



**ACDH**

Alberta College of Dental Hygienists

2024  
ANNUAL  
REPORT



# LAND ACKNOWLEDGMENT

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The Alberta College of Dental Hygienists acknowledges that the land on which we operate, what we call Alberta, is the traditional and ancestral territory of many peoples, subject to Treaties 6, 7, and 8.

We acknowledge the many First Nations, Métis and Inuit who have lived on and cared for these lands for generations. This includes: the Blackfoot Confederacy – Kainai, Piikani, and Siksika – the Cree, Dene, Saulteaux, Nakota Sioux, Stoney Nakoda, and the Tsuu T'ina Nation and the Métis People of Alberta, including the Métis Settlements and the Six Regions of the Métis Nation of Alberta within the historical Northwest Metis Homeland.

The College recognizes the land of those First Nations, Métis, and Inuit people as an act of reconciliation and we express gratitude to those whose territory we reside on or are visiting. We are committed to working together to continue building strong and positive relationships together.



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# CHAIR'S MESSAGE



Lindsay Ord

It continues to be my privilege as Council Chair of the Alberta College of Dental Hygienists (ACDH) to present the 2024 Annual Report, as approved by Council. This report covers the registration year of November 1, 2023 to October 31, 2024, and the financial year of April 1, 2024 to March 31, 2025.

April 1, 2024, we embarked on an ambitious new 2024-2027 Strategic Plan, which will guide the College's priorities for the next three years, with a completion date of March 31, 2027. This plan outlines a clear direction forward for the College to be a leader in a changing regulatory environment.

We championed four strategic priorities (see page 9 of the report) to continue strengthening our regulation of dental hygiene in Alberta. They are:

- Advance the continuing competence program to support registrants in enhancing their delivery of safe, high-quality care.
- Ensure registration practices continue to prioritize public safety while effectively responding to legislative changes.
- Engage in collaborative and innovative approaches to drive regulatory advancements.
- Demonstrate our commitment to equity, diversity, inclusion, and accessibility.

With the roll-out of this new plan came the successful conclusion of the 2020-2024 strategic plan. The foundation of the 2020-2024 plan centred around four priorities:

- Embrace leading regulatory practices to protect the public.
- Identify and strengthen productive relationships with stakeholders.
- Ensure a strong understanding amongst stakeholders of the College's regulatory role in the healthcare system.
- Achieve effective governance and strong leadership to support our mandate.

Reflecting on the past registration year, there are many initiatives the College has undertaken and milestones we have met to meet these priorities, and to create the best path forward for a successful 2024-2027 Strategic Plan.

We've continued to update our IT systems, including enhancements to the registrant portal, and made the strategic move to a fully online registration process. We have also managed ongoing modernization of College processes including the pilot of automated renewal approvals to improve and streamline the efficiency of the overall renewal process.

With the Continuing Competence Program (CCP) now established in a Standard of Practice, and with its strong presence in our Strategic Plan, there's been a lot of time and fundamental work dedicated to the CCP.

This is invaluable work that we will leverage as we redesign the program in 2026 and aim to launch the new program in 2027. The work so far has included completing a provincial and national environmental scan of continuing competence and quality assurance programs to implement best practices and tools to support registrant competence. We also improved how we collect data to better inform our decisions by performing an audit of all programs.

ACDH has continued to look for opportunities to collaborate with other regulators and to strengthen government relationships. We conducted an environmental scan of registration legislation across Canada for other dental hygiene professions, followed by a survey to key stakeholders to inform them of our findings and to verify the information we found.

And as we aim to achieve effective governance and strong leadership – with the vision to proactively advance regulation and protect the public through the provision of safe, quality oral health for all Albertans – we remain focused on strengthening the governance structure, including the alignment to best practices. We've also kept our ongoing commitment to prioritize equity, diversity, inclusion, and accessibility through the delivery of tailored education sessions to our Council.

The successful implementation of the new strategic plan, the handful of significant accomplishments noted above (with many more), and the successful day-to-day operations over the last year couldn't be done without the unwavering efforts and dedication of our Council, Committee members, and the College staff.

And with these unwavering efforts year-over-year, Council has worked hard with the Registrar and CEO and College staff to keep costs low for registrants, with the registration fees staying the same since the 2017/2018 registration year. Thank you for your continued hard work and dedication.

Respectfully submitted,  
Lindsay Ord, RDH Chair



# PUBLIC MEMBER'S MESSAGE



Carol Gibbons Kroeker

As the Vice-Chair of the Alberta College of Dental Hygienists (ACDH) Council, I am pleased to provide this message for the 2024 Annual Report, as approved by Council.

The responsibility of public members within the Council is to advocate for the interests of the public, and to execute the Council's directives in a manner that also safeguards and promotes the public's welfare. Collectively, we are responsible for understanding the values, perspectives, wants and needs of the Alberta public, and developing policies and bylaws within which the College and Council operate.

I am honoured to be the first public member to hold an officer position on Council with the ACDH. As a public member, I believe I have brought both a public and patient perspective and understanding to Council, and have also made sure to weave this into every strategic discussion.

This includes the work to conclude the 2020-2024 strategic plan, followed by the successful transition and roll-out of the 2024-2027 strategic plan. Building off of our old plan, the 2024-2027 plan created four strategic priorities (available on page 9 of the report) that will continue to strengthen our regulation of dental hygiene in Alberta.

They include:

- Advance the continuing competence program to support registrants in enhancing their delivery of safe, high-quality care.
- Ensure registration practices continue to prioritize public safety while effectively responding to legislative changes.
- Engage in collaborative and innovative approaches to drive regulatory advancements.
- Demonstrate our commitment to equity, diversity, inclusion, and accessibility.

We have improved accountability and transparency with our commitment to ongoing ACDH website updates and changes that meet the needs of the public and our registrants. Not only have we received two award recognitions for our revamped website, but College staff were recently invited to showcase it to other regulators at the Promising Practices Event held by the government's Fairness to Newcomers Office.

Notable website developments in the past year include the creation of a practice owners webpage and redevelopment of registration pathway webpages. These changes continue to support the mandate of the College to ensure Alberta dental hygienists have the knowledge, skills, attitude, and judgment to provide safe, effective, ethical and beneficial oral healthcare services to the Alberta public.

College staff have also worked hard to update and improve guidelines from a public safety perspective, most notably the Infection Prevention and Control (IPC) Guidelines, which is a collaboration between four regulatory colleges.

