

ANNUAL
REPORT
2004



COLLEGE OF DENTAL HYGIENISTS OF ONTARIO

MISSION STATEMENT

The mission of the College of Dental Hygienists of Ontario is to develop, advocate and regulate safe, effective dental hygiene practice for the promotion of oral health and well-being of the public of Ontario.

LA MISSION

La mission de l'Ordre des hygiénistes dentaires de l'Ontario consiste à élaborer, promouvoir et réglementer l'exercice de la profession d'hygiène dentaire de façon sûre et efficace dans le but de promouvoir la santé buccale et le bien-être du public ontarien.

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A MESSAGE FROM THE PRESIDENT

BARBARA SMITH

2004 was a noteworthy year from several perspectives. Firstly, it marked 10 years of self-regulation for the College of Dental Hygienists. This important anniversary was celebrated in a number of ways throughout the year. There were other significant events during this year. Two Private Members Bills were tabled in the legislature to amend the *Dental Hygiene Act* to remove the requirement for an “order” from a dentist for the controlled acts of scaling and root planing. One of these, Bill 116, received unanimous approval at Second Reading and, at the time of this writing, had been referred to Committee.

Towards the end of the year, the results of the Quality Assurance Survey were released. This survey indicated that the College’s Quality Assurance activities are having an impact on how dental hygiene is practiced in Ontario. More importantly, it verified that the public of Ontario is receiving quality care from dental hygienists.

On behalf of Council, I’d like to offer my congratulations to our registrants on 10 years of self-regulation and on demonstrating such a high degree of commitment to serving the people of Ontario.

MESSAGE DU PRÉSIDENT

BARBARA SMITH

2004 a été une année mémorable à plusieurs points de vue. Premièrement, elle marque 10 années d’auto-réglementation pour l’Ordre des hygiénistes dentaires. Cet important anniversaire a été célébré tout au cours de l’année de diverses façons. Il y a eu également d’autres événements notables. Deux projets de loi d’initiative parlementaire ont été déposés à la législature, et ce, pour modifier la *Loi sur l’hygiène dentaire* pour supprimer l’exigence d’un ordre du dentiste pour les actes autorisés de détartrage des dents et de polissage de la racine. L’un d’eux, le Projet de loi 116, a reçu l’approbation unanime en deuxième lecture et a même été recommandé au comité lors de la rédaction de la présente.

Vers la fin de l’année, les résultats du Sondage de l’assurance de la qualité ont été communiqués. Ces derniers démontrent que les activités de l’Ordre sur l’assurance de la qualité affectent la façon que s’exerce l’hygiène dentaire en Ontario. Encore plus important, ils ont confirmé que le public ontarien bénéficie de soins dentaires de qualité de la part des hygiénistes dentaires.

De la part du Conseil, je désire offrir mes félicitations à tous nos inscrits pour les 10 années d’auto-réglementation et pour avoir démontré un engagement de premier ordre au service du public ontarien.

ADMINISTRATION

During 2004 College Administration continued to implement strategies to comply with the federal *Personal Information Protection and Electronic Documents Act (PIPEDA)* and the implications for registrants of the provincial *Personal Health Information Protection Act (PHIPA)*. Office renovations were undertaken in an effort to utilize space in a more effective manner. Members of Administration continued to be involved in national, provincial and local committees.

STATISTICAL DATA

Registrants as of December 31, 2004

General Certificate of Registration	7,025
Inactive Certificate of Registration	384
Specialty Certificate of Registration	402

ADMINISTRATIVE STAFF



Jane Cain,
Executive Assistant



Diane Colautti,
Communication Services
Co-ordinator



Eleanor McIntyre,
Quality Assurance
Administrator



Fran Richardson,
Registrar/Chief
Administrative Officer



Margaret Stevenson,
Director, Administrative
Services



Joyce Quan,
Quality Assurance/
Registration Co-ordinator



Suzanna Tatsis,
Administrative Assistant



Evelyn Waters,
Deputy Registrar



Celine Weeling Lee,
Receptionist

COLLEGE COMMITTEES

EXECUTIVE

Barbara Smith, President
Peggy Maggrah, Vice President
Lois Brown
Kathleen Feres Patry
Karen Tulk

REGISTRATION

Cathy Mazal-Kuula, Chair
Sharon Cavanagh
Kathy Colalillo
Gordon Campbell (May – December)
Carole Ono
Barbara Smith

