



2008 – 2009 ANNUAL REPORT

This report covers the activities of the College from September 1, 2008 – August 31, 2009.

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Mission, Vision and Values

For the period from September 1, 2008 to August 31, 2009

MISSION

To serve and protect the public interest, by providing leadership and setting quality standards through self-regulation for Registered Dental Technologists of Ontario.

VISION

Excellence through

- ❖ Leadership
- ❖ Accountability
- ❖ Trust

VALUES

The CDTO is guided in its activities by these core values:

Integrity:	CDTO carries out its mission with professionalism that promotes trust and confidence, and sets an example for the profession.
Respect and Consideration:	CDTO conducts business thoughtfully, fairly and with compassion in all interactions.
Transparency and Openness:	CDTO programs and activities are conducted openly and interactively within the boundaries of privacy legislation and regulations.
Communication:	The CDTO values open and honest communication exchange, and being accessible.
Accountability:	CDTO sets strategic goals and achieves them through collective responsibilities and teamwork. CDTO assesses its operations and reinforces ongoing quality improvement.

Objects

For the period from September 1, 2008 to August 31, 2009

The College has the following objects:

1. To regulate the practice of the profession and to govern the members in accordance with the health professions Act, this Code and the *Regulated Health Professions Act, 1991* and the regulations and the by-laws.
2. To develop, establish and maintain standards of qualifications for persons to be issued certificates of registration.
3. To develop, establish and maintain programs and standards of practice to assure the quality of the practice of the profession.
4. To develop, establish and maintain standards of knowledge and skill and programs to promote continuing competence among the members.
5. To develop, establish and maintain standards of professional ethics for the members.
6. To develop, establish and maintain programs to assist individuals to exercise their rights under this Code and the *Regulated Health Professions Act, 1991*.
7. To administer the health profession Act, this Code and the *Regulated Health Professions Act, 1991* as it relates to the profession and to perform the other duties and exercise the other powers that are imposed or conferred on the College.
8. Any other objects relating to human health care that the Council considers desirable.

(Health Professions Procedural Code, s.3)

Members of Council

For the period from September 1, 2008 to August 31, 2009

	<i>September – December 2008</i>	<i>January – August 2009</i>
President	Wilhard Barth, RDT	Kevin Doucette, RDT
Vice-President	George Paraskevopoulos, RDT	George Paraskevopoulos, RDT
Secretary-Treasurer	Rekha Lakra	Murthy Ghandikota
Members	Albert De Luca, RDT	Albert De Luca, RDT
	Kevin Doucette, RDT	Sean Hanrahan, RDT
	Murthy Ghandikota	Paul Imperius, RDT
	Paul Imperius, RDT	Rekha Lakra
	Colin Gary Lumsden	Colin Gary Lumsden
	Ataul Haq Malick	Ataul Haq Malick
	Danny Roth, RDT	Robert Rabah
	Melanie Toolsie	Danny Roth, RDT
	Devinder Walia	Devinder Walia
	Adela Witko, RDT	Adela Witko, RDT

Staff

For the period from September 1, 2008 to August 31, 2009

Registrar	J. David McDonald
Deputy Registrar	Dwight Townsend (<i>from Aug. 10, 2009</i>)
Coordinator, Administration	Liza Mohammed-Cadawas
Coordinator, Quality Assurance and Committees	Richard Prevost
Coordinator, Registration & Communications	Beverley Spencer
Office Assistant	Katherine Stern (<i>from Sept. 15, 2008</i>)

