchers, the Provincial Dental Board of NS, and government policymakers, to [develop, disseminate, and evaluate](#) the return to work strategies for oral health professionals in NS.

Other useful documents recognized by the CDHNS include: Safety Code 30 – Radiation Protection in Dentistry and the Nova Scotia Dental Association’s Infection Prevention and Control Guidelines.

CONTINUING COMPETENCY PROGRAM (CCP)

In addressing the CDHNS’s responsibility to protect the public, quality assurance is one element that the CDHNS uses to meet this responsibility of ensuring dental hygienists provide safe and effective dental hygiene care. The Dental Hygienist Regulations provide for the establishment of quality assurance programs. A mandatory CCP has been in place since 2009. Council has delegated the responsibility for the administration of the program to the Registrar. Each registrant must meet the program requirements as set out in the Regulations and the Program Requirements document. Registrants must obtain 45 Continuing Competency Credit hours within a three year reporting period. A registrant’s three-year cycle begins on the January 1 closest to their date of licensure. The cycle renews every three years thereafter, as long as a practising licence is maintained.

Continuing Competency Audit Results	Total Performed	Total Complete (at initial review)	Extension granted	Total Incomplete	
				Pending (more info required)	Did not meet requirements
2016	40	34	–	6	
2017	42	31	1*	7*	3*
2018	38	27	3*	7*	1*
2019	42	34	0	7*	1*
2020	43	39	3*	0	4*
2021	44	33	2	1	10
2022	Audits for the year ending Dec 31, 2022, took place Feb 2023				

* All registrants met the requirements by their set deadlines.

An external auditor conducts a random selection of registrants for the CCP audits, annually, and the audits are completed by the Quality Assurance Committee (QAC) in February each year. If a registrant fails to meet the CCP requirements, the registrant is required to submit a written plan on how they will meet the requirements within the specified timeframe. If a registrant does not submit documents as requested, the College may take one or both of the following actions – A complaint may be initiated and processed through the College’s disciplinary process and/or the Registrar may suspend their licence in accordance with Subsection 34 (1) of the Regulations, until such time as all documents are submitted and their CC requirements have been met.

Quality Assurance Committee Report to Oct 31, 2022

The QAC met four times during this time period. The Committee communicates continually by email to give guidance to the Registrar and staff on specific registrant questions.

On November 7, 2021, the QAC met to review the CDHNS Continuing Competency Program (CCP) Requirements, review requests from CDHNS Registrants, discuss the upcoming Audit process, and update the CCP Revision Action plan. The CCP Requirements had been revised in October 2021, following approval by Council. No further changes were proposed after this meeting.

The audit process completed in Feb 2021 was once again followed – due to the COVID-19 restrictions. As such, the audit was completed over two virtual sessions of the QA Committee through the month of February 2022. We completed the annual Continuing Competency audits for practising registrants whose cycle ended on December 31, 2021. A total of 44 registrants were audited. The following decisions were made: One registrant was pending (unable to determine if requirements met; more information required), 10 registrants did not meet requirements, 33 registrants met requirements; and 2 extensions were granted (due to extenuating circumstances), for whom action plans were completed and reviewed at the time of audit. The two

individuals who received extensions are included in the totals for met and unmet. The registrants who did not meet the requirements submitted an approved action plan to meet the deficiencies, including a learning plan, with a reasonable time for completion. The requirements were met by their deadline.

On June 23, 2022, we held a meeting – the main focus was on developing Principles and Guidelines around the Audit. All Continuing Competency Programs (CCP) have a similar goal – they are intended to protect the public by providing requirements intended to help ensure that registrants provide safe, competent care throughout their professional careers.

The decision to develop more detailed Principles and Guidelines around the Audit was to provide further guidance for Registrants and the QAC around audit requirements and deficiencies to assist dental hygienists in achieving the goal of a CCP. The ‘appeal process’ had been previously consented to by Council in Feb 2020. This June 2022 meeting was the beginning of a process that included further research, proposed QAC revisions, and consultation with legal counsel. While not part of this fiscal year I’m reporting on, the final Audit Policies and Guidelines were approved by Council on Jan 21, 2023. These are posted in the Library of your Registrant Portal.

