

# Annual Report

November 1, 2022 to October 31, 2023



College of  
**Dental Hygienists  
of Nova Scotia**

Serving and Protecting the Public | High Standards of Care

## 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.*

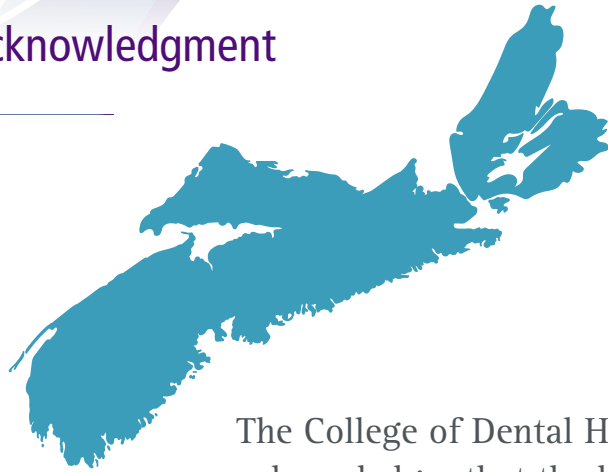
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This report covers the College of Dental Hygienists of Nova Scotia’s responsibilities and actions between November 1, 2022 to October 31, 2023

## Land Acknowledgment

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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.



## Chair's Message

*Dear Friends and Colleagues,*

*Spring has sprung and we've sure given it a warm welcome! As the final AGM of the CDHNS arrives, another term of my tenure as Chair of the CDHNS comes to a close. It has been a year of perseverance, passion, collaboration, success, and it's my privilege to present the work outlined in the Annual Report for November 1, 2022, to October 31, 2023.*

*I must begin by acknowledging the staff, volunteers, registrants and partners for their continued support, expertise, and time, this past year. To the Council and Committee members who have volunteered their time and knowledge, to staff always going over and above to keep all the balls in the air (there have been a plethora this year), to the registrants upholding the standards and professional commitment to the provision of dental hygiene care, and to our partners for working together to achieve something bigger than each of us could do individually, "Thank you", just doesn't seem enough.*

*As you begin to review this report, I would like to remind you that Council's decisions are made with significant thought, discussion, debate, education, and consultation with experts. We ensure, with each decision, we hold ourselves accountable to our mandate, to serve and protect the public. Registrants are always encouraged to contact the CDHNS office if they have questions or require additional information.*

*With developments nationally and provincially over the past year, Council is reminded of the need to stay abreast of the ever-changing environment and trends in health profession regulation. The CDHNS continued to engage with the government in the process of revising our regulations and working with the Department of Health and Wellness on The Regulated Health Professions Act, that includes common processes and requirements for all regulated health professions.*

*This fiscal year was the beginning of many future changes that will see all health professions regulated under the same Act, the implementation of profession-specific regulations and the government-mandated amalgamation of the CDHNS and Denturists Licensing Board of Nova Scotia (DLBNS). The Nova Scotia Dental Technicians Association (NSDTA) were added as part of this amalgamation, just a few months after this fiscal year ended. These changes are occurring at a fast pace, and we will continue to ensure registrants are updated as information allows. Please continue to review the newsletters and emails from the CDHNS in the months ahead.*

*In closing, I would like to extend my sincere gratitude and appreciation to all returning, outgoing, and new Council members, as well as new CDHNS registrants. My pride cannot be put into words for the dedicated colleagues that sit around the many tables of the CDHNS, the staff who work tirelessly for the regulation of dental hygiene and the registrants, all of us working to ensure the provision of safe, effect and current dental hygiene care. I wish you all a safe, fun, warm and most importantly memorable summer season ahead.*

*Kayla Leary-Pinch*

*CDHNS Chair, July 1, 2023 to June 30, 2024*

# 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,
- to perform advanced practices (additional authorizations) identified in 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