Committees

For the period from September 1, 2008 to August 31, 2009

	<i>September – December 2008</i>	<i>January – August 2009</i>
President	Wilhard Barth, RDT	Kevin Doucette, RDT
Vice-President	George Paraskevopoulos, RDT	George Paraskevopoulos, RDT
Executive Committee	Wilhard Barth, RDT (Chair) George Paraskevopoulos, RDT Rekha Lakra Murthy Ghandikota Adela Witko, RDT	Kevin Doucette, RDT (Chair) George Paraskevopoulos, RDT Murthy Ghandikota Devinder Walia Adela Witko, RDT
Registration Committee	Murthy Ghandikota (Chair) George Paraskevopoulos, RDT Adela Witko, RDT	Murthy Ghandikota (Chair) George Paraskevopoulos, RDT Paul Imperius, RDT
Quality Assurance Committee	Danny Roth, RDT (Chair) Colin Gary Lumsden Melanie Toolsie Mark Behar-Bannelier, RDT André Dagenais, RDT Jim Dunsdon (Advisor)	Danny Roth, RDT (Chair) Sean Hanrahan, RDT Rekha Lakra Colin Gary Lumsden Mark Behar-Bannelier, RDT André Dagenais, RDT
Complaints Committee / Inquiries, Complaints and Reports Committee	Melanie Toolsie (Chair) Kevin Doucette, RDT Danny Roth, RDT Vincent Chan, RDT	Rekha Lakra (Chair) Albert De Luca, RDT Sean Hanrahan, RDT Adela Witko, RDT Alan David, RDT
Patient Relations Committee	Murthy Ghandikota (Chair) Kevin Doucette, RDT Devinder Walia	Devinder Walia (Chair) Paul Imperius, RDT Ataul Haq Malick
Discipline Committee	Ataul Haq Malick (Chair) Albert De Luca, RDT Colin Gary Lumsden Michael Corrigan, RDT Alan David, RDT	Colin Gary Lumsden (Chair) Paul Imperius, RDT Ataul Haq Malick Robert Rabah Danny Roth, RDT Michael Corrigan, RDT
Fitness to Practice Committee	Devinder Walia (Chair) Kevin Doucette, RDT Danny Roth, RDT	Albert De Luca, RDT (Chair) Rekha Lakra Danny Roth, RDT

President's and Registrar's Report

Report for the period from September 1, 2008 to August 31, 2009

As you will see throughout this report, there has been much activity required of the College and the various Committees, Task Groups, and individuals who have all combined to make it seem effortless. While it may appear easy, a great deal of sweat has been expended. Appreciation and thanks must be given to the Council, Committees and Staff for their diligence.

Our fiscal year begins September 1 and we began this year with a momentous event – we moved our offices. It was a wonderful way to begin the year. Boxes, furniture, equipment and people were transported from our small cluttered space into brighter, roomier quarters. The new space has provided staff, Council and committees with room to maneuver and undertake the work of the College in a more professional atmosphere. The move was not without its challenges, however, as annual renewals were well underway and examinations had just finished which caused a huge amount of coordination to ensure service remained at optimum levels. It is to the credit of the staff that this was accomplished well.

Council adopted a new method of governance last year which continues to provide a way for it to receive recommendations from Committees and Task Groups who have taken the time to research needs while Council focuses its attention on policy making for the protection of the public interest. This has led to shorter but more focused Council meetings.

Changes to various pieces of legislation have occupied much time this year as we reviewed The Agreement on Internal Trade, Ontario/Quebec Agreement, Labour Mobility, and The Regulated Health Professions Statute Law Amendment Act. The recommendations from the Health Professions Regulatory Advisory Council (HPRAC), the Fairness Commissioner and the Health Professions Database working group also took significant amounts of time to review and provide the requested information. Of particular interest were the reports from HPRAC entitled “Interim Report to the Minister of Health and Long-Term Care on Mechanisms to Facilitate and Support Interprofessional Collaboration among Health Colleges and Regulated Health Professionals: Phase II, Part I” and “Critical Links: Transforming and Supporting Patient Care”.

To meet our obligations under the RHPA and the Health Professions Database, a consultant was hired to completely revise our database and renewal forms to help make them comply with the mandatory requirements. Additional changes will be forthcoming.

As part of the activity associated with changes to the Regulated Health Professions Act, a complete review of the Registration and Quality Assurance regulations was carried out. After circulation and comment these were sent to the Ministry of Health for approval. Unfortunately, additional legislative changes were made before the regulations were approved so additional revisions will be made in 2009-2010.

Although most of our members readily comply with the legislative requirements, we occasionally receive a complaint that leads to official disciplinary action. Last fall we engaged in a Disciplinary Hearing for the first time in many years.

President's and Registrar's Report (cont'd)

Report for the period from September 1, 2008 to August 31, 2009

Collaboration continues with our colleagues at the Canadian Alliance of Dental Technology Regulators (CADTR), the Royal College of Dental Surgeons of Ontario (RCDSO), the College of Dental Hygienists of Ontario (CDHO), the Association of Dental Technologists of Ontario (ADTO), the Dental Industry Association of Canada (DIAC), the Federation of Health Regulatory Colleges of Ontario (FHRCO) and George Brown College.