REGISTRANT STATISTICS

The Act and Regulations established a general register of members. Within that general register there are six possible classes of registrants: practising licence holders, non-practising class, provisional licence holders, student members, life members, and honorary members.

Practising licence holders may practice dental hygiene in the province subject to the Act and Regulations and may use the protected titles.

Non-practising class of membership is for individuals who were previously on the College’s Practising Licence holder register. Those holding non-practising membership may not engage in the practice of dental hygiene in Nova Scotia, but their names remain on the non-practising register list. They are not authorized to use the protected titles. Non-practising registrants are generally on maternity or disability leave, continuing further education, or seeking employment in

another field. Some are employed as dental hygienists outside the province of Nova Scotia.

Provisional licence holders may practice dental hygiene in the province but must do so only for a specific period of time and according to any provisions placed on the licence by the CDHNS.

The CDHNS licensing year is from November 1 to October 31.

CDHNS REGISTRANTS

Registrants as of October 31, unless noted	Jan 31, 2018	2018	2019	2020	2021	2022
Practising	689	704	695	756	803	805
Non-Practising	47	46	47	48	40	38
Provisional	0	0	1	0	1	1
Total	737	754	744	804	844	844
Honorary	1*	1*	1*	1*	1*	1*
Life	3*	3*	3*	3*	3*	2*

* The honorary and life members do not hold practising or non-practising licenses. In previous years, one life member held a practising licence. During this fiscal year, a life member passed away.

Life membership may be granted to a dental hygienist who has been a registered member in good standing of the College or its predecessor for at least 15 years, has been nominated by five voting registrants and has made an outstanding contribution to the College or the profession, as determined by Council.

Honorary membership status may be granted to any person who is not otherwise eligible for registration or licensing, is nominated by at least 5 voting registrants and has made such outstanding contributions to the College or to the profession of dental hygiene that the person is deserving of honorary status as determined by Council.

NEW REGISTRATIONS COMPLETED

	November 1, 2021 to October 31, 2022
Graduates Dalhousie	25
Oulton	11
Other New Registrants	12
Total	48

Independent Dental Hygiene Practitioners *(included in practising registrants above)*

The Regulations allow registered and licensed dental hygienists to provide services directly to the public in any practice setting. Practice settings can include long term care facilities, collaborative practices, multi discipline clinics, mobile services, or a stand-alone office. There are approximately 18 practising registrants who have self-identified as dental hygienist business owners who provide mobile dental hygiene services, stand-alone dental hygiene clinics, or provide services in collaborative care settings.

The following table shows the distribution of those who held practicing licences and have received additional CDHNS authorizations outlined in the first row.

	Authorized to Self-Initiate	Authorized to Administer Local Anesthetic	Authorized to Perform Orthodontic Procedures**	Authorized to Perform Permanent Restorative Procedures**
January 31, 2018	684*	283	N/A	N/A
February 1, 2018 to October 31, 2018	700	292	N/A	N/A
November 1, 2018 to October 31, 2019	690	268	N/A	N/A
November 1, 2019 to October 31, 2020	755	359	N/A	N/A
November 1, 2020 to October 31, 2021	802	399	N/A	N/A
November 1, 2021 to October 31, 2022	805	413	98	6

*Please note: This number has been corrected from previous years' reports.

**Prior to Oct 31, 2022, there was no formal authorization mechanism in place for these procedures.

Restricted Activities Authorization

This year, in preparation for amendments to the Dental Hygiene Regulations, which had been anticipated to be effective by the end of 2022, the CDHNS Council approved, and implemented, two policies around authorization to perform permanent restorative procedures and dental hygiene orthodontic procedures. As of Oct 31, 2022, all CDHNS registrants wishing to continue to engage in these procedures, as part of their dental hygiene scope of practice, must be authorized by the CDHNS Registrar. These additional authorizations are now published on the Public Register on the CDHNS website.