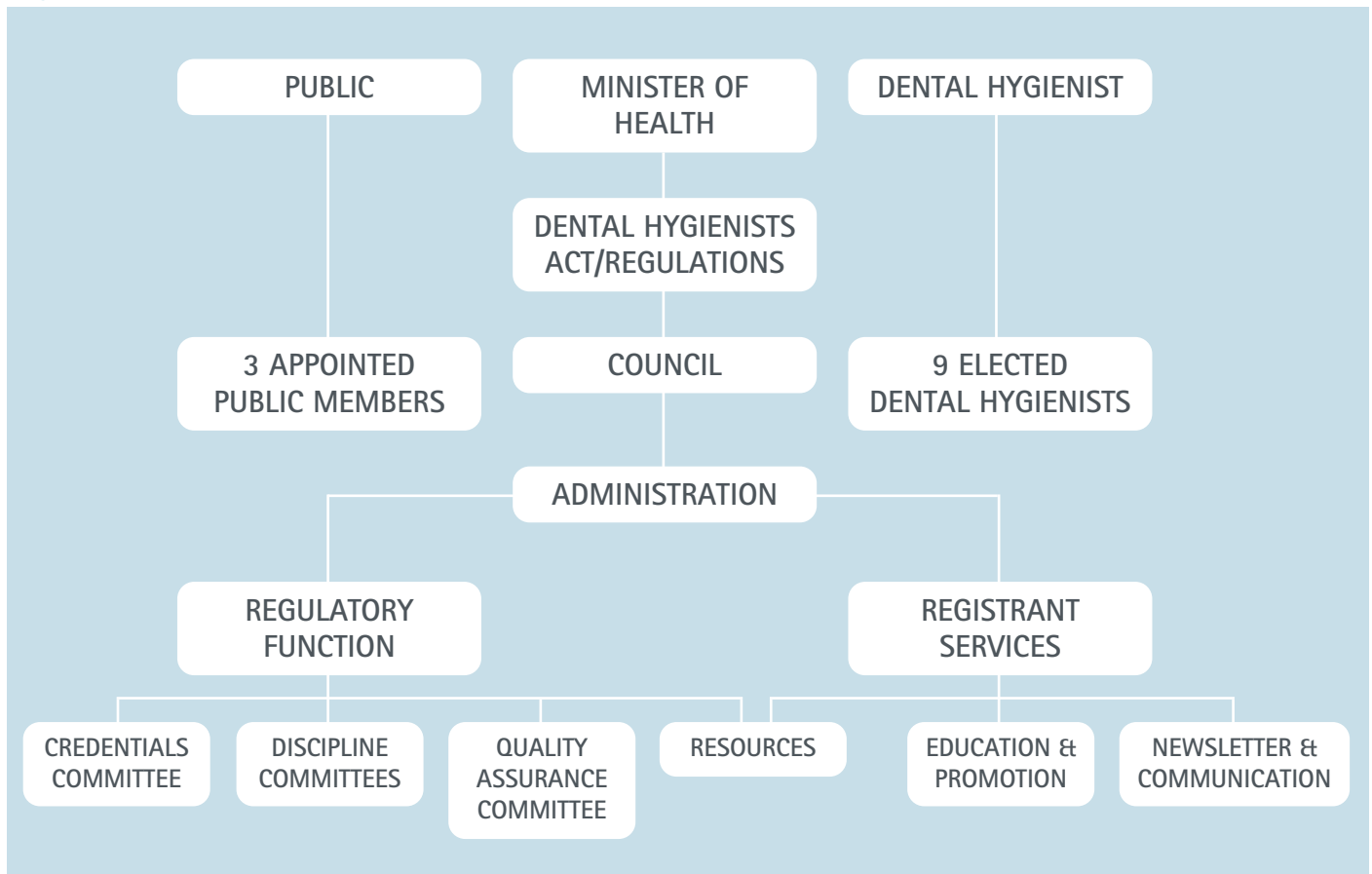
## What constitutes dental hygiene practice in Nova Scotia?