QUALITY ASSURANCE

Nancy Kitchen, Chair
Lois Brown
Lucy Charbonneau
Kim Christianson-Gagnon
Vicky Colbourne
Diane Greenwood
Sandra White

COMPLAINTS

Shirley Silverman, Chair
Jill Hicks
Myron Hluchaniuk (January – March)
Kelly-Ann Macknight
Ken Massey
Anita Mitsopulos
Sandra White (March – December)

DISCIPLINE

Carole, Ono, Chair
Gordon Campbell (May – December)
Kathy Colalillo
Kim Christianson-Gagnon
Moe Fouladi (September – December)
All Council Members

FITNESS TO PRACTISE

Sharon Cavanagh, Chair
Gordon Campbell (May – December)
Moe Fouladi (September – December)
All Council Members

PATIENT RELATIONS

Kathleen Feres Patry, Chair
Pauline Beal
Harry Chadwick
Anita Mitsopulos
Shirley Silverman
Kay Wetherall

REGULATIONS & BYLAWS

Diane Greenwood, Chair
Harry Chadwick
Kelly-Ann Macknight
Karen Tulk
Kay Wetherall

MEMBERS OF COUNCIL 2004



Pauline Beal,
Public Member



Lois Brown,
Public Member



Gordon Campbell,*
Public Member



Sharon Cavanagh,
Professional Member



Harry Chadwick,
Public Member



Vicky Colbourne,
Professional Member



Kathleen Feres Patry,
Professional Member



Mohammed Fouladi,**
Public Member



Diane Greenwood,
Professional Member



Myron Hluchaniuk,**
Public Member



Nancy Kitchen,
Professional Member



Kelly-Ann Macknight,
Professional Member



Peggy Maggrah,
Professional Member



Ken Massey,
Public Member



Cathy Mazal-Kuula,
Professional Member



Carole Ono,
Professional Member



Shirley Silverman,
Professional Member



Barbara Smith,
Public Member



Karen Tulk,
Professional Member



Kay Wetherall,
Public Member



Sandra White,
Public Member

* appointed May 2004
 ** appointed September 2004
 *** January - March 2004

EXECUTIVE COMMITTEE

Barbara Smith, President
Peggy Maggrah, Vice President
Lois Brown
Kathleen Feres Patry
Karen Tulk

The Executive Committee is charged with the responsibility of acting on behalf of Council between meetings of Council. The Executive Committee met ten times in the year 2004.

The year 2004 marked the 10th Anniversary of the CDHO. A communications strategy was developed to acknowledge the College's accomplishments and to advise the public of the regulatory mandate. A special 10th Anniversary edition of *Milestones* was published and the College printed special letterhead for use during the year.

The Executive Committee reviewed the finances of the College and presented the audited statements to Council for consideration and approval. Policies and procedures were reviewed and a Committee Construction policy was formalized.

Access to oral health care continued to be an issue addressed by the Committee. Two Private Member's Bills were introduced in the Legislature in June and Bill 116 was heard at second reading in the House on December 2, 2004. The College continues to work towards increased access for the public to dental hygiene care.

EXECUTIVE COMMITTEE - PART II

Barbara Smith, President
Peggy Maggrah, Vice President
Lois Brown
Kathleen Feres Patry
Karen Tulk

The Executive Committee Part II, which deals with matters relating to professional misconduct, met nine times in 2004. Concerns that are brought to the attention of the College, but are not considered formal complaints, are referred to the Executive Committee for appropriate action. The following is a summary of those investigations completed by the Executive Committee in 2004. There were five investigations ongoing at the end of 2004.

Possible Professional Misconduct Issues

After reviewing information respecting two registrants who had been charged with criminal offences, the members of the Committee agreed to take no further action as they determined that the offences did not affect the registrants' suitability to practise dental hygiene.

The Committee also reviewed concerns that a registrant had struck a child. After investigating this incident and determining that the matter did not warrant a referral to the Discipline Committee, the registrant was advised to take corrective action to ensure that the situation which provoked the incident did not happen again.

An anonymous complaint was received in 2004. However, as there did not appear to be reasonable and probable grounds to pursue an investigation, the Committee directed that no further action be taken.

The Committee was apprised of a possible concern with respect to a collective development of a registrant's quality assurance professional portfolio. The Registrar wrote to the registrant requesting written confirmation that the portfolio reflected the registrant's personal goals and experiences. As the registrant confirmed that was the case, the Committee directed that no further action be taken.