COMPLAINTS DIRECTOR REPORT

The CDHNS manages complaints, investigations, and hearing processes in accordance with the Dental Hygienists Act, Regulations, and other applicable legislation and policies. It is the College's policy to respond to formal written and signed complaints from all sources – members of the public, employers, other health professionals, other Colleges, and registrants of the College. The Registrar acts as Complaints Director and may lay a complaint on behalf of the College. The Registrar receives and directs written complaints to the Investigation Committee except in exceptional circumstances where the Registrar may refer a complaint directly to the Hearing Committee.

There were no complaints submitted, or investigated, during this reporting period.

FACILITATING CONTINUING COMPETENCY

The College is committed to facilitating opportunities for quality, evidence-based, and relevant continuing education for registrants. To meet this commitment, the CDHNS undertook a number of activities between Nov 1, 2021, and Oct 31, 2022.

2021 CDHNS Continuing Competency Event: The CDHNS held its first full-day, virtual, continuing competency event on Saturday, November 20, 2021, with 142 in attendance. The event featured 5 presenters who spoke on a variety of topics designed to assist dental hygienists in providing high-quality care, including providing trans-inclusive care, caries diagnosis, dentinal hypersensitivity, periodontal classification, and using social media as a dental hygienist.

2022 CDHNS AGM Highlights: The CDHNS Annual General Meeting was held virtually, on May 14, 2022 with 337 CDHNS registrants registered for this event. The general business was shared with all those in attendance, focusing on highlights in the Annual Report for the fiscal year, November 1, 2020 to October 31, 2021, including the audited financial statements. Stacy Bryan, Registrar, welcomed everyone. Allison Craig, then CDHNS Chair, presented her message and welcome. Wendy Stewart, (CDHA NS Director/CDHNS President) presented a pre-recorded greeting from the CDHA, which included an update on the CDHA activities that occurred over the last year. Dr. Brent Young presented a 30-minute educational session titled, *Indigenous Health Equity*.

Following this session, the general business was shared with all those in attendance, focusing on highlights in the Annual Report for the fiscal year, November 1, 2020, to October 31, 2021, including the audited financial statements. Sydney Nelson, Chair of the Quality Assurance (QA) Committee's submitted report was circulated prior to the meeting and was declared 'filed' at the AGM. Mallory Brent, Chair of the Nominations Committee, reported on behalf of this committee.

Dr. Brent Young, an Anishinaabe family physician and the academic director for Indigenous health at Dalhousie Medical School, did a presentation on Indigenous health equity in Canada. This presentation explored the history and ongoing impacts of racism and colonialism as key determinants of Indigenous health. The presentation addressed how healthcare providers can leverage their

position of privilege to address Indigenous health inequities at a systemic level. Participants were also provided with practical tools that relate to Indigenous health.

Outgoing Council Members – Allison Craig and Joyce Lind: In appreciation for their years of service, donations were made in their names. Two Public members, whose terms ended earlier in the fiscal year, were also honoured.

Mallory Brent, CDHNS Council Nominations Chair, outlined the Council nominations for July 1, 2022, who were (re)elected by acclamation.

CDHNS Council Nominations for 2022-2024

Shelby Devan
Danielle Newell
Neala Spencer

The *Annual Report November 1, 2020 to October 31, 2021*, including the Council-approved Audited Financial Statements, was received by the registrants and was posted on the CDHNS website for registrants and the public to view.

LOCAL ANAESTHETIC – CONTINUING EDUCATION

Prior to approving an individual's application for authorization to administer local anaesthetic (LA), the CDHNS reviews the local anaesthetic program completed by the applicant to ensure the local anaesthetic course meets the requirements set out in CDHNS Policies. These standards are in place for protection of the public and include minimum educational requirements – theory and clinical, as well as currency in practice requirements, if applicable. A LA program is offered through Dalhousie Continuing Dental Education and is available to registered dental hygienists who did not obtain this set of competencies in their undergraduate program. The CDHNS works with Dalhousie Continuing Dental Education to ensure the course continues to meet the CDHNS requirements.