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 2024/25 licence is **October 7, 2024 (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 **October 7, 2024** but submit a **complete renewal** application between **October 8 and October 31, 2024** 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, 2024** 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, 2023

*(Top, left to right) Kayla Leary-Pinch-Chair, Bethany Boucher-Vice Chair, Greg Glynn-Exec./Public Member, Elizabeth (Beth) Mann-Exec./Public Member, David Acker-Public Member to Sept. 23, 2023, Sonya Bishop, Shelby Devan, Karen Fletcher, Larissa LeBlanc, 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 five meetings and an Annual General Meeting between Nov 1, 2022 and October 31, 2023 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 compliant 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

**Danielle Graham**, Administrative Assistant

### 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 to October 29, 2023
Christine Ingram	Secretary
Rachel Dvorski	as of April 24, 2023
Nancy Hayes	Public Member as of Oct 23, 2023
Helene MacDonald	
Dianna Major	to April 18, 2023
Rebekah Skeete	Public Member
Heather Sutherland	as of October 23, 2023

### INVESTIGATION COMMITTEE

The Investigation Committee (IC) investigates complaints concerning any registrant of the College regarding a disciplinary matter directed to it from the Registrar/ 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
David Devan	Vice-Chair, Public Member
Karen Alcoe-Guest	
Paulette Anderson	Public Member
Sonya Bishop	
Mallory Brent	
Michelle Charlton	
Joyce Lind	

### 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 to May 7, 2023
Susan (Sue E) Walker	Vice-Chair to May 31, Chair as of June 1, 2023
Heather Bell	Vice-Chair as of June 1, 2023
Gina Bouchard (Salyzyn)	to Oct 31, 2023
Michele Brennan	Public Member as of Jan 3, 2023
Jocelyn Burke	as of Dec 12, 2022
S. Kim Haslam	
Michael Maddalena	Public Member to May 7, 2023
Loretta Manning	Public Member
Wendy Stewart	to May 7, 2023

### 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.

Sydney Nelson	Chair
Kaleigh Wagner	Vice-Chair
Caroline Bell	
Melanie Carpenter	to May 5, 2023
Robyn Killen-Maillet	as of June 1, 2023
Palmer Nelson	
Jennifer Steele	



## 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
Kim Haslam	Vice-Chair to Feb 2023
Devan Coldwell	as of May 8, 2023
Katelyn (Katie) Daye	
Kelly Hurlburt	CDHNS Designate
Ruth McConkey	
Stephanie Saunders	
Rikki Smith	

## 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 throughout Canada – virtually and in-person. Dalhousie University serves as the exam site in Nova Scotia. The CDHNS is a voting member of the Federation of Dental Hygiene Regulators

of Canada (FDRHC) and CDHNS registrants may sit on some of related Committees, e.g., NDHCB Exam and the Item Writing Committees.

On Jan 1, 2022, FDHRC and the National Dental Hygiene Certification Board (NDHCB), amalgamated the two organizations into a single national entity. 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 these courses as a continuing competence learning opportunity.

### 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 FDHRC has representatives on CDAC.

### 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.

## 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
- Joint Infection Prevention & Control (IPAC) Standards – effective March 1, 2023
- Practice Protocol on Whitening /Bleaching
- Practice Protocol on Use of Lasers in Dental Hygiene Care

Other useful documents recognized by the CDHNS include: Safety Code 30 – Radiation Protection in Dentistry (2022) and the Provincial Dental Board of Nova Scotia’s Guidelines for Prescribing and Taking Radiographs.

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.**

## 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.

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.

Continuing Competency Audit Results	Total Performed	Total Complete (at initial review)	Extension granted	Total Incomplete	
				Pending (more info required)	Did not meet requirements
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	46	31	1*	6*	9*
2023	Audits for the year ending Dec 31, 2023, took place Feb 2024				

\*All registrants met the requirements by their set deadlines.

