

A circular inset image in the top left corner showing a modern dental chair with blue upholstery, a white control panel, and a sink area.

# Annual Report

November 1, 2020 to October 31, 2021



College of  
Dental Hygienists  
of Nova Scotia



## **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 members 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, 2020 to October 31, 2021

Printed April 2022



## 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, 2020, to October 31, 2021.*

*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". A special acknowledgement goes to our past Chair, Hilary Boudreau. As this report spans the terms of two Chairs, I want to thank her for guidance and 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 constantly remind ourselves that our mandate is to serve and protect the public.*

*There were several areas where Council had opportunity to enhance the work of the CDHNS in this mandate. Council approved changes to the Continuing Competency Program (CCP), one component of the CDHNS Quality Assurance Program. These changes are necessary, not only to meet the need of protecting the public, but to allow registrants to pursue opportunities tailored to their learning needs in a variety of formats. Council also approved an updated set of entry-to-practice competencies for dental hygienists. These competencies were the product of the collaboration of various experts across Canada, with a variety of perspectives.*

*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. Also, in line with a regulatory body's responsibility, Council made the decision that the CDHNS will no longer be collecting membership dues on behalf of the CDHA. Please keep in mind that Professional Liability Insurance is a requirement of all registrants, and each registrant will need to ensure that this is maintained.*

*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, and we thank you for your commitment to complying with these requirements. At times, these changes occurred very quickly. The CDHNS, along with the other three oral health regulators, strived to ensure that you were provided with timely information to assist you in providing safe care in NS.*

*In closing, I would like to say how proud I am 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. A sincere thank you to you all!*

A handwritten signature in black ink that reads "Allison Craig". The signature is fluid and cursive, with the first name "Allison" and the last name "Craig" clearly distinguishable.

*Allison Craig*  
*CDHNS Chair, July 1, 2021 to June 30, 2022*

# 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

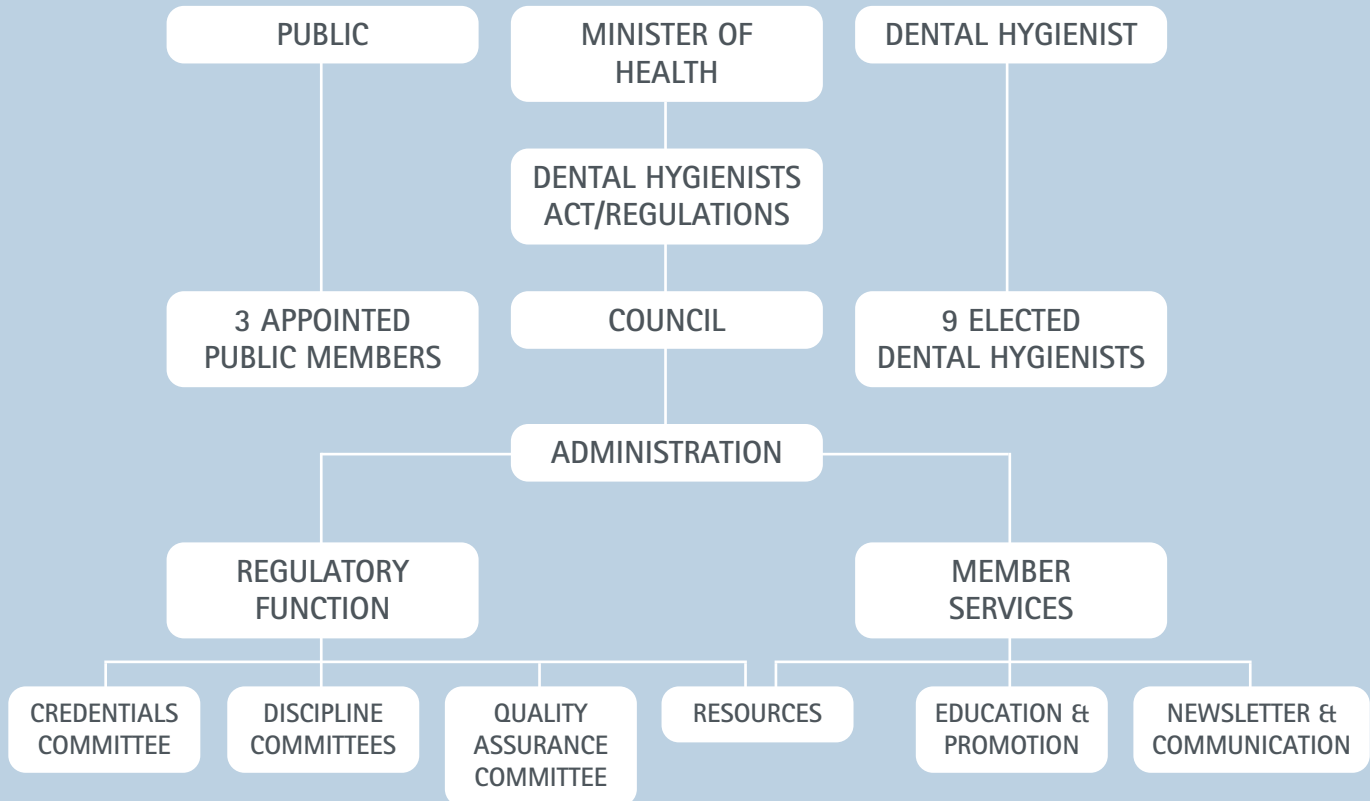
### What constitutes dental hygiene practice in Nova Scotia?