The recent Council composition change to increase the public member representation to 50% ensures the Alberta public is safeguarded and heard. And with that, public members would like to extend their appreciation to the dedicated staff and Council members over the past year. I look forward to the continued implementation of the 2024-2027 Strategic Plan and its role in achieving the College's purpose of supporting all Albertans in their health and wellness journey through the achievement of oral health regulatory excellence.

Respectfully submitted,  
Carol Gibbons Kroeker  
Public Member for the  
Alberta College of Dental Hygienists



# INTRODUCTION

## BACKGROUND

Dental hygienists have been providing oral health services to Albertans since 1951. The profession has been self-regulating since 1990 and is currently regulated under the *Health Professions Act* (the *Act*, or *HPA*) the Dental Hygienists Profession Regulation (DHPR), and the Health Professions Restricted Activity Regulation (HPRAR).

The introduction of Bill 46 in 2020 separated regulatory colleges from associations and unions to ensure that colleges always put patients and the public interest first. In order to meet the Bill 46 requirements, the Alberta College of Dental Hygienists (ACDH) divested from all association-type activities and now operates under a singular mandate of public protection.

## THE ROLE OF THE ACDH

The *Health Professions Act*, Dental Hygienists Profession Regulation, and Health Professions Restricted Activity Regulation authorize the ACDH to:

- Set entry-to-practice requirements
- Set and administer standards of practice
- Resolve concerns and complaints about dental hygienists and administer disciplinary measures when necessary

As the regulatory authority, the ACDH requires Alberta dental hygienists to:

- Meet or exceed the requirements for registration and renewal of practice permits
- Meet or exceed the requirements of the Continuing Competence Program
- Comply with the ACDH's practice standards

By meeting these professional expectations, Alberta's dental hygienists are well prepared to provide safe, effective oral healthcare 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
- Perform restricted activities as authorized by the HPRAR
- Perform advanced restricted activities as authorized by the ACDH in accordance with legislation and the HPRAR
- Provide services as clinicians, educators, researchers, administrators, health promoters and consultants
- Dental hygienists provide clinical services in a wide variety of settings, including interdisciplinary health centres, dental hygienist-owned practices, dentist-owned practices, community health, continuing care and home care settings, administration, and education.

## PROTECTED TITLES

A regulated registrant of the ACDH may use the following protected titles, abbreviations and initials:

- Dental hygienist
- Registered dental hygienist
- DH
- RDH



# PURPOSE, VISION, MISSION, & VALUES



## PURPOSE

We are committed to supporting all Albertans in their health and wellness journey through the achievement of oral health regulatory excellence.



## VISION

We are leaders in proactively advancing regulation and protecting the public through the provision of safe, quality oral health for all Albertans.



## MISSION

To ensure Alberta dental hygienists have the knowledge, skills, attitude, and judgment to provide safe, effective, ethical and beneficial oral healthcare services to the Alberta public.



## VALUES

### **Accountable**

We value individual and organizational accountability by accepting responsibility for our decisions and actions.

### **Transparent**

We are committed to open and clear policies, procedures, and communication.

### **Collaborative**

We value collaboration to create new ideas, enhance opportunities, and build relationships.

### **Integrity**

We promote an environment of trust by demonstrating consistent, fair, and honest communication and behaviour.



# THE 2024 - 2027 STRATEGIC PLAN

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The 2024 - 2027 Strategic Plan was developed and approved by the ACDH Council and went into effect on April 1, 2024. It outlines a clear direction forward for the College to be a leader in a changing regulatory environment, directly aligning with the College's Vision, Mission, and Values. College staff are responsible for implementing the Strategic Plan on an operational level.

Building on the achievements of the previous plan, the four new strategic priorities have been designed to focus on critical areas to continue strengthening our regulation of dental hygiene in Alberta.



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## PRIORITY A:

ADVANCE THE CONTINUING COMPETENCE PROGRAM TO SUPPORT REGISTRANTS IN ENHANCING THEIR DELIVERY OF SAFE, HIGH-QUALITY CARE.

### Objectives:

- Redevelop the continuing competence program in consultation with stakeholders.
- Use data to identify gaps in registrant competence and evaluate level of risk.
- Implement best practices and regulatory tools to support registrant competence.

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## PRIORITY B:

ENSURE REGISTRATION PRACTICES CONTINUE TO PRIORITIZE PUBLIC SAFETY WHILE EFFECTIVELY RESPONDING TO LEGISLATIVE CHANGES.

### Objectives:

- Identify and address opportunities to increase the effectiveness of our registration practices within the context of legislation.
- Work with other Canadian dental hygiene regulators to recognize and explore solutions to the variances in regulation across provinces.
- Use data and evidence to support enhancements to our registration practices.

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## PRIORITY C:

ENGAGE IN COLLABORATIVE AND INNOVATIVE APPROACHES TO DRIVE REGULATORY ADVANCEMENTS.

### Objectives:

- Build relationships with health regulators to be at the forefront of knowledge-sharing.
- Establish partnerships with other Alberta oral health regulators to improve operational efficiencies.
- Strengthen relationships with government to have a proactive role in legislative change.
- Identify and explore opportunities where dental hygienists can be involved in primary care initiatives.

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## PRIORITY D:

DEMONSTRATE OUR COMMITMENT TO EQUITY, DIVERSITY, INCLUSION, AND ACCESSIBILITY.

### Objectives:

- Assess and improve upon Council, College, and registrant initiatives through an EDIA lens.



# GOVERNANCE

## COUNCIL COMPOSITION

Council is comprised of five appointed registrants from the College's General register and five members of the public appointed by Alberta's Lieutenant Governor in Council. The council structure diagram below reflects the members of council from November 1, 2023 to the middle of September 2024. As of October 31, 2024, there were three council vacancies; one regulated member and two public members.

Council appoints the Registrar and CEO, Complaints Director, Hearings Director, and members of the Registration and Competence Committees. They also appoint registrants to a pool of individuals available for Hearing Tribunals and Complaint Review Committees.

### Members of Council Council Structure: 5 regulated members and 5 public members





## COUNCIL'S ROLE

Council acts on behalf of the College to provide strategic oversight and ensure that the organization fulfills its responsibilities under the legislation.

It monitors the success of the organization in achieving the strategic goals it develops and establishes the mission, vision, and values for the organization that provides direction to both Council and the College management team.

Council is accountable to the Alberta Government, ACDH registrants, and the Alberta public. Its connection to the operational aspects of the College is through the Registrar and CEO.

Council conducts meetings to transact the business of the College as required, and no less than four (4) times per year.

## REGISTRAR

The Registrar performs all the duties designated to the position by the legislation and other management duties as delegated by Council and is accountable to Council.