With our fellow regulators in the CADTR, we have agreed on a new layout and content of the national competency profile used by each province as part of its registration requirements. This newly incorporated body is continuing to look at additional ways (e.g. standards of practice) that would provide a national perspective on issues confronted in our own jurisdictions.

Other initiatives throughout the year included Council orientation, a successful Education Day, examination sessions (two weeks instead of the usual one), examiner debriefings, regular peer assessments, and Quality Assurance activities around Infection Control. Work was also begun on ensuring proper criteria and presentation mechanisms were in place to begin the next Quality Assurance Core Competency in Advance Jurisprudence and Ethics.

In January, the Council said goodbye to Wilhard Barth, RDT after nine years service on Council and we welcomed a new face, Sean Hanrahan, RDT from Ottawa. Two of our public members, Melanie Toolsie and Murthy Ghandikota, left the Council during the past year, but Robert Rabah has been newly appointed.

The staff of the College has grown during this past year. Besides having a Registrar, Coordinator of Registration and Communications, Coordinator of Quality Assurance and Committees, and Coordinator of Administration we have added an Office Assistant and a Deputy Registrar. These six people continue to do an exemplary job of coordinating College activities.

With thanks to the members of Council, Staff and the many people who contribute to the activities of the CDTO, we respectfully submit our report.



Kevin Doucette, RDT
President



J. David McDonald, B.A., M.Div., Th.D., CAE
Registrar / CAO

Executive Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Wilhard Barth, RDT (Chair)
Murthy Ghandikota
Rekha Lakra
George Paraskevopoulos, RDT
Adela Witko, RDT

January – August 2009

Kevin Doucette, RDT (Chair)
Murthy Ghandikota
George Paraskevopoulos, RDT
Devinder Walia
Adela Witko, RDT

The role of the Executive Committee is defined in the Health Professions Procedural Code, Schedule 2 to the Regulated Health Professions Act and the by-laws of the College. Except for amending or revoking a regulation or by-law, the Committee may exercise the duties of Council with respect to matters that require attention between meetings of the Council. It approves the appointment of investigators to investigate reports of illegal practices and of professional misconduct and incompetence of individual members.

Listed below are some of the key activities undertaken by the Executive Committee in the 2008-2009 fiscal year:

- Provided direction to legal counsel regarding a 2008 Discipline Hearing
- Reviewed recommendations of our investment advisor regarding long-term investments
- Recommended to Council a letter of complaint regarding our previous auditors and their involvement in the oversight of the bookkeeper and accounting reports regarding misappropriation of funds by a former staff member
- Approved a Personnel Policy Manual and recommended it to Council for acceptance
- Received regular reports from the Registrar about legislative actions including the Agreement on Internal Trade, Labour Mobility, implantation of the Health System Improvements Act, and other government activity
- Reviewed curriculum and program suggestions from a private college proposing to implement a dental technology program
- Proposed the 2009 – 2010 Budget to Council
- Began to develop a criteria and timing for performance reviews of the Registrar
- Reviewed and approved the CDTO audited Financial Statements
- Implemented the strategic plan set out by Council and appointed a task force to review the plan for changes to be recommended to Council
- Held liaison meetings with the ADTO and DIAC
- Received reports on the activity of the Federation of Health Regulatory Colleges of Ontario
- Received regular updates pertaining to the legal matters surrounding misappropriated funds and provided instructions to the College's legal counsel
- Recommended a change of format to the Education Day including collaboration with the International Dental Congress. Set location and date of the 2009 event.
- Heard information and endorsed Registrar's suggestion of adding a new position, Deputy Registrar

Registration Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Murthy Ghandikota (Chair)
George Paraskevopoulos, RDT
Adela Witko, RDT

January – August 2009

Murthy Ghandikota (Chair)
George Paraskevopoulos, RDT
Paul Imperius, RDT

In keeping with their legislative role, the Registration Committee prepared for revisions to the Registration Regulation and Examination policies to accommodate the terms of the *Agreement on Internal Trade and Fair Access to Regulated Professions Act, 2006*. They also re-examined the fairness, transparency, and timeliness of the College's eligibility examination and registration process.

The Committee met five times during the fiscal year during which they reviewed and decided on several Registration and Eligibility applications referred by the Registrar. Of these, seven applicants were approved to challenge the Registration Examination.

In the past year, the Committee reviewed the examination practices. They realized that development of new projects were necessary to the continued credibility of the Practical Component. With this in mind, they budgeted for the development of new projects. They also authorized expenditures for new equipment and developed a work plan and budget for examinations and registration.