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 2022/23 licence is October 3, 2022 (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 3, 2022** but submit a **complete renewal** application between **October 4 and October 31, 2022** 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, 2022** 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, 2021*

*(Top, left to right) Allison Craig-Chair, Hilary Boudreau-Vice Chair, Shelby Devan-Executive Member, Michele Brennan-Exec./Public Member, Greg Glynn-Public Member, Dale Keefe-Public Member, (Bottom, left to right) Bethany Boucher, Mallory Brent, Kayla Leary-Pinch, Joyce Lind, Raelynn MacLean, Leora Weatherhead*

## GOVERNANCE

### COUNCIL

The Council is comprised of not fewer than nine regulated members of the College, elected by CDHNS registrants, 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, due to the pandemic, Council held a total of five meetings and an Annual General Meeting between Nov 1, 2020 and October 31, 2021 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**, Member Services Coordinator

**Neha Singh**, Administrative Assistant - (to April 2021)

**Jasleen Kaur**, Administrative Assistant - (from April 2021)

### 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.

Jocelyn Burke	Chair to Feb 28, 2021
Alma Wade	Chair as of March 1, 2021
Karen Ann MacDonald (Martell)	Vice-Chair as of March 1, 2021
Christine Ingram	Secretary
James Craig	Public Member to August 31, 2021
Greg Glynn	Public Member to August 31, 2021
Helene MacDonald	Member
Dianna Major	Member, as of Apr 19, 2021
<i>Note:</i> Rebekah Skeete	Public Member was appointed 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.

Kim Haslam	Chair
Nancy Berkshire	Public Member; Vice-Chair
Karen Alcoe-Guest	
Paulette Anderson	Public Member
Mallory Brent	as of Apr 21, 2021
David Devan	Public Member as of Dec 7, 2020
Joyce Lind	
Christine Robillard	to Apr 14, 2021

### 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
Denise Zwicker	Vice Chair to May 7, 2021
Heather Bell	as of June 22, 2021
Gina Bouchard	as of June 22, 2021
Katherine MacKeigan	to May 7, 2021
Michael Maddalena	Public Member
Lorette Manning	Public Member as of June 22, 2021
Elizabeth Mullally	Public Member
Wendy Stewart	
Susan (Sue E.) Walker	

### 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
Sandra Rhodenizer	Vice-Chair
Melanie Carpenter	
Palmer Nelson	
Sydney Nelson	
Kaleigh Wagner	
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.

Angie Nowe	Chair to Oct 21, 2021
Andrea Hare	Chair as of Oct 21, 2021
Susan Keating-Bekkers	Vice Chair to Oct 21, 2021
Kim Haslam	Vice-Chair to Oct 21, 2021
Ruth McConkey	
Katie Powers	
Rikki Smith	as of Jan 12, 2021
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 will be incorporated under the name of the Federation of Dental Hygiene Regulators of Canada (FDHRC). The FDHRC will operate from the current NDHCB office in Ottawa and will provide 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	Audits for the year ending Dec 31, 2021 took place Feb 2022				

\*Extensions granted included in audit results category totals. At the time of this publication, all members had met the requirements.