## 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	2018	2019	2020	2021	2022	2023
Practising	704	695	756	803	805	835
Non-Practising	46	47	48	40	38	33
Provisional	0	1	0	1	1	1
<b>Total</b>	<b>754</b>	<b>744</b>	<b>804</b>	<b>844</b>	<b>844</b>	<b>869</b>
Honorary	1*	1*	1*	1*	1*	1*
Life	3*	3*	3*	3*	2*	1*

\*The honorary and life members do not hold practising or non-practising licenses. In previous years, one life member held a practising licence. During the last fiscal year, one life member passed away. In this current fiscal year, one life member requested removal from the CDHNS Register.



**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, 2022 to October 31, 2023
Graduates Dalhousie	28
Oulton	9
Other New Registrants	23
<b>Total</b>	<b>60</b>

**Independent Dental Hygiene Practitioners** *(included in practising registrants on the previous page)*

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.

**Additional Authorizations**

This section identifies additional authorizations (or ‘advanced practices’) that are within the scope of the practice for dental hygiene but may be additional to the entry-level competencies in a dental hygiene undergraduate program. These individuals must apply for authorization to perform these activities and provide evidence that they have the necessary education, competencies, and currency to engage in these practices. These additional authorizations are published on the Public Register of the CDHNS website.

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 Anaesthetic	Authorized to Perform Orthodontic Procedures*	Authorized to Perform Permanent Restorative Procedures*
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
November 1, 2022 to October 31, 2023	826	439	99	7

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



**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.

On June 27, 2023, the College received a complaint against a RDH alleging professional misconduct involving (1) patient abandonment and (2) unprofessional communication. An Investigation Panel was struck to investigate these allegations. The investigation was ongoing at the end of this fiscal year (Oct 31, 2023).

## 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, 2022, and Oct 31, 2023.

**2022 CDHNS Continuing Competency Event:** The CDHNS held a full-day, virtual, continuing competency event on Saturday, November 19, 2022, with 141 in attendance. The event featured 4 presenters who spoke on a variety of topics designed to assist dental hygienists in providing high-quality care, including burnout, unconscious bias, compassion fatigue and client compliance.

**2023 CDHNS AGM Highlights:** The CDHNS Annual General Meeting was held virtually, on May 13, 2023 with 338 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, 2021 to October 31, 2022, including the audited financial statements. Stacy Bryan, Registrar, welcomed everyone. Kayla-Leary Pinch, presented her message and welcome. Wendy Stewart, CDHA NS Director presented a pre-recorded greeting from the CDHA, which included an update on the CDHA activities that occurred over the last year. Dr. Tracy Doyle and Shauna Hachey, RDH, presented a 30-minute educational session titled *Dental Care for Persons with Intellectual Disabilities*.

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, 2021, to October 31, 2022, 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. Doyle is a member of the IWK Paediatric Dental team and Shauna Hachey is an Associate Professor at Dalhousie University in the School of Dental Hygiene, Faculty of Dentistry. Their presentation focused on providing dental care for persons with intellectual disabilities. This presentation explored the unmet health care needs amongst the special needs population including individuals with intellectual and developmental disabilities (IDD) and barriers they face. The oral health status of persons with

IDDs was reviewed, as well as practical tips to improve delivery of dental care in the dental office and existing initiatives to improve oral care for individuals with IDD.

**Outgoing Council Members** – Hilary Boudreau, Mallory Brent, and RaeLynn Maclean: In appreciation for their years of service, donations were made in their names.

Mallory Brent, CDHNS Council Nominations Chair, outlined the Council nominations for July 1, 2023, who were (re) elected by acclamation.

### CDHNS Council Nominations for 2023-2025

Sonya Bishop	Kayla-Leary Pinch
Bethany Boucher	Larissa LeBlanc
Karen Fletcher	Leora Weatherhead

The *Annual Report November 1, 2021 to October 31, 2022*, 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

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.