Referrals from the Quality Assurance Committee

There were six referrals from the Quality Assurance Committee to the Executive Committee respecting registrants who were non-compliant with the submission of their professional portfolios. In one case, a registrant had exaggerated and placed less than accurate information on the submitted professional portfolio. The Committee met with the registrant who agreed to sign an Undertaking to address their concerns. In another case, the registrant had failed to submit requested information and was notified that completion of the professional portfolio components was required prior to being reinstated as a registrant. A registrant, who was currently not practising as a dental hygienist, refused to submit a professional portfolio. The registrant agreed not to apply for a general certificate of registration until a professional portfolio was submitted to the College. The other cases were referred back to the Quality Assurance Committee for further consideration.

Illegal Practise Issues

The CDHO is committed to ensuring that the public of Ontario are well served in the area of oral health care, and will pursue persons who hold themselves out to be dental hygienists when in fact they are not registered with this College. In 2004, the College investigated four such possibilities.

In one situation, the individual apologized to the College for her illegal use of the title dental hygienist and the Committee determined that no further action would be necessary. In another situation, the College was unable to secure sufficient information, thus no further action was taken.

The Registrar received information that an individual who was not registered as a dental hygienist was performing controlled acts. The Committee reviewed information obtained by an investigator and determined that there was insufficient evidence to proceed. In the fourth situation it was reported that a placement agency was placing persons without ensuring that they were registered with the College. An investigator conducted an investigation but could not obtain sufficient evidence to proceed.

QUALITY ASSURANCE COMMITTEE

Nancy Kitchen, Chair
Lois Brown
Lucy Charbonneau
Kim Christianson-Gagnon
Vicky Colbourne
Diane Greenwood
Sandra White

The Quality Assurance Committee, a statutory committee of the College of Dental Hygienists of Ontario, is responsible for the implementation and administration of the Quality Assurance Program and for the collection, analysis, evaluation and dissemination of information related to the Quality Assurance Program. The Quality Assurance Committee met three times in 2004.

The Quality Assurance Program includes the following components.

- **Continuing Quality Improvement Measures**

Each year, in accordance with the Quality Assurance Regulation, registrants are required to assure the College that they are maintaining a professional portfolio and that they are participating in continuing quality improvement activities sufficient to have the knowledge, skills and judgement to practise in a manner consistent with the *CDHO Dental Hygiene Standards of Practice*.

In the year 2004, the Registrar referred 32 registrants to the Quality Assurance Committee for non-compliance with the Quality Assurance Regulation. Of the 32 registrants requested to submit a professional portfolio, 32 professional portfolios have been received.

Of the 32 professional portfolios received

- 71.9% have met the assessment guidelines (A.1)
- 28.1% are in progress

QUALITY ASSURANCE COMMITTEE

CONTINUED

CQI Review 2002 - 2004



* A1 - Meets Assessment Guidelines

** In-Progress - Registrants who are still in the assessment phase - due to deficiencies, no response, resignations, suspensions, inactive status

*** 2004 data - as of November 1, 2004

• Peer Assessment- Professional Portfolio/Practice Review and Remediation

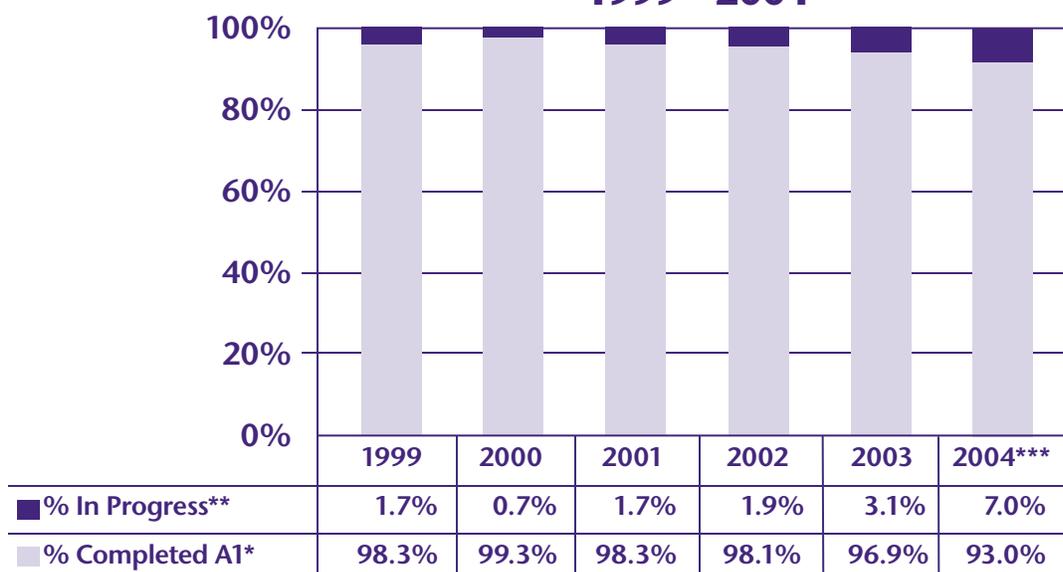
Each year, in accordance with the Quality Assurance Regulation, the Quality Assurance Committee randomly selects registrants to submit their professional portfolios for review by a quality assurance assessor. If, in the review of a professional portfolio, the assessor determines that the registrant's dental hygiene practice is not consistent with the *CDHO Dental Hygiene Standards of Practice* the assessor may then conduct an On-Site Practice Review.