JURISPRUDENCE AND NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

As noted earlier in this report, current registrants can access the Knowledge of Dental Hygiene Practice in Nova Scotia: Jurisprudence course online at the CDHA website as a continuing competence opportunity. Similarly, the NDHCB has two Practice (Preparatory) Exams on their website which current registrants of the CDHNS can complete as a continuing competency (learning) opportunity.

Interprofessional Collaboration

The CDHNS supports an environment of interprofessional collaboration to help achieve its ultimate mission (goal). To that end, there is cooperation and collaboration with stakeholders (provincially and nationally), including regulators and health professions to help registrants achieve a high standard of care and ensure that the public receives safe and effective care from Nova Scotia registered dental hygienists.

Federation of Dental Hygiene Regulators of Canada (FDHRC)

The mission of the FDHRC is to provide national leadership in Dental Hygiene regulation for the protection of the public. All ten provinces are part of the FDHRC, which came into a more formalized existence in 2017. In Sept 2019, Stacy Bryan, CDHNS Registrar, became Chair of the FDHRC, and she served in that capacity until April 2022.

The FDHRC and NDHCB amalgamated as of Jan 1, 2022. The new organization was incorporated under the name of the Federation of Dental Hygiene Regulators of Canada (FDHRC).

As noted in last year's Annual Report, in April 2021, the CDHNS Council approved an updated set of Entry-to-Practice Competencies for Dental Hygienists, which were published in Nov 2021, just after this fiscal year. The anticipated timeline for full integration and implementation of these competencies into all elements outlined in their cover letter will take time. The CDHNS Council anticipates a timeline of approximately 2-4 years from the time of publication.

CDHA

Collaboration and communication on projects and other opportunities continue with the national association throughout the year. The Registrar attends Executive Director's meetings and the Chair of Council attends the CDHA/Provincial meetings.

Until the Fall of 2022, the CDHNS continued to published updates from CDHA in the CDHNS newsletter publication.

As a professional regulator, the CDHNS is statutorily mandated by the Nova Scotia legislature to serve and protect the public interest - while the CDHA, as a professional association, exists primarily to serve the interests of dental hygienists. Although not always the case, conflict can arise between the interests of the public and the interests of the profession.

Increasingly, governments require that the functions of professional regulators, like the CDHNS, be completely separate from the functions of professional associations, such as the CDHA.

As noted in last year's Annual Report, on August 30, 2021, the CDHNS Council passed a resolution stating that the CDHNS will no longer collect membership dues on behalf of the CDHA as of September 1, 2022. As outlined in legislation, to obtain a practising licence, a registrant must have professional liability insurance (PLI). The [CDHNS Council Policy on PLI](#) was circulated to all CDHNS Registrants. It is also posted on public side of the CDHNS website. This took effect during this fiscal year. During renewal, registrants who applied to renew in the practising class were required to provide evidence of having PLI, at the level required by the Council.

Nova Scotia Regulated Health Professions Network

The College is a member of the NSRHPN which is recognized under the *Regulated Health Professions Network Act*, (2012). This Act enables the 22 regulated health professions in the province to voluntarily collaborate, when deemed appropriate, in regulatory processes related to the investigation of complaints, interpretation and/or modification of scopes of practice, and review of registration appeals. The NSRHPN continues to meet quarterly. The NSRHPN provides another avenue for collaborative communication with the Department of Health and Wellness, and sharing issues of mutual concern on regulatory matters and best practices.



Smoke Free Nova Scotia (SFNS)

The CDHNS is an agency-level member of Smoke-Free Nova Scotia. As of September 2020, Joni Nauss, RDH, has been the CDHNS representative for this group.

Smoke-Free Nova Scotia (SFNS) is a provincial coalition committed to reducing the use of tobacco industry products and their harms in Nova Scotia and has been a leader in tobacco control. The 2022-2023 year for SFNS has seen the coalition undergo change to increase opportunities for organizations and individuals to become involved with SFNS and to build upon the strengths of the organization.

SFNS continues to be dedicated to reducing the harms of tobacco industry products and has begun multiple

initiatives which will support future short-term and long-term advocacy and awareness efforts to protect the health of Nova Scotians.