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, 2021

On November 7, 2020 the QAC met to update the CDHNS Continuing Competency Program (CCP) Requirements, and update the CCP Revision Action plan. The CDHNS survey feedback (deadline for responses was Oct 28, 2020) was reviewed and changes were based on analysis of this feedback. These were implemented on January 1, 2021, following Council approval.

A new virtual approach to the audit process was also determined. As such, the audit was completed over two sessions through the month of February, 2021.

On Feb 20, 2021, we completed the annual Continuing Competency audits for practising registrants whose cycle ended on December 31, 2020. A total of 43 registrants were audited. The audit decisions made are outlined in the table on page 7. Three extensions were granted (due to extenuating circumstances), for whom action plans were completed and reviewed at the time of audit. The three individuals who received extensions are included in the totals for met and unmet. The registrants who did not meet 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 August 10, 2021, we held a meeting which focussed on one topic – post-tests for virtual learning activities, a requirement that had been in place since January 1, 2013.

**Final decision:** *As of October 1, 2021, an acceptable alternative for verification of completion for virtual learning activities (e.g., online learning) that meet CCP requirements, but do not offer post-test evaluation, is as follows:*

- A submitted verification of attendance, along with a completed CDHNS Reflection document that demonstrates the participant's learning.
- One Reflection document must be provided for each activity/course (e.g., must complete a reflection document for each session offered during a one-day virtual event).
- Any learning activities completed prior to October 1, 2021, must meet the requirements that were in place in the previous CCP Requirements Document.

The CCP Requirements document was subsequently revised and brought forward to Council for approval. The revised CCP Requirements document came into effect on Oct 1, 2021.

## 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 January 31, unless noted	2017	2018	Oct 31, 2018	Oct 31, 2019	Oct 31, 2020	Oct 31, 2021
Practising	673	689	704	695	756	803
Non-Practising	49	47	46	47	48	40
Provisional	0	0	0	1	0	1*
<b>Total</b>	<b>725</b>	<b>737</b>	<b>754</b>	<b>744</b>	<b>804</b>	<b>844</b>
Honorary	1*	1*	1*	1*	1*	1*
Life	3*	3*	3*	3*	3*	3*

\*During the licensing year ending Oct 31, 2021, three individuals held provisional licences. The honorary and life members do not hold practising or non-practising licenses. Up to Oct 31, 2019, at least one life member held a practising licence.

**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, 2020 to October 31, 2021
Graduates Dalhousie	24
Oulton	07
Other New Registrants	43
<b>Total</b>	<b>74</b>

**Independent Dental Hygiene Practitioners** (included in the CDHNS Registrants table on page 7)

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.

### Restricted Activities Authorization

Practising licence holders who have provided the Registrar with the evidence required to verify that they have achieved competence to perform a restricted activity or practice in a self-initiating manner as set out in the Dental Hygienists Regulation are authorized to perform those activities. Registrants must not perform these activities until they have received recognition or authorization from the College.



The following table shows the distribution of those who held practising licences and have received CDHNS authorization to work in a self initiating manner, and to administer local anaesthetic as part of their dental hygiene practice in Nova Scotia.

Restricted Authorization	Authorized to Self-Initiate	Recognized to Administer Local Anaesthetic
January 31, 2017	668*	253
January 31, 2018	684*	283
February 1, 2018 to October 31, 2018	700	292
November 1, 2018 to October 31, 2019	690	301*
November 1, 2019 to October 31, 2020	755	359
November 1, 2020 to October 31, 2021	802	399

\*Please note: These numbers have been corrected from previous years' reports.

## COMPLAINTS DIRECTOR REPORT

The CDHNS manages complaints, investigations and hearing processes in accordance with the Dental Hygienists Act, Regulations, 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.

No complaints were received during this reporting period. On August 19, 2020, (the previous fiscal year), the College received a complaint of alleged professional misconduct involving (1) billing practices and (2) dissatisfaction with treatment, including treatment provided by oral health care professionals other than dental hygienists. On May 27, 2021, the IC Panel dismissed the complaint following its investigation of the allegations. The IC Panel dismissed the complaint for the following reasons, respectively – (1) the allegations could not be substantiated and (2) there were no concerns with respect to dental hygiene practice; and the College does not have jurisdiction to assess care provided by other oral health care professionals not regulated by the College.