## CEO

The CEO is responsible for operational management of the organization and is accountable to Council. Currently, the Registrar and CEO positions are held by one person.

## COMPLAINTS DIRECTOR

The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the alternate complaint resolution process, or referred to a hearing.

## HEARINGS DIRECTOR

The Hearings Director carries out key administrative and organizational duties related to professional conduct hearings and appeals.

## REGISTRATION COMMITTEE

The Registration Committee consists of no fewer than three members from the General Register. This legislated committee reviews registration issues referred to it by the Registrar and makes determinations.

Members:

- Carolynn Reimann (Chair)
- Tyla Gill
- Janine Hartsook
- Jesse Novak
- Kaleigh Southwell

## COMPETENCE COMMITTEE

The Competence Committee consists of no fewer than four members from the General Register. This legislated committee reviews competence program issues as referred by the Registrar or a Hearing Tribunal and makes determinations. The committee also makes recommendations to Council regarding the College's Continuing Competence Program.

Members:

- Heather Nelson (Chair)
- Samiha Rahman
- Terri Ward
- Allison Wylie
- Selda Suleymanoglu
- Jaimie Braybrook

## HEARINGS TRIBUNAL OR COMPLAINT REVIEW COMMITTEE

When a complaint is referred to a hearing, two or more individuals from the appointed registrant and public member pools are appointed to a Hearing Tribunal to hear evidence and determine findings and appropriate disciplinary sanctions. Two or more individuals may also be appointed to a Complaints Review Committee to ratify a settlement resulting from an alternate complaint resolution process or to review the dismissal of a complaint, if requested by a complainant.



## Members:

"RDH" indicates a regulated member, with the rest of the names representing public members.

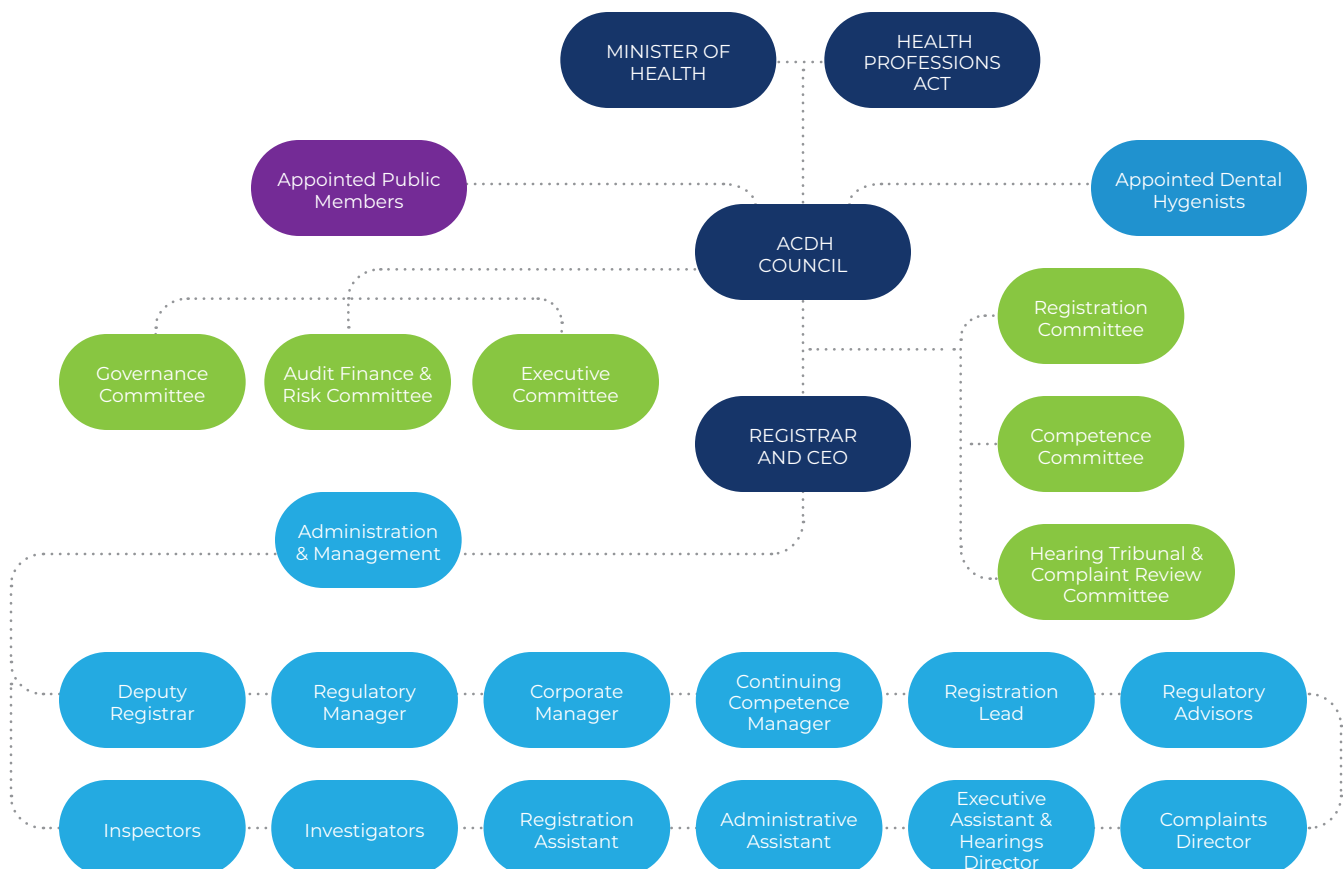
- |                          |                             |                               |                               |
|--------------------------|-----------------------------|-------------------------------|-------------------------------|
| ■ Kwaku Adu              | ■ Shelly Flint              | ■ Kevin Kelly                 | ■ Laurel Sherret              |
| ■ Leanne Axelsen         | ■ Catherine (Katre) Freeman | ■ Naeem N. Ladhani            | ■ Peter Sherstan              |
| ■ Matthew Bennett        | ■ Sarah Gingrich            | ■ Sally Lockwood-Deibert, RDH | ■ Jaskiran (Jaz) Tathgur, RDH |
| ■ Barbara Boyer          | ■ Lyle Guard                | ■ Iqra Nazir                  | ■ Judy Tran                   |
| ■ Glen Buick             | ■ Deborah Gust              | ■ Andrew Otway                | ■ Jeanette Trenchie, RDH      |
| ■ Avril Colenutt         | ■ Kathryn Hilsentege        | ■ Vincent Pania               | ■ Ogochukwu (Ugo) Ukpabi      |
| ■ Geoffrey Coombs        | ■ Brett Huculak             | ■ Kent Lee Pallister          | ■ Georgeann Wilkin            |
| ■ Emeka Ezike-Dennis     | ■ Lillian (Patricia) Hull   | ■ Shirley Pate                | ■ Donald (Don) Wilson         |
| ■ Darwin Durnie          | ■ Andrea James              | ■ Barbara Rocchio             |                               |
| ■ Sarita Dighe- Bramwell | ■ Dianne Jossa              | ■ Linda Sheen                 |                               |
| ■ Terry Engen            |                             |                               |                               |

## ACDH MANAGEMENT TEAM

The management team is responsible for employing the appropriate means to ensure enforcement of the Act and for achievement of the strategic plan established by Council. They achieve this through the application of policies, procedures, and activities. A list of current staff and their responsibilities is available on the College's website.