The Committee studied and monitored the evaluation process offered by the independent credential assessment agencies to ensure that applicants were offered timely and efficient service. They are currently reviewing the agreement, this will continue into next year.

Eight internationally trained technicians sat the Eligibility Examination to prove their equivalencies. Six passed. Four of these proceeded to take the Registration Examination in August 2009 together with 65 candidates. Results of these candidates will be reported in the 2010-11 annual report. However, we present the results of the 2008 Registration Examination (see Chart 3).

The total membership stands at 524, with 483 General Certificate registrants and 41 Inactive Certificate registrants (see Chart 2). Currently, 19% of the membership is over the age of 60 (see Chart 1). Reviewing the registration process and removing any feasible barriers should encourage applicants to aspire towards becoming Dental Technologists, ensuring the longevity of the profession.

The Committee offers their heartfelt appreciation to the Examination Task Force, the invigilators and the examiners who contributed their time to assist the College in administering the Practical Examination.

Registration Committee (cont'd)

Report for the period from September 1, 2008 to August 31, 2009

Chart 1: Analysis of Membership by Age

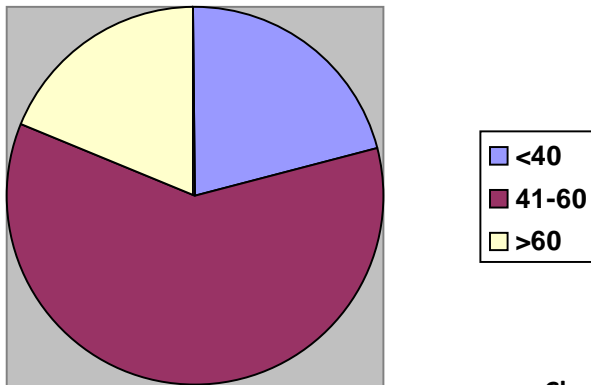


Chart 2: Analysis of Membership by Districts and Age

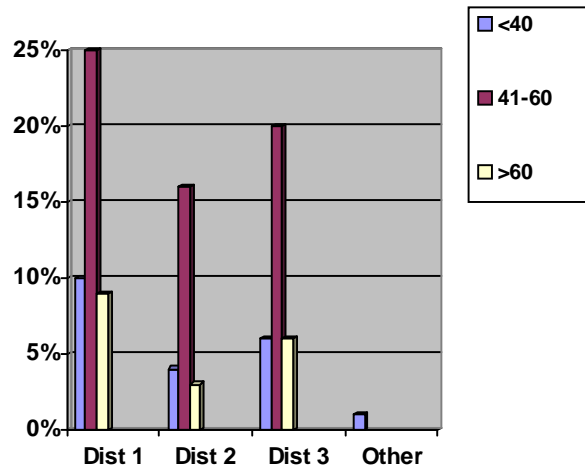
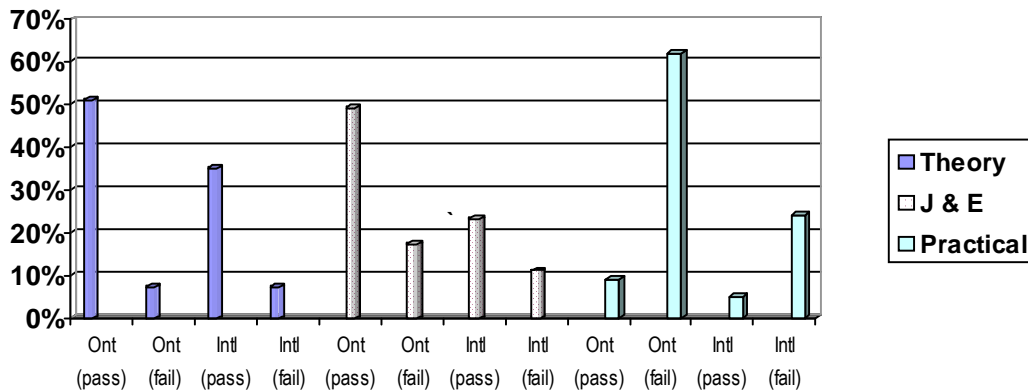


Chart 3: 2008 Registration Examination Results



Quality Assurance Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Danny Roth, RDT (Chair)
Colin Gary Lumsden
Melanie Toolsie
Mark Behar-Bannelier, RDT
André Dagenais, RDT
Jim Dunsdon (Advisor)

January – August 2009

Danny Roth, RDT (Chair)
Sean Hanrahan, RDT
Rekha Lakra
Colin Gary Lumsden
Mark Behar-Bannelier, RDT
André Dagenais, RDT

The Quality Assurance Committee is one component of the CDTO infrastructure that allows the College to uphold its responsibilities and obligations under the legislation. It is also a means by which the CDTO can assist its members in meeting their responsibilities and obligations as practitioners of a regulated health profession.