## FACILITATING CONTINUING COMPETENCY

The College is committed to facilitating opportunities for quality, evidence based and relevant continuing education for CDHNS registrants. To meet this commitment, the CDHNS undertook a number of activities between Nov 1, 2020 and Oct 31, 2021.

**2021 CDHNS AGM Highlights:** The CDHNS Annual General Meeting was held virtually, on May 15, 2021 with 436 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, 2019 to October 31, 2020. Greetings were presented from Wendy Stewart, (CDHA NS Director/CDHNS President-Elect) from the CDHA. Stacy Bryan, Registrar, welcomed everyone. Hilary Boudreau, then CDHNS Chair, presented her message including a regulation revisions update. Sonya Bishop, Chair of the Quality Assurance (QA) Committee, submitted a report which 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. Mary McNally and Dr. Leigha Rock's pre-recorded session reviewed the return-to-work strategy that was developed, disseminated and evaluated early in the COVID-19 pandemic in Nova Scotia.

Outgoing Council Members – Lindsay MacDonald, Nicole Stevens and Danielle Newell: 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, 2021, who were (re) elected by acclamation.

### CDHNS Council Nominations for 2021-2023

Bethany Boucher
Hilary Boudreau
Mallory Brent
Kayla Leary-Pinch
RaeLynn MacLean
Leora Weatherhead

The *Annual Report November 1, 2019 to October 31, 2020*, including the Council approved Audited Financial Statements, was received by the membership and was posted on the CDHNS website for registrants and the public to view.

Immediately following the AGM, the CDHNS presented a continuing competency event, Managing Conflict by Building Healthy Relationships, by Diane Wooden. This event was live streamed using the Zoom platform with 261 registrants in attendance.

## 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.

## OTHER CONTINUING COMPETENCY OPPORTUNITIES

### Continuing Dental Education at Dalhousie University

The Quality Assurance Committee (QAC) reviews the scheduled courses offered through the Continuing Dental Education program at Dalhousie University and then assigns credits and categories for the CDHNS program, following course completion. A sample of the upcoming courses provided through CDE are included in each of the Unison newsletters.

### Jurisprudence Course and National Dental Hygiene Certification Board (NDHCB) Exams

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 continued to serve in this capacity until April 2021.

As noted in a previous section of this report, the FDHRC and the NDHCB announced their formal decision to amalgamate the two organizations into a single national entity, **effective Jan 1, 2022**. The new organization will be incorporated under the name of the Federation of Dental Hygiene Regulators of Canada (FDHRC).

The FDHRC enlisted the services of Cambridge Professional Development (CamProf) – an international consultancy and expert in professional competencies – to lead the Entry-to-Practice Canadian Competencies for Dental Hygienists Project (EPCCoDH). The current set of national entry-to-practice competencies for dental hygienists that were developed in 2010 by the Canadian Dental Hygienists Association (CDHA) and a national group of dental hygiene regulators, were reviewed and updated. In April 2021, the CDHNS Council approved the updated set of competencies, 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. CDHNS Council anticipated a timeline of approximately 2-4 years from the time of publication.

The scope of the Project included:

- confirming that the competencies cover current practice, including both knowledge and performance expectations;
- ensuring that the full range of competencies, both technical and non-technical, were included;

- identifying what additional competencies are likely to be required due to changes in legislation, technology and any other factors;
- ensuring that the full range of variety was included, for example: specializations, provincial differences;
- exploring the format and components of the competencies to ensure they were as usable and useful as possible and in line with current national and international best practice.

It was the goal of the FDHRC that these competencies are used across Canada by a variety of stakeholders for many purposes, including:

- comparing dental hygienist credentials including internationally;
- regulation of dental hygienists at entry to practice, re-entry and for standards of practice;
- to identify training needs for self-development, performance appraisals and organization.

The Project was collaborative and inclusive, involving regulators, (including the CDHNS), educators, clinical dental hygienists, the CDHA, the National Dental Hygiene Certification Board, and other stakeholders during various stages of the project.

### 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.

During this reporting period, the CDHNS continued to publish news from CDHA in each CDHNS newsletter publication.

CDHA offers professional liability insurance as a benefit of membership. Currently, the CDHNS collects CDHA membership dues from practising registrants upon registration, if evidence of professional liability insurance is not provided, *and* during renewal. This arrangement between the CDHNS and the CDHA helped ensure practising registrants in Nova Scotia maintain adequate professional liability insurance.