In May 2022, SFNS underwent a strategic planning session focused on strategic goals and identifying specific and actionable initiatives to work towards these goals. SFNS has begun work on identified actionable initiatives from the strategic planning session with a Policy Scan of Nova Scotia tobacco and vape control policy to support identifying areas of focus for further public policy development. SFNS has also launched a 6-month Industry Surveillance Scan to gain insight into how the tobacco and vape industry conducts business within the province and identify gaps within industry enforcement and policy.

COMMUNICATIONS, PUBLIC EDUCATION, PROMOTIONAL PUBLICATIONS AND ACTIVITIES

Provincial Community Oral Health Promotion

This fiscal year, two initiatives were launched during the month of April, 2022 as part of the CDHNS's commitment to reach all Nova Scotians with the following messages:

- (1) Oral health is important to overall health.
- (2) Dental hygienists are an integral partner in helping Nova Scotians achieve oral health.

The Member Services Committee identified gaps in available resources for clinicians and clients. To help with the gaps, the CDHNS created an educational brochure on silver diamine fluoride (SDF). This brochure was a useful tool to help educate clients on the benefits SDF. It has now been translated to French as well. Links to the English and French brochure are also posted on the CDHA's national resource webpage, [Dental Hygiene Canada](#).

In 2021, the CDHNS created a 30-second commercial, highlighting dental hygiene practice throughout Nova Scotia, from a regulatory point of view. This commercial was disseminated electronically by the RDHs and on our website and YouTube. With the combination of these two initiatives, we were able to access many Nova Scotians, throughout our province.

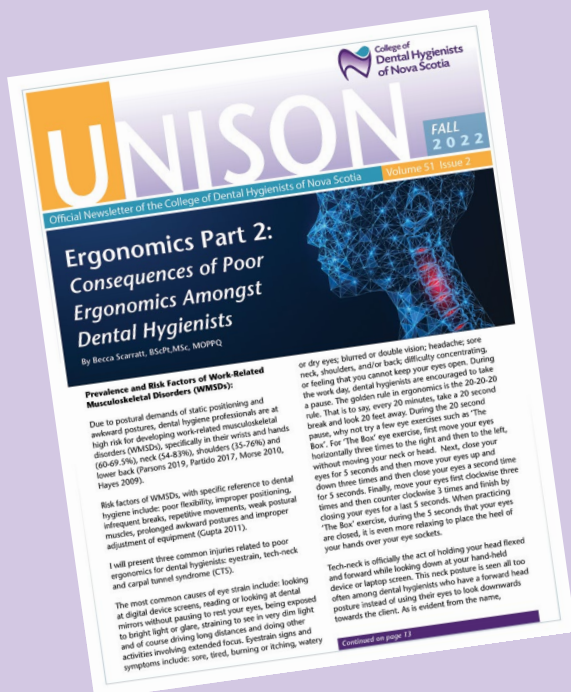
Thank you to the CDHNS Member Services Committee for spearheading these initiatives and thank you to Leslie Kenwell, RDH, who partnered with the CDHNS in the creation of the brochure.

Employment Handbook - Empowering Yourself in the Work Place

This handbook is an excellent resource for those looking to understand provincial labour standards, needing to resolve an employment issue that requires a difficult conversation, or preparing for a job interview. It is made available to CDHNS registrants in our online library in the Registrants Only section of our website (log-in required). This handbook was comprehensively updated in the Spring 2020.

COMMUNITY EDUCATION RESOURCE CENTRE (CERC)

From Nov 1 2021 to Oct 31, 2022, the CERC had 11 requests for supplies and resources to support educational activities in the community. The regions represented stretched from Yarmouth to New Glasgow and wide variety of community groups were visited including expecting mothers, preschoolers, youth, and seniors. In all, a total of 703 members of the public were served by the CERC centre through dental hygiene volunteers.



NEWSLETTER

The Unison continues to provide CDHNS registrants with information about dental hygiene practice, CDHNS updates through the "From the Desk of the Registrar," practice issues, health promotion, legislative, and educational information. Practice questions received from registrants often provide a topic for practice issues articles in the newsletter.