For the year in review, the Quality Assurance Committee continued to carry out its statutory responsibilities and to:

1. Ensure that members participated in the Quality Assurance Program;
2. Review the professional development profile of members randomly selected;
3. Appoint assessors to conduct on-site evaluation of members randomly selected;
4. Consider and recommend changes to the Quality Assurance Regulations as a result of the impact of Bill 171, the *Health System Improvements Act, 2006*;
5. Actively pursue the further development of “Core Competencies” by ensuring the first phase on Infection Control and its deadline of August 31, 2009 is met by all members and lessons learned from the process be applied to the second core competency.
6. Ensure that the second core competency involving Advanced Jurisprudence and Ethics be available after August 31, 2009 by approving the Advanced Jurisprudence and Ethics Guidelines as a tool, and by approving course providers interested in making the course available to the membership through various means, including an electronic format.

Complaints / Inquiries, Complaints and Reports Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Melanie Toolsie (Chair)
Kevin Doucette, RDT
Danny Roth, RDT
Vincent Chan, RDT

January – August 2009

Rekha Lakra (Chair)
Albert De Luca, RDT
Sean Hanrahan, RDT
Adela Witko, RDT
Alan David, RDT

The Inquiries, Complaints and Reports Committee (ICRC), is the statutory committee of the College that will handle, initially at least, almost all member specific concerns. This may include various types of concerns (e.g., professional misconduct, incompetence, incapacity) from various sources (e.g., formal complaints, mandatory reports, information reports and information coming to the attention of Registrar). The Committee disposes of every matter according to the process provided in the *Health Professions Procedural Code*, which ensure procedural fairness and consistency for both the complainant and the member who is subject of the complaint/report.

The ICRC came to be as a result of changes to the Regulated Health Professions Act (RHPA) on June 4, 2009. This has also caused the complaints/reports handling processes to be altered in order to accommodate the changes.

During the year in review one formal complaint and two written concerns were received by the College.

The formal complaint was investigated and the Committee agreed that as a result of insufficient evidence it could not proceed further. The Committee in its Decision and Reasons however, did opt to make suggestions in order to assist the member in his practice.

The two additional separate written concerns were received in early 2009. These were not treated as formal complaints either because of the form in which they were received or the complainants intention was not to initiate a formal complaint process. Rather, these were handled informally by the College, and may or may not be reconstituted by the complainants or authors at a later time.

A complaint which was initiated the previous year and was appealed to the Health Professions Appeal and Review Board (HPARB) has yet to be finalized and the Board decision is expected shortly.

No other complaints are presently before the Committee.

Patient Relations Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Murthy Ghandikota (Chair)
Kevin Doucette, RDT
Devinder Walia

January – August 2009

Devinder Walia (Chair)
Paul Imperius, RDT
Ataul Haq Malick

The CDTO's Patient Relations Committee has an obligation under the Regulated Health Professions Act (RHPA) to develop programs to educate members and staff on sexual abuse and harassment issues, develop guidelines for professional behaviour and administer a program of funding for therapy and counselling of a sexually abused patient as determined by a panel of the Discipline Committee.

For the year in review, the Patient Relations Committee continued to carry out its statutory responsibilities to:

1. Monitor the Patient Relations work plan 2007 – 2009 to determine if it has stayed on track with the expected outcomes;
2. Work on a sexual abuse prevention bulletin;
3. Orient the Committee regarding the Patient Relations Program;
4. Ensure that members of Council and staff received sexual abuse and harassment training;
5. Further enhance the visibility of the College by creating four electronic presentations on the role of the College in order to reach audiences from high school age to senior group. In addition, the Patient Relations Committee has begun to take steps in finding ways of promote these presentations, as long as suitable College representatives can be found.
6. Discuss the challenges the Committee will face as a result of the impact of Bill 171, the Health System Improvements Act, 2006.