In 2004, 10% or 645 registrants of those registrants holding a general or a specialty certificate of registration were randomly selected to submit their professional portfolios for the 2004 Peer Assessment Professional Portfolio/Practice Review.

Of the 645 professional portfolios received:

- 93% have met the assessment guidelines
- 7% are in progress

Professional Portfolio/Practice Review 1999 - 2004



* A1 - Meets Assessment Guidelines

** In-Progress - Registrants who are still in the assessment phase - due to deficiencies, no response, resignations, suspensions, inactive status

*** 2004 data - as of November 1, 2004

• Total Quality Improvement

The Total Quality Improvement Component of the Quality Assurance Program through the periodic surveying of registrants is designed to create Dental Hygiene Practice Profiles. In 1995, registrants were surveyed to create a Baseline Practice Profile. This database will be used for ongoing analysis that will allow the Committee to monitor the patterns, trends and changes in the continuing quality improvement activities and practice behaviors of dental hygienists and to evaluate the effectiveness and efficiency of the Quality Assurance Program.

In 2003, 84% of the registrants responded to the Total Quality Improvement Survey, Dental Hygiene Practice in Ontario, 2002. The purpose of the study was two-fold: to identify and investigate current practice patterns of dental hygienists in Ontario and to examine trends and changes related to the quality of that practice over the past 7 year period. The descriptive analysis of the data derived from the survey with noted key findings and recommendations has been completed. The Quality Assurance Committee approved the findings and recommendations of the study, Dental Hygiene Practice Profile, Ontario 2002 and directed PMJ Consultants to complete the recommendations for further study in 2004.

In 2004, PMJ Consultants completed the report, CDHO Dental Hygiene Practice: in Ontario 2002. The Quality Assurance Committee approved the report. This report will be distributed early in 2005.

REGISTRATION COMMITTEE

Cathy Mazal-Kuula, Chair

Sharon Cavanagh

Kathy Colalillo

Gordon Campbell (May – December)

Carole Ono

Barbara Smith

The Registration Committee is responsible for reviewing applications for registration referred to the Committee by the Registrar. The Registrar refers applications for registration if she,

- (a) has doubts, on reasonable grounds, about whether the applicant fulfills the registration requirements;
- (b) is of the opinion that terms, conditions or limitations should be imposed on a certificate of registration and the applicant does not consent to the conditions; or
- (c) proposes to refuse the application.

Applicants who are not satisfied with the decision of the Registration Committee may require the Health Professions Appeal and Review Board to hold a review or a hearing. The Board is appointed by the government and is completely independent of the College. In a review, the Board would review the application and supporting documentation in the absence of the parties. In a hearing, both the applicant and the Registration Committee would be given an opportunity to bring lawyers, call witnesses to give oral testimony and to make oral submissions. In 2004, the Health Professions Appeal and Review Board (HPARB) completed two reviews of decisions handed down in 2003. In both cases, HPARB upheld the decision of the Registration Panel.

During the normal course of conducting its business, the members of the Committee reviewed and updated their policies, dealt with issues such as requests from applicants for registration who had been found guilty of criminal offences and requests for extensions to attend a CDHO Jurisprudence presentation prior to registration. The Committee is also in the process of reviewing the registration regulations to ensure consistency and fairness to applicants. The members of the Registration Committee met five times in 2004.

A Panel of the Registration Committee reviewed seven applications from graduates of non-accredited dental hygiene programs. Six applicants met the requirements to participate in the College's certificate of registration assessments. In one case, the Panel determined that the courses of study taken were not equivalent to a recognized accredited dental hygiene program.