## ORGANIZATIONAL STRUCTURE

Council, statutory committees and other College positions are established in accordance with the *Health Professions Act* and the ACDH bylaws. Council governs the ACDH in accordance with the Act and Bylaws.







# REGULATORY FUNCTIONS

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## STANDARDS OF PRACTICE, CODE OF ETHICS, AND GUIDELINES

The Standards of Practice and the Code of Ethics provide direction to health professionals in the practice of their profession. Standards of Practice set the minimum levels of professional behaviour and conduct of regulated health professionals, and the Code of Ethics is a set of principles of professional conduct which guides all dental hygienists and establishes the expectations for dental hygienists in fulfilling duties to their clients, to the public, and to the profession.

Guidelines are intended to complement professional decision-making and should be used in conjunction with a dental hygienist's professional judgment. The College's Guidelines do not describe how to perform dental hygiene services, but rather assist dental hygienists in meeting the Standards of Practice.

The following documents are approved and available on the College's website:

### ACDH Standards of Practice

- ADMINISTRATION OF LOCAL ANAESTHESIA
- ADVERTISING
- CLINICAL THERAPY
- COLLABORATION
- COMMUNICATION
- CONFLICTS OF INTEREST
- CONTINUING COMPETENCE
- CONTINUITY OF CARE
- DOCUMENTATION
- DRUGS: GENERAL
- DRUGS: PRESCRIBING SCHEDULE 1 DRUGS
- DUTY TO REPORT
- EVIDENCE-INFORMED PRACTICE
- INFORMED CONSENT
- IONIZING RADIATION
- PATIENT-CENTRED APPROACH
- PRIVACY AND CONFIDENTIALITY
- PROFESSIONAL ACCOUNTABILITY

- PROTECTING PATIENTS FROM SEXUAL ABUSE AND MISCONDUCT
- RECORD MANAGEMENT
- RESTRICTED ACTIVITIES
- SAFETY AND RISK MANAGEMENT
- SUPERVISION OF RESTRICTED ACTIVITIES

### ACDH Code of Ethics

- CODE OF ETHICS
- GUIDELINES FOR THE CODE OF ETHICS

### ACDH Guidelines

- ADVERTISING
- ARTIFICIAL INTELLIGENCE
- CLINICAL THERAPY
- CONTINUITY OF CARE
- DRUGS AND NATURAL HEALTH PRODUCTS
- DUTY TO REPORT
- FEES AND BILLING
- INFECTION PREVENTION AND CONTROL
- INFORMED CONSENT
- NITROUS OXIDE/OXYGEN CONSCIOUS SEDATION
- PRESCRIBING SCHEDULE 1 DRUGS
- PREVENTING SEXUAL ABUSE AND SEXUAL MISCONDUCT TOWARDS PATIENTS
- PRIVACY AND THE PATIENT RECORD
- PROFESSIONAL BOUNDARIES



## REGULATORY ADVISORS

Regulatory Advisors have continued to play an important role in supporting the College's regulatory mandate. They offer valuable regulatory guidance to the public, employers, organizations, and dental hygienists, helping them understand and access legislative documents and directing them to essential resources.

In the 2023-2024 registration year, the Regulatory Advisors responded to over 353 inquiries either through phone or email communications. Most inquiries they have responded to are related to dental hygiene practice and compliance with regulatory requirements. Some common topics include Infection Prevention and Control (IPC), Clinical Therapy, and Billing. Other common topics for inquiries include those related to the Continuing Competence Program, Renewal, and Practice Ownership. The data collected from these inquiries is highly valuable in helping the College develop and refine resources.

Please refer to the following table for a breakdown of the incoming calls and emails by topics and frequency for the registration year from November 1, 2023 – October 31, 2024.

Topics	Frequency
Compliance/Practice Questions	133
Continuing Competence Program	95
Other (Fees and Billing, Practice Hours, and CPR)	39
Practice Ownership	25
Renewal	20
Registration	14
Employment	9
Complaints	2
Total	337

Regulatory Advisors also provide support to internal programs through routinely updating and developing Standards of Practice, Guidelines, and other online resources. Some key accomplishments in the 2023 - 2024 registration year include revising the Practice Owner IPC Manual templates and amending the IPC Guidelines, originally published in June 2022, to reflect updated best practices in IPC for oral healthcare.

## CONTINUING COMPETENCE PROGRAM

Each registrant on the General Register must meet the Continuing Competence Program (CCP) requirements as set out in the College's Continuing Competence Program Standard of Practice and Program Manual. A registrant must earn 45 CCP credits (One (1) credit = one (1) hour of learning activity) in each three-year reporting period. A registrant's reporting period begins on November 1 following their initial date of registration with the ACDH.

The Continuing Competence Program includes mandatory education requirements, including the completion of CPR annually. Registrants self-report their credits in the Registrant Portal. Registrants must have evidence of obtaining 45 CCP credits in their three-year reporting period in order to renew their practice permit. At annual renewal, all applications are reviewed for compliance with the CCP. The Continuing Competence Program Manual is available on the College's website.

The College has taken preliminary steps to begin the redesign of the program, and will work to redevelop the program in 2025 and 2026, with the intention of launching the redesigned program in 2027. Preliminary steps included extensive information gathering and environmental scans of continuing competence and quality assurance programs to better understand the landscape of others in similar jurisdictions, engaging consultants to support the redesign efforts, and planning a robust engagement process for 2025 with key stakeholders.



## ENTRY-TO-PRACTICE EXAMINATIONS

### National Dental Hygiene Certification Examination

The National Dental Hygiene Certification Examination (NDHCE) is a written exam that tests the level of knowledge, judgment, and skills expected at the entry-to-practice level for dental hygienists in Canada and is administered by the Federation of Dental Hygiene Regulators of Canada (FDHRC). Successful completion of the NDHCE is a legislated requirement for registration with the ACDH. The examination is offered three times each year in multiple sites across Canada. The ACDH is a member and director on the FDHRC Board and has shared oversight of the NDHCE with the other provinces.