*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 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.

Accordingly 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.

#### **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. Since September, 2020, Joni Nauss, RDH, has been the CDHNS representative for this group.

Smoke Free Nova Scotia has experienced a few challenges over the past year, due to the pandemic and changes to the Board, however, SFNS was still able to accomplish the following:

1. Aided in producing the final report for the 2020-2021 Youth and Young Adult Vaping Project.
2. Gave over \$13,000 in funding to help towns and municipalities set up smoke-free spaces signage.
3. Responded to Health Canada consultations pertaining to vaping (maximum nicotine concentration, flavour ban).
4. Ran a vaping engagement competition for community members to submit posters, short videos, and infographics using the findings from Smoke-Free's research studies.

## **COMMUNICATIONS, PUBLIC EDUCATION, PROMOTIONAL PUBLICATIONS AND ACTIVITIES**

### **Provincial Community Oral Health Promotion**

This fiscal year, two initiatives were launched during the month of April, 2021 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.

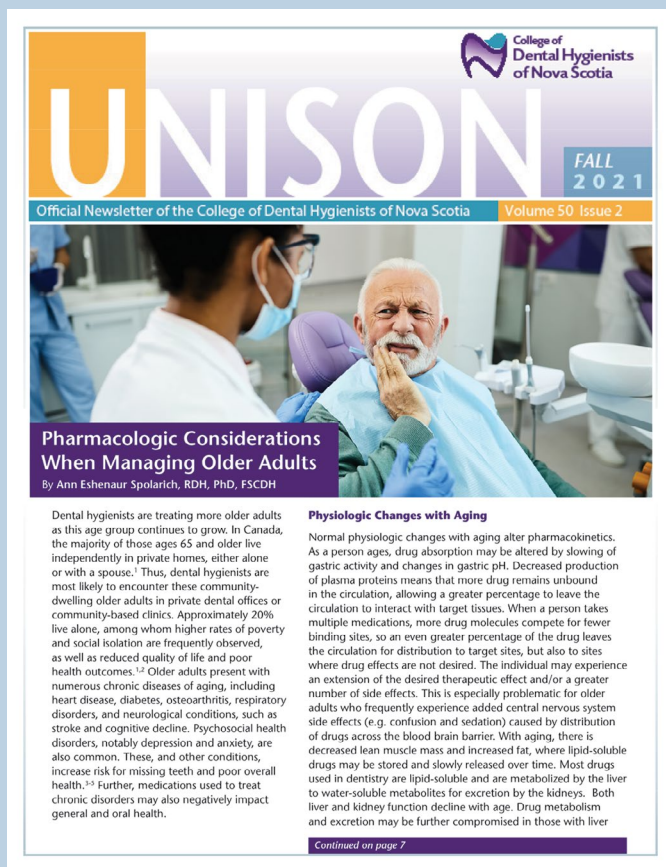
Billboards were showcased in two locations during National Oral Health Month –one in Halifax and one in Sydney. The CDHNS presented a 30-second commercial, which was broadcast, province wide, during the week of April 19-25, highlighting dental hygiene practice throughout Nova Scotia, from a regulatory point of view.

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 Susan Keating-Bekkers for her generous donation of funds, designated for billboard advertising and the production of the commercial. And thank you to CDHNS registrants/DH business owners, Jayne Beaumont and Dianna Major, for offering their locations for filming of the commercial, and for organizing clients who were willing to be involved.

#### **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.



## 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, 2020 to Oct 31, 2021, 3 editions of the Unison newsletter were published and distributed to registrants.

## COMMUNITY EDUCATION RESOURCE CENTRE (CERC)

From Nov 1, 2020, to October 31, 2021, the CERC had 7 requests for supplies and resources to support educational activities in the community. The regions represented stretched from Yarmouth to Pictou and wide variety of community groups were visited including expecting mothers, preschoolers, youth, and seniors. In all a total of 568 members of the public were served by the CERC centre through dental hygiene volunteers.