The proposed amendment to the CDHO's examination regulation which stated that a candidate who fails a fourth attempt of the examinations is not eligible to retake the examinations again until the candidate has obtained another diploma from a dental hygiene program acceptable to the Registration Committee was passed in 2004.

COMPLAINTS COMMITTEE

Shirley Silverman, Chair

Jill Hicks

Myron Hluchaniuk (January – March)

Kelly-Ann Macknight

Ken Massey

Anita Mitsopulos

Sandra White (March – December)

The Complaints Committee is mandated to review all formal complaints received by the College. In the course of its investigation, a Panel of the Complaints Committee considers submissions by the registrant and the complainant and all relevant records and documentation. In some cases, the Panel appoints an investigator to interview the relevant parties to the complaint. Based on the outcome of its investigation, the Panel may do one or more of the following:

1. refer a specified allegation of the registrant's professional misconduct or incompetence to the Discipline Committee;
2. refer the registrant to the Executive Committee for incapacity proceedings;
3. require the registrant to appear before it or another Panel of the Complaints Committee to be cautioned;
4. take action it considers appropriate that is not inconsistent with the *Act*, (e.g. dismiss the complaint, give written advice or a written caution, recommend upgrading, or refer to the Quality Assurance Committee)

Unless the decision involved a referral to the Discipline Committee for professional misconduct or incompetence proceedings or to the Executive Committee for incapacity proceedings, the complainant or the registrant who is the subject of the complaint may request the Health Professions Appeal and Review Board (HPARB) to review the decision. There was one request for a review of a Complaints Panel decision in 2004.

There were seven decisions handed down by a Panel of the Complaints Committee in 2004. In one case, the Panel agreed to take no further action as the complainant indicated that she wished to withdraw her complaint.

One case related to allegations that, while receiving treatment at a dental hygiene clinic, the complainant thought that DNA testing had been performed. As there was no information gathered during the investigation to indicate that a DNA test was performed and nor did the information raise a specified allegation that warranted disciplinary action, the Panel determined that no further action be taken. The complainant subsequently appealed the Panel's decision to HPARB. The decision was still pending at the end of 2004.

Another case related to a number of allegations against a dental hygienist, including issues relating to sexual abuse. After completing its investigation, the Panel referred allegations respecting sexual abuse of a client to the Discipline Committee.

COMPLAINTS COMMITTEE

CONTINUED

Two cases related to issues of inappropriate notice of termination of employment in a dental office. In one case, the Panel determined that the matter related to employment, not professional, issues. In the other case, the Panel determined that, given the personal circumstances of the dental hygienist at the time, any conduct of concern was not reflective of the usual practice and would not likely reoccur. Further as the information did not raise specific concerns that warranted disciplinary action, they determined that no further action be taken.

In another case, it was alleged that a dental hygienist dropped an instrument into the complainant's mouth causing damage to a tooth. The Panel recognized that accidents, such as dropping instruments, can occur in the dental office. That would not, in and of itself, be professional misconduct. However, there was insufficient information to prove that the dental hygienist was responsible for causing a chip on the complainant's tooth. For the Panel's purposes, what warrants regulatory action is professional misconduct or incompetence rather than an accident or slip of some sort. Therefore, the Panel determined that this matter not be referred to discipline and that no further action be taken.

Another investigation related to allegations that a dental hygienist had acted inappropriately and erratically during treatment of clients. After reviewing all the documentation, including the investigator's report, the Panel determined that this matter be referred to the Executive Committee for incapacity proceedings.

DISCIPLINE COMMITTEE

Carole Ono, Chair
Pauline Beal
Lois Brown
Gordon Campbell (May – December)
Sharon Cavanagh
Harry Chadwick
Kim Christianson-Gagnon
Kathy Colalillo
Vicky Colbourne
Kathleen Feres Patry
Moe Fouladi (September – December)
Diane Greenwood

Myron Hluchaniuk (January – March)
Nancy Kitchen
Kelly-Ann Macknight
Peggy Maggrah
Ken Massey
Cathy Mazal-Kuula
Shirley Silverman
Barbara Smith
Karen Tulk
Kay Wetherall
Sandra White

The Discipline Committee hears and determines allegations of professional misconduct or incompetence against registrants of the College. Either the Complaints or Executive Committee makes referrals to the Discipline Committee. There was one referral in 2004.