## 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.

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 the CDHNS's 2020-2021 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. At that time, the CDHNS Council anticipated 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.

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. This is underscored in the new NS Regulated Health Professions Act's, (RHPA) wording, that was passed in Nov 2023, just after this fiscal year.*

### 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 January, 2023, Haley MacKeen, RDH, has been the CDHNS representative for this group, with Joni Nauss serving until December 31, 2022. The following is a summary of initiatives taken on by SFNS:

- SFNS continued giving signage grants for municipalities to set up smoke-free outdoor spaces
- SFNS redesigned their website for easier navigation, more interactions, and to explain our mission and values more clearly
  - o <https://smokefreens.ca>
- SFNS continued their advocacy for reducing vaping among youth
  - o Worked with the Canadian Cancer society on banning vaping products as single-use plastics due to the impossibility of recycling these products
  - o Sent a letter to Health Canada flagging concerns regarding certain websites selling vapes online illegally and targeting youth in their advertising
- SFNS has partnered with Ontario to set up educational webinar sessions
- SFNS composed and sent a letter to the NS Government advocating for Provincial and Federal action on Nicotine Pouch regulation; they were just approved by Health Canada in summer of 2023

# Communications, Public Education, Promotional Publications and Activities

## PROVINCIAL COMMUNITY ORAL HEALTH PROMOTION

This fiscal year, two initiatives (one new and one from previous years) were launched during the month of April, 2023 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 another educational brochure, *Oral Health for your Infant* (in addition to the *Silver Diamine Fluoride* brochure launched last year).

The *Silver Diamine Fluoride* brochure has been translated to French as well. Links to the English and French version of this brochure are also posted on the CDHA's national resource webpage, [Dental Hygiene Canada](#).

Both brochures are useful tools to help educate clients and can be found on the CDHNS website under 'Resources for Dental Hygienists'.

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, once again, 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 brochures.

### 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, 2022, to October 31, 2023, the CERC had 21 requests for supplies and resources to support educational activities in the community. The regions represented stretched from Yarmouth to Truro and wide variety of community groups were visited including expecting mothers, preschoolers, youth, and seniors. In all, a total of 1897 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, 2022 to Oct 31, 2023, 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, the Registrar, and CDHNS Council, continued to work on regulation

revisions. This work was based on the proposed regulation revision documents, and was submitted to government in Jan 2020 and more recently on the newly proposed Common Foundations Legislation (now called the Regulated Health Professions Act), following notice from Government that the NS dental hygiene profession would be amalgamating with denturism. In Jan 2024, (outside of this fiscal year), we were also advised of the government-mandated amalgamation with dental technicians. There will be one regulatory body governing three distinct oral health professions. We continue to work collaboratively with Government to develop new regulations.

## Recognizing Excellence

### RESEARCH IN ORAL HEALTH (RIOH) PRESENTATIONS

The CDHNS recognizes excellence through supporting awards to the newest members of our profession. In June

2023, 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 CDHNS provides an award for the student with the highest academic standing graduating from the Dalhousie University, School of Dental Hygiene Program. The 2023 College of Dental Hygienists Award was presented to Angel Gill.

## Resource Allocation

Although financial support for specific projects may be provided by grants, funding for CDHNS programs and services primarily comes from registrant/member fees for registration, licensing, and licence renewals. For the fiscal year from November 1, 2022 to October 31, 2023, 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 \$5,272.07. 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. Because of the uncertainty of the RHPA requirements, other plans were also delayed, including the hiring of a Deputy Registrar. Some activities designated under Special Projects were also delayed, e.g., completion of Legislation Review and the revamp of the Continuing Competency Program. \$23,267.25 was earmarked for **specific projects/activities that were not completed in this fiscal year.**

Funds for these activities are taken from the internally restricted funds designated for those purposes. Funds used from the internally restricted account were – Computer/ Database (\$11,573.06), Special Projects (\$14,412.89), and Discipline (\$5,272.07), totalling \$31,258.02.