Discipline Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Ataul Haq Malick (Chair)
Albert De Luca, RDT
Colin Gary Lumsden
Michael Corrigan, RDT
Alan David, RDT

January – August 2009

Colin Gary Lumsden (Chair)
Paul Imperius, RDT
Ataul Haq Malick
Robert Rabah
Danny Roth, RDT
Michael Corrigan, RDT

The Discipline Committee is responsible for hearing allegations of professional misconduct and/or incompetence involving dental technologists, as referred by the Inquiries, Complaints, and Reports Committee.

A Discipline matter was heard in September 2008 and the member was found to have contravened a term, condition, and limitation of his certificate of registration; failed to abide by a written undertaking; contravened the Dental Technology and Regulated Health Professions Acts; and engaged in conduct regarded as disgraceful.

As a result, the member was requested to pay penalty costs and his certificate of registration was suspended until the Order is lifted.

Fitness to Practice Committee

Report for the period from September 1, 2008 to August 31, 2009

September – December 2008

Devinder Walia (Chair)
Kevin Doucette, RDT
Danny Roth, RDT

January – August 2009

Albert De Luca, RDT (Chair)
Rekha Lakra
Danny Roth, RDT

The Fitness to Practice Committee's role is to hear matters referred to it from a Panel of Inquiry in respect to a member's ability to practice.

There were no matters before the Fitness to Practice Committee for the year in review.

COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO
FINANCIAL STATEMENTS

AUGUST 31, 2009

Hilborn Ellis Grant LLP
Chartered Accountants
Toronto, Ontario





Hilborn Ellis Grant LLP
Chartered Accountants

Auditors' Report

To the Council of the
College of Dental Technologists of Ontario

We have audited the statement of financial position of the **College of Dental Technologists of Ontario** as at August 31, 2009 and the statements of operations, changes in net assets 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 August 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Hilborn Ellis Grant LLP

Toronto, Ontario
October 23, 2009

Chartered Accountants
Licensed Public Accountants



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Statement of Financial Position

August 31, 2009	2009 \$	2008 \$
ASSETS		
Current Assets		
Cash	600,623	704,798
Prepaid expenses and sundry receivables	16,845	17,511
	<u>617,468</u>	<u>722,309</u>
Investments (note 3)	477,165	451,013
Capital assets (note 4)	43,851	11,829
	<u>521,016</u>	<u>462,842</u>
	<u>1,138,484</u>	<u>1,185,151</u>
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	56,017	120,117
Deferred registration and laboratory supervision fees	362,867	497,054
	<u>418,884</u>	<u>617,171</u>
Deferred contributions related to capital assets (notes 2(g) and 6)	10,750	-
	<u>429,634</u>	<u>617,171</u>
NET ASSETS		
Net assets invested in capital assets	33,101	11,829
Net assets internally restricted for complaints and discipline (note 7)	60,000	60,000
Net assets internally restricted for abuse therapy (note 8)	20,000	20,000
Unrestricted - cumulative excess of revenues over expenses	586,485	474,246
Unrestricted - cumulative net unrealized gains on available for sale financial assets	9,264	1,905
	<u>708,850</u>	<u>567,980</u>
	<u>1,138,484</u>	<u>1,185,151</u>

Approved on behalf of the Council:

President



Vice-President



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Statement of Operations

Year ended August 31, 2009	2009 \$	2008 \$
Revenues		
Registration	615,400	612,356
Examination	78,303	51,814
Quality assurance	42,249	42,189
Investment income	26,968	34,627
Government grant (note 9)	-	53,000
	<u>762,920</u>	<u>793,986</u>
Expenses		
Registration	6,571	7,798
Examination	58,502	21,219
Quality assurance	34,768	36,432
Administration	162,876	182,912
Human resources	322,816	291,617
Complaints and discipline (note 5)	357	45,738
Patient relations	992	422
Publications	6,830	1,102
Legislation and policies	1,180	9,913
	<u>594,892</u>	<u>597,153</u>
Excess of revenues over expenses before the following	168,028	196,833
Misappropriated funds (note 10)	(34,517)	(90,917)
Adjustment to prior year estimate (note 11)	-	50,100
Excess of revenues over expenses for year	<u>133,511</u>	<u>156,016</u>

COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Statement of Changes in Net Assets