A Panel appointed by the Chair of the Discipline Committee conducts the hearing. The possible penalties that the Panel can impose on a registrant who is found guilty are defined in the *Regulated Health Professions Act, 1991, (RHPA)*, and can include one or more of the following:

1. Directing the Registrar to revoke the registrant's certificate of registration.
2. Directing the Registrar to suspend the registrant's certificate of registration for a specified period of time.
3. Directing the Registrar to impose specified terms, conditions and limitations on the registrant's certificate of registration for a specified or indefinite period of time.
4. Requiring the registrant to appear before the panel to be reprimanded.
5. Requiring the registrant to pay a fine of not more than \$35,000 to the Minister of Finance of Ontario.

The Panel can also require the registrant to pay all or part of the College's legal costs and expenses, the College's costs and expenses incurred in investigating the matter and the College's costs and expenses incurred in conducting the hearing.

A party to these proceedings may appeal the decision of the Panel to the Divisional Court of Ontario.

FITNESS TO PRACTISE COMMITTEE

Sharon Cavanagh, Chair

Pauline Beal

Lois Brown

Gordon Campbell (May – December)

Harry Chadwick

Vicky Colbourne

Kathleen Feres Patry

Moe Fouladi (September – December)

Diane Greenwood

Myron Hluchaniuk (January – March)

Nancy Kitchen

Kelly-Ann Macknight

Peggy Maggrah

Ken Massey

Cathy Mazal-Kuula

Carole Ono

Shirley Silverman

Barbara Smith

Karen Tulk

Kay Wetherall

Sandra White

The Fitness to Practise Committee hears and determines allegations relating to registrants who may be incapacitated and thus, may be suspended from practise or have terms, conditions or limitations imposed on their Certificate of Registration. There were no referrals to the Fitness to Practise Committee in 2004.

If the Registrar believes a registrant may be incapacitated, she shall make the appropriate inquiries and report the results to the Executive Committee. The Executive Committee will then notify the registrant if it intends to appoint a Board of Inquiry. If there are reasonable grounds to believe a registrant is incapacitated, the Board may require the registrant to submit to a physical or mental examination. The Board of Inquiry reports to the Executive Committee and gives a copy of any reports to the registrant.

The Executive Committee may refer the matter to the Fitness to Practise Committee and/or may impose an interim order directing the Registrar to suspend or impose terms, conditions or limitation on the registrant's certificate of registration.

If a Panel of the Fitness to Practise Committee holds a hearing and determines that a registrant is incapacitated, the Panel shall make an order directing the Registrar to do any one or more of the following:

- revoke the registrant's Certificate of Registration;
- suspend the registrant's Certificate of Registration;
- impose specified terms, conditions and limitations on the registrant's Certificate of Registration for a specified or indefinite period of time.

A party to these proceedings may appeal the decision of the Panel to the Divisional Court of Ontario.

PATIENT RELATIONS COMMITTEE

Kathleen Feres Patry, Chair

Pauline Beal

Harry Chadwick

Anita Mitsopoulos

Shirley Silverman

Kay Wetherall

The mandate of the Patient Relations Committee is to develop and implement a program that includes two distinct components:

- 1) measures for preventing or dealing with sexual abuse of clients/patients; and
- 2) to inform the public about the importance of oral health and the dental hygienists' responsibilities within health care.

The Patient Relations Committee met six times in 2004.

The Committee proceeded with the development of a handbook that is intended as a resource for registrants.

The Council approved the College's participation in a public education strategy by the Federation of Health Regulatory Colleges of Ontario (FHRCO). The communication strategy will promote the recognition and the value of regulatory health colleges to the public of Ontario through a five-phase strategy each phase building on the previous one and will be rolled out over a three year period.

The Committee developed criteria for committee projects/activities to be utilized when assessing the initiatives that are presented to the Committee.

In addition, the Committee reviewed past projects/activities and identified and prioritized the target audiences that will be given consideration when future projects are addressed.

REGULATIONS & BYLAWS COMMITTEE

Diane Greenwood, Chair

Harry Chadwick

Kelly-Ann Macknight

Karen Tulk

Kay Wetherall

The Regulations and Bylaws Committee is a non-statutory committee whose mandate is to consider regulations that are not covered by the statutory committees, to review and update the bylaws as needed and to consider other matters of concern to the College. The Committee met four times in 2004.

The primary activities of the Committee during 2004 were continued development of the Proposed Records Regulation, the revised Code of Ethics and a Medical/Dental History Template (guide). The latter project was completed and placed on the-web site for downloading by registrants. Minor amendments to the bylaws were also reviewed for approval by Council.

In addition, the Committee contributed feedback to the Ministry of Health and Long-Term Care on the proposed Conflict of Interest Guidelines that were to be completed in 2005.