### Jurisprudence Exam

In order to become registered, all applicants with the ACDH are required to successfully complete the online Jurisprudence exam to increase their knowledge of relevant provincial legislation and ACDH Bylaws, Standards of Practice, Guidelines and Code of Ethics.

College staff piloted a new modernized Jurisprudence in March 2023 with University of Alberta students. The examination format transitioned to a modular structure to enhance learning outcomes, accompanied by a platform migration to Moodle.

### Clinical Examinations or Assessments

To assist in determining whether the qualifications and competencies of an applicant for registration are substantially equivalent to those required for graduation from the Council-approved Alberta benchmark program at the University of Alberta, applicants for registration may be required to complete a performance exam, test or assessment.

The assessments that may be used to determine entry-level competence are the Canadian Performance Examination in Dental Hygiene (CPEDH) or the Clinical Competence Assessment (CCA). The CPEDH was developed through a partnership of the regulatory colleges of BC, Ontario, and Alberta and is now administered through the Federation of Dental Hygiene Regulators of Canada (FDHRC). The CCA was developed and is administered by the Continuing Dental Education, Mike Petryk School of Dentistry, at the University of Alberta.

The ACDH uses these assessments when required to ensure that applicants demonstrate the necessary competence and can provide dental hygiene services safely to the Alberta public. Those applying for registration under the labour mobility provisions of the Canadian Free Trade Agreement (CFTA) are generally not required to complete a performance exam, test, or assessment to demonstrate competence.

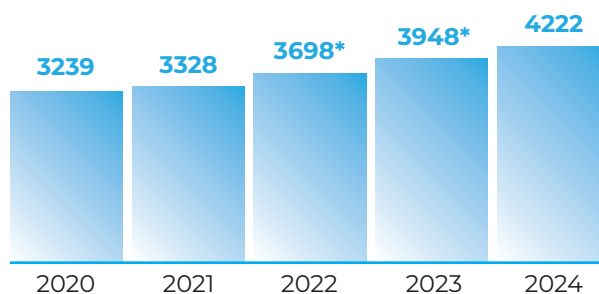


# REGISTRATION STATISTICS

## REGULATED MEMBER STATISTICS

The Dental Hygienists Profession Regulation establishes two categories of registration within the Regulated Member Register; General and Courtesy. General and Courtesy registrants hold a practice permit and may use the protected titles set out in the Act. Courtesy registrants may hold a practice permit for a specified purpose and period of time, as approved by the Registrar, and for up to 60 days.

### Regulated Members - AS AT OCTOBER 31, 2024



\* Updated data. 2022 and 2023 data have been corrected to reflect accurate information.

### New Applications for Registration - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
Received	194	222	323	376	<b>375</b>

### New Registrations Completed - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
University of Alberta	43	41	41	40	<b>43</b>
Other Canadian	136	158	256	332	<b>319</b>
International	3	0	4	1	<b>0</b>
Total	182	199	301	373	<b>362</b>

### Conditional Registrations - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
Issued	5	3	13	9	<b>7</b>
Conditions Met	1	2	5	8	<b>7</b>
Registrations Revoked	0	1	0	1	<b>0</b>

### Transfers and Reinstatements - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
Transfers	6	2	11	12	<b>15</b>
Reinstatements	7	9	27	15	<b>27</b>



## NON-REGULATED REGISTRANT STATISTICS

ACDH Bylaws provide for a Non-Regulated category of registration. Individuals on this Non-Regulated Register could not hold a practice permit and were not authorized to use the protected titles. However, they did receive communications from the College on matters concerning the regulation of the profession in Alberta.

After reviewing the changes to the legislation after the enactment of Bill 46, the ACDH Council determined that the Non-Regulated Register does not provide advantages for applicants transferring back to the General Register (compared to applicants reinstating back onto the General Register after a cancelled practice permit). Therefore, Council decided that effective November 1, 2024, the College would no longer maintain a Non-Practicing Register.

Starting in July 2023 until the end of the renewal period in 2024, the College communicated this decision to all registrants, with direct messaging to individuals that were on the Non-Practicing Register. This message outlined the option to cancel or how to return to the General Register if they wished.

### Non-Regulated Registrants Transfers and Cancellations - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

Transferred to General Register effective before October 31	15
Transferred to General Register effective November 1	9
Cancelled by request	46
Did not transfer or cancel by request, therefore, cancelled by College on November 1	59

## ADVANCED RESTRICTED ACTIVITY AUTHORIZATION

Individuals on the General Register (who have provided evidence that they have achieved competence to perform advanced restricted activities) may be authorized to perform those activities. Likewise, if authorized by the College, individuals on the Courtesy Register may also perform advanced restricted activities.

### Registrants Authorized to: AS AT OCTOBER 31, 2024

	2020	2021	2022	2023	2024
Administer local anaesthetic by injection	2238	2245	2351*	2449*	2477
Perform restorative procedures of a permanent nature in collaboration with a dentist	52	48	55*	57*	57
Prescribe a limited subset of Schedule 1 drugs	115	149	218*	272	310
Prescribe or administer nitrous oxide/oxygen conscious sedation	295	290	314*	316*	322
Perform orthodontic procedures in collaboration with a dentist	104	104	114*	119*	116
Nasopharyngeal swabbing		10	11	11	10

\* Updated data. 2022 and 2023 data have been corrected to reflect accurate information.



# COMPLAINT STATISTICS

As part of its mandate to protect the public, the ACDH is responsible for addressing complaints of unprofessional conduct made about its registrants. The complaints process is outlined in Part 4 of the *Health Professions Act (HPA)*. A complaint can be made by anyone about a registrant. Unprofessional conduct is defined in the *HPA* and includes a breach of the Standards of Practice, the Code of Ethics, or conduct that harms the integrity of the profession.

Complaints are handled objectively and compassionately, with an aim to addressing concerns and reducing the risk to the public. When possible, ACDH strives to resolve complaints with a focus on remediation and education.