From Nov 1, 2021 to Oct 31, 2022, 3 editions of the Unison newsletter were published and distributed to registrants.

IMPROVING ACCESS TO CARE

GOVERNMENT

Oral Health Advisory Group and the CDHNS Legislative Review Committee

The CDHNS continues to dialogue with the Department of Health and Wellness to encourage the start of Phase III of the Oral Health Advisory: Development of a plan for an oral health strategy for the province.

The CDHNS Legislative Review Committee continued to work on regulation revisions based on the feedback gathered from stakeholders, including CDHNS registrants. In January 2020, a finalized document with the proposed regulation revisions was submitted to government. Because of the pandemic, government review of the submitted regulation revisions was delayed. We continue to work collaboratively with Government regarding the submission.

RECOGNIZING EXCELLENCE

CDHNS AWARDS

Research in Oral Health (RIOH) Presentations

The CDHNS recognizes excellence through supporting awards to the newest members of our profession. In June 2022, the CDHNS provided financial awards to the first, second, and third prize winners of Dalhousie University's School of Dental Hygiene second-year Research in Oral Health DH student presentations.

CDHNS HIGHEST STANDING AWARD



Each year, the College of Dental Hygienists provides an award for the student with the highest academic standing graduating from the Dalhousie University, School of Dental Hygiene Program. The 2022 College of Dental Hygienists Award was presented to Lindsay MacIntyre, who registered and licensed with the CDHNS following graduation.



RESOURCE ALLOCATION

Although financial support for specific projects may be provided by grants, funding for College programs and services primarily comes from registrant/member fees for registration, licensing and licence renewals. For the fiscal year from November 1, 2021 to October 31, 2022, the College allocated resources in the following key areas.

1. Governance of the organization: includes Council's operational expenses for meetings, member functions, professional development skills workshops, financial audit, insurance, professional and consulting fees related to Council activities and responsibilities. It includes the operating costs for the Credentials, Investigation, and Hearing Committees. Discipline costs this year totalled \$867.38. They are taken directly from the Discipline Reserve Fund.
2. Excellence in Dental Hygiene Care: Includes all the expenses involved in fulfilling the College's regulatory responsibilities under the legislation. These responsibilities are all outlined in the Annual Report, starting on page 5 and include registration and licensing and developing, revising, and upholding Standards of Practice.
3. Access and Advancement: Includes initiatives to provide information and support to registrants regarding practice, employment issues and opportunities, oral health information to the public, increased recognition of the profession, development of leadership, member and student awards and prizes, increasing access to care initiatives, and increased opportunities for inter professional and interagency collaboration.

Often, projects and initiatives in the budget are not fully completed by the fiscal year end. This unfinished business results in the reporting of an excess of revenue over expenses in the Financial Statement. The projects and initiatives are still scheduled for completion and any remaining funds at year end are used to complete these planned projects. This was the case with some of the planned activities that were delayed while the CDHNS focused on navigating registrants through safe, evidence-based practice during a pandemic and the increasing costs of general operations. During this year, the provincial government began working on a new initiative with healthcare regulators – initially called the Common Foundation Legislation, requiring timely feedback from the CDHNS, and consultation with legal counsel. To ensure that financial stewardship remained strong during this period of uncertainty, other plans were also delayed, including the hiring of a Deputy Registrar. Some activities designated under Special Projects were also delayed, e.g., Legislation Review and the revamp of the Continuing Competency Program. Funds for these activities were taken from the internally restricted funds designated for those purposes. Funds used from the internally restricted account Special Projects (\$23,249.21). Although originally slated for completion in by Oct 31, 2020, these projects are still ongoing.

As a result, there was excess revenue over expenditures of \$61,913.00 noted during this fiscal year.