**COLLEGE OF DENTAL
HYGIENISTS OF ONTARIO
FINANCIAL STATEMENTS
DECEMBER 31, 2004**

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO

FINANCIAL STATEMENTS

DECEMBER 31, 2004

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AUDITORS' REPORT

To the College of Dental Hygienists of Ontario

We have audited the statement of financial position of College of Dental Hygienists of Ontario as at December 31, 2004 and the statements of surplus, operations and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Toronto, Canada
March 24, 2005

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
STATEMENT OF FINANCIAL POSITION

At December 31

2004

2003

ASSETS

Current

Cash (Note 4)	\$ 1,053,107	\$ 994,721
Short-term investments	2,990,672	1,065,080
Accounts receivable	-	2,860
Prepaid expenses	36,223	42,484

4,080,002 2,105,145

Long-term investments (Note 5) **4,336,551** 5,642,622

Equipment and leaseholds (Note 6) **44,126** 29,237

\$ 8,460,679 \$ 7,777,004

LIABILITIES

Current

Accounts payable and accrued charges	\$ 146,208	\$ 33,851
Certificate of registration fees received in advance	1,175,750	1,086,150

1,321,958 1,120,001

Commitments and contingency (Note 7)

SURPLUS

Net assets invested in capital assets **44,126** 29,237

Unrestricted net assets **7,094,595** 6,627,766

7,138,721 6,657,003

\$ 8,460,679 \$ 7,777,004

The accompanying notes are an integral part of the financial statements

On behalf of the College

Member

Member

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
STATEMENT OF SURPLUS
Year ended December 31

	Invested in capital assets	Unrestricted	2004	2003
Balance, beginning of year	\$ 29,237	\$ 6,627,766	\$ 6,657,003	\$ 6,102,027
Excess (deficiency) of revenue over expenses	(19,240)	500,958	481,718	554,976
Inter fund transfer - invested in capital assets	34,129	(34,129)	-	-
Balance, end of year	\$ 44,126	\$ 7,094,595	\$ 7,138,721	\$ 6,657,003

The accompanying notes are an integral part of the financial statements

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
STATEMENT OF OPERATIONS

Year ended December 31

2004

2003

Registration and examination fees	\$ 1,896,265	\$ 1,827,392
Expenses		
Salaries and benefits	662,158	618,930
Consulting	437,119	181,755
Premises rent	136,263	118,394
Stationery, postage and printing	134,717	151,659
Professional member fees and expenses	106,710	132,280
Equipment rental, maintenance and computer software	82,834	75,614
Committee on dental accreditation	52,360	59,258
Legal fees	51,097	93,766
Quality assurance	37,035	85,265
Telephone	31,093	19,155
General and administrative	26,365	40,524
Audit	16,184	16,484
Insurance	14,884	14,592
Examination fees and expenses	3,473	1,173
Grant	-	12,355
Amortization - equipment and leaseholds	19,240	22,398
	1,811,532	1,643,602
Excess of revenue over expenses before investment income	84,733	183,790
Investment income		
Interest	395,493	351,428
Gain on sale of bonds	1,492	19,758
	396,985	371,186
Excess of revenue over expenses	\$ 481,718	\$ 554,976

The accompanying notes are an integral part of the financial statements

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
STATEMENT OF CASH FLOWS

Year ended December 31	2004	2003
SOURCES (USES) OF CASH		
Operating activities		
Excess of revenue over expenses	\$ 481,718	\$ 554,976
<i>Item not involving cash</i>		
Amortization	19,240	22,398
	500,958	577,374
Changes in non-cash working capital items		
Short-term investments	(1,925,592)	(55,608)
Accounts receivable	2,860	13,328
Prepaid expenses	6,261	(23,506)
Accounts payable and accrued charges	112,357	27,962
Certificate of registration fees received in advance	89,600	193,010
Cash provided by (used in) operating activities	(1,213,556)	732,560
Investing activities		
Long-term investments, net	1,306,071	(437,198)
Purchase of equipment	(34,129)	-
Cash provided by (used in) investing activities	1,271,942	(437,198)
Net increase in cash	58,386	295,362
Cash, beginning of year	994,721	699,359
Cash, end of year	\$ 1,053,107	\$ 994,721

The accompanying notes are an integral part of the financial statements

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
December 31, 2004

1. Inception

The College of Dental Hygienists of Ontario ("the College") was created on December 31, 1993 pursuant to the proclamation of the Regulated Health Professions Act, 1991 and the Dental Hygiene Act, 1991. The legislation, generally, defines the practice of the Profession of Dental Hygiene in Ontario and provides for the election and appointment of individuals to the governing Council.