As a result of all these factors, there was excess revenue over expenditures of \$106,618.00 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 "College"), which comprise the statement of financial position as at October 31, 2023, 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 College as at October 31, 2023, 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.

#### Other Matter

The financial statements for the year ended October 31, 2022 were audited by another firm, Levy Casey Carter MacLean, who expressed an unmodified opinion on those financial statements on January 21, 2023. Levy Casey Carter MacLean has since joined with Belliveau Veinotte Inc.

#### 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.

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

STATEMENT OF FINANCIAL POSITION – OCTOBER 31, 2023

ASSETS	Total <u>2023</u>	Total <u>2022</u>
<b>Current</b>		
Cash	1,006,024	\$ 583,897
Accrued interest receivable	5,229	1,912
Prepaid expenses	3,335	3,335
Short-term investments	-	347,376
	<u>1,014,588</u>	<u>936,520</u>
Investments, internally restricted (note 4)	516,892	443,682
	<u>\$ 1,531,480</u>	<u>\$ 1,380,202</u>
<hr/>		
<b>LIABILITIES</b>		
<b>Current</b>		
Payables and accruals, trade (note 5)	\$ 45,395	\$ 49,008
Due to restricted fund	12,946	563
Deferred revenue (note 6)	473,075	437,185
	<u>531,416</u>	<u>486,756</u>
Commitments (note 7)		
<hr/>		
<b>NET ASSETS</b>		
Internally restricted (note 4)	516,892	443,682
Unrestricted	483,172	449,764
	<u>1,000,064</u>	<u>893,446</u>
	<u>\$ 1,531,480</u>	<u>\$ 1,380,202</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

STATEMENT OF CHANGES IN NET ASSETS – OCTOBER 31, 2023

	Internally <u>Restricted</u>	Unrestricted	Total <u>2023</u>	Total <u>2022</u>
Balance, beginning of period	\$ 443,682	\$ 449,764	\$ 893,446	\$ 831,532
Excess (deficiency) of revenues over expenditures	(13,468)	120,086	106,618	61,914
Transfer from unrestricted net assets	86,678	(86,678)	-	-
Balance, end of period	<u>\$ 516,892</u>	<u>\$ 483,172</u>	<u>\$ 1,000,064</u>	<u>\$ 893,446</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

STATEMENT OF OPERATIONS FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2023

	<u>2023</u>	<u>2022</u>
<b>Revenue</b>		
Licensing fees (note 8)	\$ 466,075	\$ 444,634
Investment income	60,975	13,296
AGM and CC events	15,805	14,965
Other income	4,045	3,860
	<u>546,900</u>	<u>476,755</u>
<b>Expenditures</b>		
Advertising and promotion	16,271	13,291
AGM and CC events	13,508	15,185
Committee and Council meetings	22,982	17,309
Communications	3,964	3,555
Consultants	11,948	5,212
Insurance	8,262	8,160
Interest and bank charges	2,719	2,797
Investigations	3,549	762
Office	48,052	71,011
Professional Development	412	131
Professional fees	26,623	19,903
Quality assurance and special projects	20,303	23,249
Regulatory fees	9,205	9,420
Rent	32,729	31,709
Travel	2,354	515
Wages and benefits	217,401	192,633
	<u>440,282</u>	<u>414,842</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 106,618</u>	<u>\$ 61,913</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

STATEMENT OF CASH FLOWS FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2023

	<u>2023</u>	<u>2022</u>
<b>Operating Activities</b>		
Excess (deficiency) of revenues over expenditures	\$ 106,618	\$ 61,913
Net change in non-cash working capital		
Prepaid expenses	-	3,691
Payables and accruals, trade	(3,613)	12,559
CDHA payable	-	(177,426)
Deferred revenue	35,890	14,692
	<u>135,578</u>	<u>(86,483)</u>
<b>Increase (decrease) in cash during year</b>	<b>135,578</b>	<b>(86,483)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>1,374,392</b>	<b>1,460,875</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,509,970</b>	<b>\$ 1,374,392</b>
<b>Represented by:</b>		
Cash	\$ 1,006,024	\$ 583,897
Investments	-	347,376
Cash, internally restricted	192,129	85,880
Investments, internally restricted	311,817	357,239
	<u>\$ 1,509,970</u>	<u>\$ 1,374,392</u>

COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

NOTES TO FINANCIAL STATEMENTS – OCTOBER 31, 2023

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.