The College received an increase in complaints in the 2023-2024 period. Some themes of the complaints received involved the following issues:

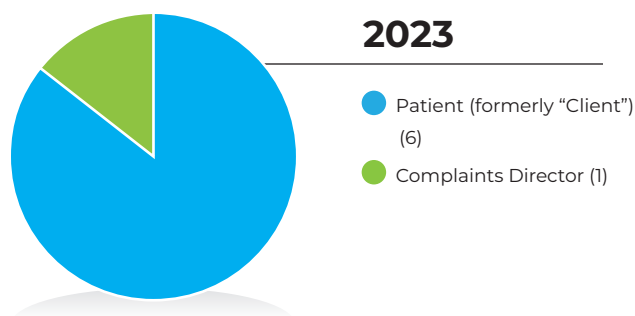
- Registrants exceeding their scope of practice
- Compliance with Infection Prevention and Control
- Compliance with the Advertising Standard of Practice
- The conduct and/or skill of a registrant

ACDH received one complaint alleging sexual misconduct towards a patient in 2024. The matter was investigated and dismissed due to a finding of insufficient evidence of unprofessional conduct. A review of the dismissal was not sought.

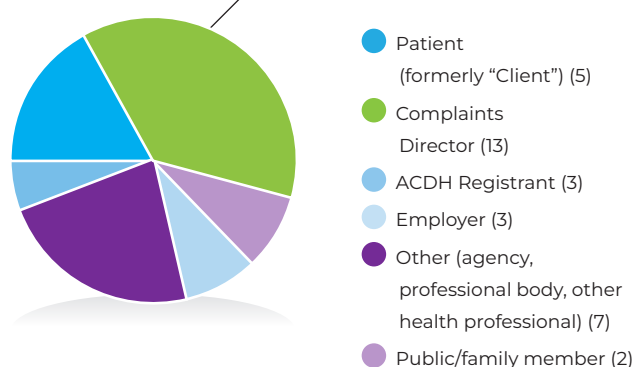
In the 2023-2024 period, there were a significant number of complaints initiated by the Complaints Director. Section 56 enables the complaints director to initiate a complaint when there are reasonable grounds to believe that the conduct of a registrant constitutes unprofessional conduct. Broadly, in 2024, complaints were initiated by the Complaints Director based on referrals from the Registrar following practice inspections, concerns relayed to ACDH by Alberta Health Services, and escalation resulting from registrants' failure to respond to College communications and meet legislative requirements.

## Source of New Complaints

### 2023



### 2024





### Complaints Information - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
New complaints received	6	9	3	7	<b>33</b>
Complaints carried over from previous years	13	6	1	0	<b>1</b>
Complaints withdrawn	2	2	1	1	<b>1</b>
Complaints resolved by Complaints Director	2	3	2	2	<b>9</b>
Complaints dismissed	3	1	1	1	<b>8</b>
Request for review of dismissal of complaint	0	0	0	0	<b>0</b>
Referred to a Hearing Tribunal	1	1	0	0	<b>0</b>
Number of complaints closed	8	2	4	2	<b>18</b>
Number of complaints still open	10	6	0	5	<b>16</b>
Number of registrants dealt with under s.118 0	0	0	0	0	<b>0</b>
Number of complaints alleging sexual abuse or misconduct	0	0	0	0	<b>1</b>

### Nature of New Complaints - NOVEMBER 1, 2023 TO OCTOBER 31, 2024\*

	2020	2021	2022	2023	2024
Advertising/business operations	2	4	1	3	<b>7</b>
Conduct - non-sexual in nature	0	1	1	2	<b>16</b>
Communication/consent	0	1	1	1	<b>13</b>
Contravention of an Act or Regulation	1	0	0	2	<b>8</b>
Ethical issues	0	1	0	0	<b>3</b>
Privacy issues	1	0	0	1	<b>2</b>
Record keeping	2	1	0	1	<b>5</b>
Sexual abuse or sexual misconduct	0	0	0	0	<b>1</b>
Skills/practice/knowledge	0	1	0	2	<b>18</b>
<b>Total Complaints Received</b>	<b>6</b>	<b>9</b>	<b>3</b>	<b>7</b>	<b>33*</b>

\*Complaints are often complex and multifaceted, so one complaint can encompass, and be reflected, in multiple categories.



### Source of New Complaints - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
Patient (formerly "Client")	2	6	2	6	5
Complaints Director	2	2	0	1	13
ACDH Registrant	0	0	1	0	3
Employer	1	0	0	0	3
Other (agency, professional body, other health professional)	1	1	0	0	7
Public/family member	0	0	0	0	2
<b>Total Complaints Received</b>	6	9	3	7	33

## HEARINGS DIRECTOR REPORT

ACDH Hearings are open to the public and may proceed by way of consent agreements between the registrant and the ACDH. Hearing Tribunal findings may be published on the College's website. Discipline decisions made by Hearing Tribunal, Council, or the Court, for unprofessional conduct related to sexual abuse or sexual conduct, including the name and practice permit number of the registrant, plus any orders made, are permanently published on the College's website.

### Hearings, Appeals and Reviews Conducted - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

	2020	2021	2022	2023	2024
Findings based in whole or in part on sexual abuse	0	0	0	0	0
Findings based in whole or in part on sexual misconduct	0	0	0	0	0
Hearings	2	0	0	0	0
Hearings partly or completely closed to the public	0	0	0	0	0
Appeal of hearing tribunal decision to council	0	0	0	0	0
Complaint Review Committee review of decision to dismiss a complaint	0	0	0	0	0

### Outcomes of Hearings, Appeals and Reviews - NOVEMBER 1, 2023 TO OCTOBER 31, 2024

Hearing Tribunal (s): n/a

Complaint Review Committee review of a complaint dismissal: n/a





# COLLEGE INITIATIVES

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## Vulnerable Sector Checks

The College created a new online form in the Registrant Portal for registrants to upload their Vulnerable Sector Check (VSC). This enabled quick and efficient verification by ACDH staff.

## Registration and Renewals

The College piloted 300 automated renewal approvals in an effort to streamline our annual registration process.

## Reinstatement

The ACDH completed its transition to a fully online registration process by converting the Reinstatement application form from a paper-based format to an online form in the Registrant Portal, marking the final registration pathway to move online.

## Complaints

The College completed a thorough environmental scan of complaints and concerns from other regulators. As a direct outcome of this work—and in line with our core value of transparency—the College has begun posting summaries of complaint decisions and uploading complaint resolution agreements to our website.

## Continuing Competence Program

The College has taken preliminary steps to begin the redesign of the program and will work to redevelop the program in 2025 and 2026, with the intention of launching the redesigned program in 2027.

## Communications

ACDH launched the Regulation Matters email series to serve as an awareness and information tool for registrants.

## Scope of Practice

The College undertook work to define its own scope of practice in Alberta to inform the development and maintenance of Standards of Practice and Guidelines. An environmental scan of registration legislation for dental hygiene professions across Canada was conducted, followed by a survey to other provinces to verify the findings.