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA:

Opinion

We have audited the financial statements of the College of Dental Hygienists of Nova Scotia (the "Organization"), which comprise the statement of financial position as at October 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at October 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audits of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


Chartered Professional Accountants

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA
STATEMENT OF FINANCIAL POSITION – OCTOBER 31, 2022
ASSETS

	<u>Total 2022</u>	<u>Total 2021</u>
Current		
Cash	583,897	\$ 721,315
Due from restricted fund	1,912	–
Prepaid expenses	3,335	7,026
Short-term investments (note 3)	<u>347,376</u>	<u>344,487</u>
	936,520	1,072,828
Investments, internally restricted (note 4)	<u>443,682</u>	<u>397,852</u>
	<u>\$ 1,380,202</u>	<u>\$ 1,470,680</u>

LIABILITIES

Current		
Payables and accruals, trade (note 5)	\$ 49,008	\$ 36,449
CDHA payable	–	177,426
Due to restricted fund	563	2,778
Deferred revenue (note 6)	<u>437,185</u>	<u>\$422,494</u>
	486,756	639,147
Commitments (note 7)		

NET ASSETS

Internally restricted (note 4)	443,682	397,852
Unrestricted	<u>449,764</u>	<u>433,681</u>
	893,446	831,533
	<u>\$ 1,380,202</u>	<u>\$ 1,470,680</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA
STATEMENT OF CHANGES IN NET ASSETS – OCTOBER 31, 2022

	<u>Internally Restricted</u>	<u>Unrestricted</u>	<u>Total 2022</u>	<u>Total 2021</u>
Balance, beginning of period	\$ 397,852	\$ 433,681	\$ 831,533	\$ 749,031
Excess (deficiency) of revenues over expenditures	(42,137)	104,050	61,913	82,502
Transfer from unrestricted net assets	<u>87,967</u>	<u>(87,967)</u>	–	–
Balance, end of period	<u>\$ 443,682</u>	<u>\$ 449,764</u>	<u>\$ 893,446</u>	<u>\$ 831,533</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

STATEMENT OF OPERATIONS FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2022

	<u>2022</u>	<u>2021</u>
Revenue		
Licensing fees (note 8)	\$ 444,634	\$ 427,264
Investment income	13,296	7,499
AGM and CCE events	14,965	10,460
Other income	3,860	3,603
	<u>476,755</u>	<u>448,826</u>
Expenditures		
Advertising and promotion	13,291	11,988
AGM and CCE events	15,185	10,244
Committee and council meetings	17,309	22,416
Communications	3,555	3,649
Consultants	5,212	12,438
Insurance	8,160	8,062
Interest and bank charges	2,797	2,735
Investigations	762	7,475
Office	71,011	41,847
Professional Development	131	-
Professional fees	19,903	18,502
Quality assurance and special projects	23,249	5,702
Regulatory fees	9,420	6,090
Rent	31,709	29,910
Travel	515	29
Wages and benefits	192,633	185,237
	<u>414,842</u>	<u>366,324</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 61,913</u>	<u>\$ 82,502</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

STATEMENT OF CASH FLOWS FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2022

	<u>2022</u>	<u>2021</u>
Operating Activities		
Excess (deficiency) of revenues over expenditures	\$ 61,913	\$ 82,502
Net change in non-cash working capital		
Due from restricted fund	–	13
Prepaid expenses	3,691	(3,723)
Payables and accruals, trade	12,558	2,364
CDHA payable	(177,426)	15,737
Deferred revenue	14,691	43,836
	<u>(86,485)</u>	<u>140,729</u>
Increase in cash during year	(86,485)	140,729
Cash and cash equivalents, beginning of year	1,460,876	1,320,147
Cash and cash equivalents, end of year	<u>\$ 1,374,391</u>	<u>\$ 1,460,876</u>
Represented by:		
Cash	\$ 583,897	\$ 721,315
Investments	347,375	344,487
Cash, internally restricted	85,880	40,518
Investments, internally restricted	357,239	354,556
	<u>\$ 1,374,391</u>	<u>\$ 1,460,876</u>

1. Purpose of organization

College of Dental Hygienists of Nova Scotia (the College) was incorporated May 15, 2009 under the Dental Hygienists Act of Province of Nova Scotia. The College qualifies as a not-for-profit organization under the Canadian Income Tax Act and accordingly is exempt from income taxes.