Transfers between funds are determined by Council, based upon the results of the prior year and the budgeted requirements for each fund.

(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. Interfund balances are non-interest bearing with no set terms of repayment.

(e) Capital assets

Capital assets are recorded at cost. The College capitalizes assets with a value greater than \$2,000 and a useful life greater than one year. Those assets are amortized over their estimated useful life using the declining balance method. Amortization is calculated at one-half of the annual rate in the year of acquisition; no amortization is recorded in the year of disposal.

(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.

(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. Change in accounting policy for capital assets**

Effective November 1, 2022, the College changed its tangible capital assets accounting policy as a result of exceeding the average annual revenue threshold of \$500,000, as outlined in *ASNPO Section 4433 Tangible capital assets held by not-for-profit organizations*. Previously, the College treated all capital asset purchases as office expenses in the year of acquisition.

In accordance with *ASNPO Section 4433*, the change in policy will result in future capital asset purchases being capitalized and reported on the statement of financial position. Capital assets will be amortized according to the estimated period over which the asset is expected to be used by the College. This policy change does not impact any previously reported periods as there were no purchases meeting the conditions of the policy as specified in note 2(e).

**4. Internally restricted funds**

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

	<u>2023</u>	<u>2022</u>
CIBC GIC for Visa Collateral	10,508	10,363
CIBC GIC #00183	–	61,302
CIBC Imperial Investment Account	307,489	289,629
CIBC Operating Account	<u>185,949</u>	<u>81,825</u>
	503,946	443,119
Due from unrestricted fund	<u>12,946</u>	<u>563</u>
	<u>\$ 516,892</u>	<u>\$ 443,682</u>

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

	<u>2023</u>	<u>2022</u>
Disciplinary matters	312,255	280,219
Rent/office	56,254	51,826
Computer IT	78,761	64,824
Registrar succession	47,147	36,323
Visa collateral	10,508	10,363
Quality assurance and special projects	<u>11,967</u>	<u>127</u>
	<u>\$ 516,892</u>	<u>\$ 443,682</u>

5. Payables and accruals, trade

Included in payables and accruals as at October 31, 2023 are government remittances of \$4,560 (2022 - \$4,457).

6. Deferred revenue

Deferred revenue represents licensing fees and continuing education (CE) course fees received by the College in the current year that relate to the subsequent year. Changes in the deferred revenue balance are as follows:

	<u>2023</u>	<u>2022</u>
<b>Balance, beginning of year</b>	437,185	422,494
Less: Licensing fees recognized as revenue in the year	(426,355)	(413,439)
Less: CE course fees recognized as revenue in the year	(10,830)	(9,055)
Add: Licensing fees received relating to the subsequent year	458,260	426,355
Add: CE course fees received relating to the subsequent year	14,815	10,830
<b>Balance, end of year</b>	<u>\$ 473,075</u>	<u>\$ 437,185</u>

7. Commitments

The College has entered into operating leases and commitments for its premises and office equipment as follows:

2024	17,369
2025	17,369
2026	17,732
2027	16,845
2028	5,615
	<u>\$ 74,930</u>

8. Licensing fees

	<u>2023</u>	<u>2022</u>
Practising and non-practising licensing fees	450,355	431,214
Professional corporations licensing fees	530	250
Registration fees	8,430	6,905
Application fees	6,760	6,010
Reinstatement fees	-	255
	<u>\$ 466,075</u>	<u>\$ 444,634</u>