2. Description of organization and income tax status

The College of Dental Hygienists of Ontario is a not-for-profit organization whose stated objective is to develop, advocate and regulate safe, effective dental hygiene practice for the promotion of oral health and well being of the public of Ontario. The College is exempt from income tax under section 149(1)(1) of the Income Tax Act. Registration remains valid so long as the College continues to fulfill the requirement of the Act and regulations in respect of non-profit organizations.

3. Significant accounting policies

Use of estimates

The preparation of financial statements in accordance with generally accepted accounting principles 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 balance sheet date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue recognition

The College follows the deferral method of accounting for registration and application fees. Certificate of registration fees are recorded as revenue in the fiscal year to which they relate.

Short-term investments

Short-term investments are stated at cost. The carrying value approximates the fair value of these short-term investments because of the short maturity date of these items.

Long-term investments

Investments in bonds are stated at cost plus accrued interest. Gains and losses are recorded only upon realization, except where there is a decline in value which is considered to be other than temporary, at which time a provision for estimated loss is recorded.

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
December 31, 2004

3. Significant accounting policies *(continued)*

Equipment and leaseholds

Equipment and leaseholds are recorded at cost. Amortization is provided annually on a straight line basis designed to amortize the assets over their estimated useful lives of 10 years.

Financial instruments

The carrying amounts of the College's financial instruments consisting of cash, short-term investments, accounts receivable, accounts payable and accrued charges, and certificate of registration fees received in advance approximate their fair values.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest, currency or credit risks.

4. Cash

On January 5, 2005 the College invested \$1,050,000 in long-term investments with RBC Dominion Securities Inc.

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
December 31, 2004

5. Long term investments

		Market Value	Carrying Value 2004	Carrying Value 2003
This consists of Bonds, as follows:				
Ontario Savings Bond	\$500,000 Series 2001 Step Up, 5% due June 21, 2006	\$ 620,450	\$ 598,975	\$ 564,692
Government of Canada	\$1,215,793, Series H 26, 4.45%, due October 1, 2006	1,154,030	1,132,471	1,091,093
CPN Ontario Hydro Global	\$246,057, 4.08% due October 15, 2007	223,985	219,863	211,160
Government of Canada	\$336,049, 3.63%, due December 1, 2007	305,099	299,810	-
CPN Government of Canada	\$40,876, 3.75%, due December 1, 2007	37,111	36,682	35,333
RES Government of Canada	\$646,934, 4.21% due October 1, 2008	566,649	553,562	530,974
CPN Province of Quebec	\$424,860, 3.75%, due June 1, 2009	358,752	361,226	-
CPN Province of BC	\$222,455, 4.20%, due November 30, 2009	183,857	181,794	-
CPN Province of BC	\$461,254, 4.15%, due December 9, 2010	360,193	362,431	-
CPN Province of Ontario	\$406,338, 4.40% due December 2, 2011	298,455	301,663	-
CPN Province of BC	\$406,260, 4.60% due August 23, 2012	284,788	288,074	-
Bonds sold during the year		-	-	405,825
Reclassified to short-term investments		-	-	2,803,545
		\$ 4,393,369	\$ 4,336,551	\$ 5,642,622

The carrying value includes accrued interest of \$302,389 (2003 - \$1,201,874). At December 31, 2004, the College holds these investments at RBC Dominion Securities Inc.

COLLEGE OF DENTAL HYGIENISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
December 31, 2004

6. Equipment and leaseholds

		Cost	Accumulated Amortization	2004 Net Carrying Amount	2003 Net Carrying Amount
Equipment	\$	158,269	\$ 144,859	\$ 13,410	\$ 29,237
Furniture		29,700	2,970	26,730	-
Leasehold improvements		4,429	443	3,986	-
	\$	192,398	\$ 148,272	\$ 44,126	\$ 29,237

7. Lease commitments

Premises

The College is committed under a lease for premises located at 69 Bloor Street East, Toronto, Ontario, expiring on September 30, 2013. Minimum annual rental (exclusive of requirement to pay taxes, insurance and maintenance costs) for each of the next five years are approximately as follows:

2005	\$	51,164
2006		55,613
2007		55,613
2008		55,613
2009		62,286

Equipment

The College is committed under leases for equipment expiring up to December 31, 2005. Annual rental payments are as follows:

2005	\$	39,496
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