## Website Updates

Significant development of the Dental Hygiene Practice Owners page and Registration webpages continued to support the College's mandate to ensure safe, effective, ethical, and beneficial oral healthcare services for the Alberta public.

## U of A Student Presentations

As part of its support for external regulatory initiatives, various College staff presented to students in the University of Alberta dental hygiene program, providing information on dental hygiene regulation and registration requirements. In addition, the College offered feedback to other regulatory colleges on proposed changes to Standards of Practice and legislative amendments.





ALBERTA COLLEGE OF DENTAL HYGIENISTS

# FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2025



# INDEPENDENT AUDITOR'S REPORT



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## TO THE MEMBERS OF ALBERTA COLLEGE OF DENTAL HYGIENISTS

### Opinion

We have audited the financial statements of Alberta College of Dental Hygienists (the “organization”), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenses, 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 March 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### 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 ethical requirements that are relevant to our audit 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 opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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 judgment 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 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 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.

Edmonton, Alberta  
June 20, 2025

Bruce MS Mahon Professional Corporation  
Chartered Professional Accountants



**MAHON + ASSOCIATES**  
Chartered Accountants

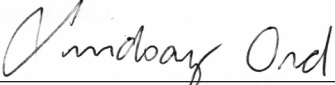


# STATEMENT OF FINANCIAL POSITION

MARCH 31, 2025

	2025	2024
<b>ASSETS</b>		
CURRENT		
Cash	\$ 323,024	\$ 246,388
Prepaid expenses	40,659	371,634
	<b>363,683</b>	284,022
INVESTMENTS (Note 3)	<b>6,995,682</b>	6,581,883
PROPERTY AND EQUIPMENT (Note 4)	<b>178,587</b>	166,167
	<b>\$ 7,537,952</b>	\$ 7,032,072
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 147,271	\$ 64,833
Wages payable	20,328	64,271
Deferred permit fees (Note 5)	<b>1,451,862</b>	1,381,291
	<b>1 619 461</b>	1,510,395
NET ASSETS		
Unrestricted	<b>1,674,344</b>	2,591,073
Internally restricted (Note 6)	<b>4,065,560</b>	2,764,437
Invested in property and equipment	<b>178,587</b>	166,167
	<b>5,918,491</b>	5,521,677
	<b>\$ 7,537,952</b>	\$ 7,032,072
COMMITMENTS (Note 7)		
CONTINGENT LIABILITY (Note 8)		

ON BEHALF OF COUNCIL

  
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# STATEMENT OF REVENUES AND EXPENSES

YEAR ENDED MARCH 31, 2025

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	2025	2024
<b>REVENUE</b>		
Permit fees	\$ 2,704,422	\$ 2,560,804
Investment income	243,398	198,709
Discipline costs, fines and other	8,720	1,837
	<b>2,956,540</b>	<b>2,761,350</b>
<b>EXPENSES</b>		
Salaries and benefits	1,311,556	1,052,628
Rent and office costs	180,692	188,747
Continuing competence	175,008	97,784
Registration	169,126	66,498
Professional fees and consulting	134,553	145,048
Bank charges and accounting	139,582	108,041
Information technology	115,783	121,574
Legal	90,505	78,742
Amortization	72,208	60,044
Professional conduct	67,446	23,245
Meetings	52,719	46,616
Insurance	22,956	22,426
Communications	18,192	27,926
Stakeholders	9,400	78,755
Losses on disposal of equipment	-	17,764
	<b>2,559,726</b>	<b>2,135,838</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 396,814</b>	<b>\$ 625,512</b>



# STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31, 2025

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	Unrestricted	Invested in Property and Equipment	Internally Restricted (Note 7)	2025	2024
<b>Balance at beginning of the year</b>	\$ 2,591,073	\$ 166,167	\$ 2,764,437	<b>\$ 5,521,677</b>	\$ 4,896,165
Excess of revenue (expenses) for the year	469,022	(72,208)	-	<b>396,814</b>	625,512
Purchase of property and equipment	(84,628)	84,628	-	-	-
Transfers, net (Note 6)	(1,301,123)	-	1,301,123	-	-
<b>Balance at end of the year</b>	\$ 1,674,344	\$ 178,587	\$ 4,065,560	<b>\$ 5,918,491</b>	\$ 5,521,677



# STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2025

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	2025	2024
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 396,814	\$ 625,512
Items not affecting cash:		
Amortization	72,208	60,044
Loss on disposal of property and equipment	-	17,764
	<b>469,022</b>	<b>703,320</b>
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	82,437	10,375
Deferred permit fees	70,571	126,230
Prepaid expenses	(3,025)	(24,359)
Wages payable	(43,943)	50,314
	<b>106,040</b>	<b>162,560</b>
Cash flow from operating activities	<b>575,062</b>	<b>865,880</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(84,628)	(90,099)
Purchase of investments, net of redemptions	(413,798)	(648,709)
Cash flow used by investing activities	<b>(498,426)</b>	<b>(738,808)</b>
<b>INCREASE IN CASH FLOWS</b>	<b>76,636</b>	<b>127,072</b>
Cash - beginning of year	<b>246,388</b>	<b>119,316</b>
<b>CASH - END OF YEAR</b>	<b>\$ 323,024</b>	<b>\$ 246,388</b>



# NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

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## 1. PURPOSE OF THE ORGANIZATION

Alberta College of Dental Hygienists (the “College”) is constituted under the *Health Professions Act*. The College is a not-for-profit organization and accordingly, is exempt from payment of income taxes.

The College regulates the practice of dental hygiene in a manner that protects and serves the public interest. In fulfilling this role, the College establishes, maintains and enforces standards for registration and continuing competence, standards of practice, a code of ethics and investigates and acts on complaints.

On April 5, 2023 the College changes its name from College of Registered Dental Hygienists of Alberta to Alberta College of Dental Hygienists.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are as follows:

### REVENUE RECOGNITION

Membership revenue is recognized in the year to which the membership fees relate. The portion of annual permit fees paid before year end which relates to the next fiscal year has been included in deferred revenue.

Administration fees are recognized in the year to which the related service is provided. Investment income is recognized as it is earned.

Conduct recoveries and other revenue are recognized when the amount is established and collection is reasonably assured.

### CONTRIBUTED SERVICES

The work of the College is dependent on the voluntary service of many individuals. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

### CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash balances with banks.

### INVESTMENTS

Guaranteed investment certificates and term deposits are stated at the purchase amount plus accrued interest.



# NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### PROPERTY AND EQUIPMENT

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

■ Furniture and equipment	20%
■ Computer equipment	30%
■ Information systems	30%
■ Leasehold improvements	term of the lease

The organization regularly reviews its property and equipment to eliminate obsolete items.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

### FINANCIAL INSTRUMENTS POLICY

The College initially measures its financial assets and liabilities at fair value. Subsequent measurement is at amortized cost.

Financial assets measured at amortized cost consist of cash and investments.

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

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount of impairment recognized previously. The amount of the reversal is recognized in net income.

### USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates include the estimated lives of capital property and equipment. Actual results could differ from these estimates.

### COMPARATIVE FIGURES

Certain comparative amounts have been reclassified to conform to the current year's presentation.



### 3. INVESTMENTS

	2025	2024
Guaranteed investment certificates with interest rates ranging from 3.30% to 5.25% (2024: 1.05% - 5.25%), maturing between September 29, 2025 and October 16, 2029 (2024: April 19, 2024 and December 22, 2026).	<b>\$5,000,000</b>	\$ 5,900,000
Investment cash balance	<b>6,916</b>	7,171
Canadian mutual fund savings account	<b>1,911,218</b>	606,997
Accrued interest receivable	<b>77,548</b>	67,715
	<b>\$ 6,995,682</b>	\$ 6,581,883

The cost of the investments plus accrued interest receivable approximates their market value.

### 4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Computer equipment	\$ 114,166	\$ 86,187	<b>\$ 27,979</b>	\$ 30,458
Information systems	204,228	105,702	<b>98,526</b>	62,577
Furniture and equipment	109,897	79,139	<b>30,758</b>	38,447
Leasehold improvements	58,164	36,840	<b>21,324</b>	34,685
	<b>\$ 486,455</b>	<b>\$ 307,868</b>	<b>\$ 178,587</b>	\$ 166,167

Amortization of equipment provided in the current year totaled \$72,208 (2024: \$60,044).

### 5. DEFERRED PERMIT FEES

Practice permit fees are collected in September and October for the period of November 1 to October

31. As at March 31, seven months of the permit year have not occurred and the related portion of permit fees is deferred. The prior year deferred permit fees of \$1,381,291 have been included in the 2025 permit income on the Statement of Revenues and Expenses. The College recorded \$1,451,862 of deferred permit fees as at March 31, 2025 which will be included in the 2026 permit income.



# NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

## 6. INTERNALLY RESTRICTED ASSETS

The following funds have been established by Council for the purposes stated below. The funds in all internally restricted accounts can only be expended upon approval by Council.

The Unrestricted fund accounts for the College's operations and administrative activities. The College's accumulated surpluses and deficits from year to year are added to and subtracted from the Unrestricted reserve.

The Invested in Property and Equipment fund reports the assets, liabilities, revenue and expenses related to the College's property and equipment. Amortization expense and losses on disposals of equipment are subtracted from this fund. Property and equipment purchases in the year are transferred to this fund from the Unrestricted reserve.

The Sustainability fund is established to provide for continued operations for a minimum of six months if there are unexpected interruptions in cash flow or unexpected expenses.

The Investigations and Discipline fund is intended to provide funds to cover the cost of complex discipline issues including appeals above the amount in the annual operating budget

The Facility and Services fund may be used to cover the cost of any improvements of the College office space and staff work from home requirements.

The Strategic fund will provide funds to meet the cost of regulatory improvements, continuing competence programs, exam courses and communications.

The Technology fund is created to ensure the College can fund technology projects and cyber security initiatives.

The Legislation fund supports projects related to the regulatory mandate of the College including the implementation of new government bills, bylaws and standards of practice.

The Succession fund provides resources to support the recruitment and training of highly qualified individuals to enhance the operations of the College.

The Treatment and Counselling fund will be used to support patients when a complaint of sexual misconduct has been made.

The Program Approval fund will cover expenses related to the approval of new dental hygiene programs in Alberta in alignment with regulatory obligations.





	2025	2024
<b>Investigations and Discipline Fund</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>
Transfer from Unrestricted	<b>40,000</b>	-
	<b>400,000</b>	360,000
<b>Legislation Fund</b>	<b>171,436</b>	171,436
Transfer from Unrestricted	<b>328,564</b>	-
	<b>500,000</b>	171,436
<b>Facility and Services Fund</b>	<b>260,000</b>	260,000
Transfer from Unrestricted	<b>240,000</b>	-
	<b>500,000</b>	260,000
<b>Succession Fund</b>	<b>121,484</b>	121,484
Transfer from Unrestricted	<b>78,516</b>	-
	<b>200,000</b>	121,484
<b>Strategic Fund</b>	<b>358,253</b>	358,253
Transfer from Unrestricted	<b>141,747</b>	-
	<b>500,000</b>	358,253
<b>Sustainability Fund</b>	<b>1,365,560</b>	1,280,477
Interest earned	-	85,083
Transfer from Unrestricted	<b>85,083</b>	-
	<b>1,450,643</b>	1,365,560
<b>Technology Fund</b>	<b>127,704</b>	127,704
Transfer from Unrestricted	<b>172,296</b>	-
	<b>300,000</b>	127,704
<b>Treatment and Counselling Fund</b>	-	-
Transfer from Unrestricted	<b>100,000</b>	-
	<b>100,000</b>	-
<b>Program Approval Fund</b>	-	-
Transfer from Unrestricted	<b>200,000</b>	-
	<b>200,000</b>	-
	<b>\$ 4,150,643</b>	<b>\$ 2,764,437</b>



# NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

## 7. COMMITMENTS

The College is committed to the rental of business premises under a lease agreement expiring March 2027. The minimum rent payable is \$5,446 per month to March 2027, plus the College's proportionate share of common area costs. Future estimated contractual payments including operating costs as at March 31, 2025, are as follows:

2026	\$	143,153
2027		143,153
	\$	286,306

## 8. CONTINGENT LIABILITY

Subsequent to March 31, 2025, a judicial review was initiated against ACDH regarding a decision previously made by the College. No monetary relief is currently claimed, other than court costs. Neither the possible outcome nor the amount of costs can be foreseen. Therefore, no provision has been recognized in the financial statements.

## 9. FINANCIAL INSTRUMENTS

The College is exposed to risk on certain financial instruments as follows:

(a) *Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The College is exposed to interest rate risk primarily through its fixed- rate investments. The College manages this exposure through its investment policies and procedures.

(b) *Liquidity risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and wages payable. The organization considers that it has sufficient funds available to meet current and long-term financial needs.









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