The main objective of the College is to serve and protect the best interest of the public by regulating the profession. The College represents the dental hygienists of Nova Scotia by being responsible for registration, licensing, discipline and advancement of its members.

2. Significant accounting policies

The College has applied the following significant accounting policies:

(a) Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Cash and cash equivalents

Cash and cash equivalents consists of cash on hand and balances with banks. The College considers securities with original maturities of one year or less as meeting the definition of convertible to known amounts of cash.

(c) Fund accounting

The College has established internally restricted funds to fund future contingencies as outlined in note 4. The unrestricted fund reports the revenues and expenditures relating to the normal operations of the College.

(d) Financial instruments

The College initially measures its financial assets and financial liabilities at fair value, adjusted by the amount of transaction costs directly attributable to the instrument. The College subsequently measures all of its financial assets and financial liabilities at amortized cost. Transaction costs are amortized on the straight line basis over the term of the instrument.

(e) Capital assets

Capital assets are expensed as office expenses in the year of acquisition. The College had no capital assets in 2021 or 2020.

(f) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(g) Revenue recognition

The College follows the deferral method of accounting. Unrestricted revenues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Licensing fees are recognized as revenue over the period of time to which they relate. Annual licensing fees are due October 31 each year.

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

NOTES TO FINANCIAL STATEMENTS – OCTOBER 31, 2022

(h) Contributed services

Volunteer services contributed on behalf of the College in carrying out its operating activities are not recognized in these financial statements due to the difficulty in determining their value.

3. 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. Management does not feel that the College is exposed to any significant risks.

Investments

The College has invested in several short-term investments which are comprised of the following:

	<u>Financial Institution</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
GIC	CIBC	30-Jun-23	1.40%	\$ 40,868
GIC	CIBC	30-Jun-23	1.40%	102,169
GIC	CIBC	30-Jun-23	1.40%	102,169
GIC	CIBC	30-Jun-23	1.40%	102,169
Total				\$ 347,375

4. Internally restricted funds

The balances of the internally restricted funds are comprised of the following:

	<u>2022</u>	<u>2021</u>
CIBC GIC for Visa Collateral	10,363	10,287
CIBC GIC #00183	61,302	60,792
CIBC Imperial Investment Account	289,629	286,339
CIBC Operating Account	81,825	37,656
	<u>443,119</u>	<u>395,074</u>
Due from unrestricted fund	563	2,778
	<u>\$ 443,682</u>	<u>\$ 397,852</u>

These funds have been established to fund future contingencies as follows:

	<u>2022</u>	<u>2021</u>
Disciplinary matters	280,219	258,928
Rent/office	51,826	46,839
Computer IT	64,824	57,477
Registrar succession	36,323	17,287
Visa collateral	10,363	10,287
Quality assurance and special projects	127	7,034
	<u>\$ 443,682</u>	<u>\$ 397,852</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

NOTES TO FINANCIAL STATEMENTS – OCTOBER 31, 2022

5. Payables and accruals, trade

Included in payables and accruals as at October 31, 2022 are government remittances of \$4,457 (October 31, 2021 -\$4,160).

6. Deferred revenue

	<u>2022</u>	<u>2021</u>
Licensing fees	\$ 426,355	\$ 413,439
Continuing education course fee	\$ 10,830	9,055
	<u>\$ 437,185</u>	<u>\$ 422,494</u>

7. Commitments

The College has entered into operating leases and commitments for its premises, membership management system support and office equipment are as follows:

2023	\$ 36,423	2025	\$ 17,369	2027	\$ 17,913
2024	\$ 17,369	2026	\$ 17,732		

8. Licensing fees

	<u>2022</u>	<u>2021</u>
Practising and non-practising licensing fees	\$ 431,214	\$ 406,974
Professional corporations licensing fees	\$ 250	\$ 150
Registration fees	\$ 6,905	\$ 10,770
Application fees	\$ 6,010	\$ 8,880
Reinstatement fees	\$ 255	\$ 490
	<u>\$ 444,634</u>	<u>\$ 427,264</u>