## 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.

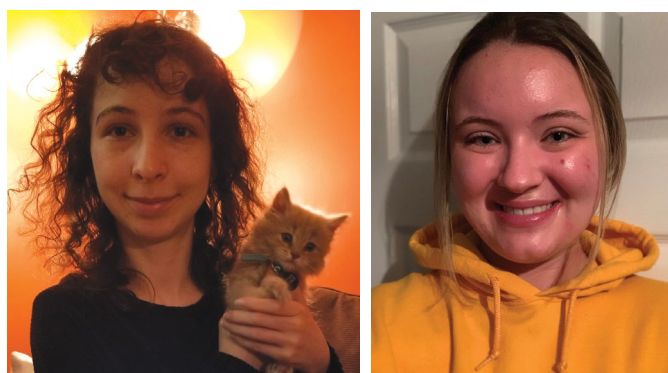
## RECOGNIZING EXCELLENCE

### CDHNS AWARDS

#### Dalhousie Student Presentations

The CDHNS recognizes excellence through supporting awards to the newest members of our profession. In June 2021, the CDHNS provided financial awards to the first, second and third prize winners of Dalhousie University's School of Dental Hygiene second year DH students' Research In Oral Health 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 2021 College of Dental Hygienists Award was presented to two recipients – Rebecca Bowering and Trisha Robicheau.



## RESOURCE ALLOCATION

Although financial support for specific projects may be provided by grants, funding for College programs and services primarily comes from fees for registration, licensing and licence renewals. For the fiscal year from November 1, 2020 to October 31, 2021, the College allocated resources in the following key areas.

1. Governance of the organization: Includes Council's operational expenses for meetings, registrant functions including the AGM, 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 \$7,475.32, of which \$6,612.38 were directly related to the complaint received in August 2020. Discipline costs 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 continued to focus on navigating registrants through safe, evidence-based practice during a pandemic. 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 continued to be delayed, e.g., requested regulation revisions and the revamp of the Continuing Competency Program. Although originally slated for completion in by Oct 31, 2020, these projects are still ongoing. Funds for these activities were taken from the internally restricted funds designated for those purposes. Funds used from the internally restricted account Special Projects (\$21,334.10).

As a result, there was excess revenue over expenditures of \$82,592.00 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, 2021, 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, 2021, 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.

**COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA**
**STATEMENT OF FINANCIAL POSITION – OCTOBER 31, 2021**
**ASSETS**

	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
<b>Current</b>		
Cash	721,315	\$ 600,396
Due from restricted fund	–	13
Prepaid expenses	7,026	3,302
Short-term investments (note 3)	<u>344,488</u>	<u>342,228</u>
	1,072,829	945,939
Investments, internally restricted (note 4)	<u>397,852</u>	<u>377,522</u>
	<u><u>\$ 1,470,681</u></u>	<u><u>\$ 1,323,461</u></u>

**LIABILITIES**

<b>Current</b>		
Payables and accruals, trade (note 5)	\$ 36,450	\$ 34,082
CDHA payable	177,426	161,689
Due to restricted fund	2,778	–
Deferred revenue (note 6)	<u>422,494</u>	<u>378,659</u>
	639,148	574,430
Commitments (note 7)		

**NET ASSETS**

Internally restricted (note 4)	397,852	377,522
Unrestricted	<u>433,681</u>	<u>371,509</u>
	831,533	749,031
	<u><u>\$ 1,470,681</u></u>	<u><u>\$ 1,323,461</u></u>

**COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA**
**STATEMENT OF CHANGES IN NET ASSETS – OCTOBER 31, 2021**

	<u>Internally</u> <u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
Balance, beginning of period	\$ 377,522	\$ 371,509	\$ 749,031	\$ 699,397
Excess (deficiency) of revenues over expenditures	(17,711)	100,213	82,502	49,634
Transfer from unrestricted net assets	<u>38,041</u>	<u>(38,041)</u>	–	–
Balance, end of period	<u><u>\$ 397,852</u></u>	<u><u>\$ 433,681</u></u>	<u><u>\$ 831,533</u></u>	<u><u>\$ 749,031</u></u>

# COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

## STATEMENT OF OPERATIONS FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2021

	<u>2021</u>	<u>2020</u>
<b>Revenue</b>		
Licensing fees (note 8)	\$ 427,264	\$ 406,531
Investment income	7,499	14,444
AGM and CCE events	10,460	–
Other income	3,603	3,690
	<u>448,826</u>	<u>424,665</u>
<b>Expenditures</b>		
Advertising and promotion	11,988	11,191
AGM and CCE events	10,244	4,928
Committee and council meetings	22,416	18,616
Communications	3,649	3,634
Consultants	12,438	23,648
Insurance	8,062	7,363
Interest and bank charges	2,735	3,204
Investigations	7,475	965
Office	41,847	33,567
Professional Development	–	46
Professional fees	18,502	15,602
Quality assurance and special projects	5,702	28,925
Regulatory fees	6,090	8,828
Rent	29,910	30,078
Travel	29	1,213
Wages and benefits	185,237	183,223
	<u>366,324</u>	<u>375,031</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ 82,502</u>	<u>\$ 49,634</u>

# COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

## STATEMENT OF CASH FLOWS FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2021

	<u>2021</u>	<u>2020</u>
<b>Operating Activities</b>		
Excess (deficiency) of revenues over expenditures	\$ 82,502	\$ 49,634
Net change in non-cash working capital		
Due from restricted fund	13	917
Prepaid expenses	(3,724)	(2,660)
Payables and accruals, trade	2,368	8,936
CDHA payable	15,737	(1,039)
Deferred revenue	43,835	15,301
	<u>140,731</u>	<u>71,730</u>
<b>Increase in cash during year</b>	<b>140,731</b>	<b>71,730</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>1,320,146</b>	<b>1,248,416</b>
<b>Cash and cash equivalents, end of year</b>	<b><u>\$ 1,460,877</u></b>	<b><u>\$ 1,320,146</u></b>
<b>Represented by:</b>		
Cash	\$ 721,315	\$ 600,396
Investments	344,488	342,228
Cash, internally restricted	40,518	25,701
Investments, internally restricted	354,556	351,821
	<u>\$ 1,460,877</u>	<u>\$ 1,320,146</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.

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**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.

## (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	06-Apr-22	0.30%	\$ 40,528
GIC	CIBC	06-Apr-22	0.30%	101,320
GIC	CIBC	06-Apr-22	0.30%	101,320
GIC	CIBC	06-Apr-22	0.30%	101,320
<b>Total</b>				<b>\$ 344,488</b>

## 4. Internally restricted funds

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

	<u>2021</u>	<u>2020</u>
CIBC GIC for Visa Collateral	10,287	10,260
CIBC GIC #00159	60,792	60,393
CIBC Imperial Investment Account	286,339	283,871
CIBC Operating Account	37,656	23,011
	<u>395,074</u>	<u>377,535</u>
Due from unrestricted fund	<u>2,778</u>	<u>(13)</u>
	<u><b>\$ 397,852</b></u>	<u><b>\$ 377,522</b></u>

# COLLEGE OF DENTAL HYGIENISTS OF NOVA SCOTIA

## NOTES TO FINANCIAL STATEMENTS – OCTOBER 31, 2021

### 4. Internally restricted funds – continued

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

	<u>2021</u>	<u>2020</u>
Disciplinary matters	\$ 258,928	\$ 257,755
Rent/office	46,839	44,404
Computer IT	57,477	42,343
Registrar succession	17,287	11,178
Visa collateral	10,287	10,260
Quality assurance and special projects	7,034	11,582
	<u>\$ 397,852</u>	<u>\$ 377,522</u>

### 5. Payables and accruals, trade

Included in payables and accruals as at October 31, 2021 are government remittances of \$4,160 (October 31, 2020 - \$3,505).

### 6. Deferred revenue

	<u>2021</u>	<u>2020</u>
Licensing fees	\$ 413,439	\$ 378,659
Continuing education course fee	\$ 9,055	–
	<u>\$ 422,494</u>	<u>\$ 378,659</u>

### 7. Commitments

The College has entered into operating leases and commitments for its premises, membership management system support, governance coaching, and a photocopier. The payments required over the next two years; including the estimated additional rent for the common area of premises, are as follows:

2021	\$ 64,480
2022	\$ 10,429

### 8. Licensing fees

	<u>2021</u>	<u>2020</u>
Practising and non-practising licensing fees	\$ 406,974	\$ 388,504
Professional corporations licensing fees	\$ 150	\$ 150
Registration fees	\$ 10,770	\$ 9,150
Application fees	\$ 8,880	\$ 8,184
Reinstatement fees	\$ 490	\$ 543
	<u>\$ 427,264</u>	<u>\$ 406,531</u>

Serving and Protecting the Public  
High Standards of Care  
Caring for the Profession

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