Year ended August 31, 2009

	Invested in Capital Assets \$
Balance, beginning of year	11,829
Excess (deficiency) of revenues over expenses for year	(9,639)
Purchase of capital assets	<u>30,911</u>
	<u>33,101</u>
Accumulated gains included directly in the statement of changes in net assets:	
Change in accounting policy (<i>note 2(h)</i>)	-
Unrealized gains on available for sale financial assets arising during the year	<u>-</u>
	<u>-</u>
Balance, end of year	<u><u>33,101</u></u>



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Restricted for Complaints and Discipline \$	Restricted for Abuse Therapy \$	Unrestricted Excess of Revenues over Expenses \$	Unrestricted Net Unrealized Gains on Available for Sale Financial Assets \$	2009 Total \$	2008 Total \$
60,000	20,000	474,246	1,905	567,980	410,059
-	-	143,150	-	133,511	156,016
-	-	(30,911)	-	-	-
60,000	20,000	586,485	1,905	701,491	566,075
-	-	-	-	-	(8,283)
-	-	-	7,359	7,359	10,188
-	-	-	7,359	7,359	1,905
60,000	20,000	586,485	9,264	708,850	567,980

COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Statement of Cash Flows

Year ended August 31, 2009	2009 \$	2008 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	133,511	156,016
Items not requiring a current cash payment		
Amortization	9,639	6,679
Interest capitalized to investments	(18,793)	(20,040)
	<u>124,357</u>	<u>142,655</u>
Changes in non-cash working capital		
Decrease (increase) in prepaid expenses and sundry receivables	666	(7,499)
Decrease in accounts payable and accrued liabilities	(64,100)	(60,773)
Increase (decrease) in deferred membership fees	(134,187)	139,883
	<u>(73,264)</u>	<u>214,266</u>
Cash flows from investing activities		
Purchase of capital assets	(42,856)	(2,671)
Receipt of contributions related to capital assets	11,945	-
	<u>(30,911)</u>	<u>(2,671)</u>
Net increase (decrease) in cash during year	(104,175)	211,595
Cash, beginning of year	<u>704,798</u>	<u>493,203</u>
Cash, end of year	<u><u>600,623</u></u>	<u><u>704,798</u></u>



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements

August 31, 2009

1. Description of Organization

The College of Dental Technologists of Ontario (“College”) was incorporated as a non-share capital corporation under the Regulated Health Professions Act, 1991 (“RHPA”). The College was established under the RHPA to:

- regulate the practice of the profession and to govern the members in accordance with the Dental Technology Act, 1991, the Health Professions Procedural Code, RHPA and the regulations and by-laws, as amended from time to time;
- develop, establish and maintain standards of qualification for persons to be issued certificates of registration;
- develop, establish and maintain programs and standards of practice to assure the quality of the practice of the professions;
- develop, establish and maintain standards of knowledge and skill and programs to promote continuing competence among the members;
- develop, establish and maintain standards of professional ethics for the members;
- develop, establish and maintain programs to assist individuals to exercise their rights under the Health Professions Procedural Code and the RHPA; and

As a not-for-profit professional membership corporation, the College is not liable for income taxes.

2. Significant Accounting Policies

a) New accounting standards adopted during the year

During the year, the College adopted new standards recommended in the Canadian Institute of Chartered Accountants (CICA) Handbook on capital disclosures, Section 1535.

Section 1535, Capital Disclosures, established standards for disclosure of an entity’s objectives, policies and processes for managing capital, quantitative data about what is considered capital and whether an entity has complied with any capital requirements and consequences of non-compliance with such capital requirements. The College adopted the standard for the fiscal year ended August 31, 2009 (note 13).

During the year, the CICA amended the accounting standards related to financial instruments to permit not-for-profit organizations the option of applying Section 3861, Financial Instruments - Disclosure and Presentation rather than adopting Section 3862, Financial Instruments - Disclosure and Section 3863, Financial Instruments - Presentation. The College has chosen to continue to apply Section 3861.



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements (continued)

August 31, 2009

2. Significant Accounting Policies (continued)

b) Investments

Investments consist of fixed income investments whose term to maturity is greater than three months from the date of acquisition. Fixed income investments maturing within twelve months from year-end are classified as current.

The investments are classified as available for sale and are recorded at fair value as it is not management's primary objective to generate trading profits from short term fluctuations in price or to hold investments to maturity.

The purchase and sale of investments are accounted for using trade-date accounting.

Transaction costs associated with the acquisition and disposal of investments are capitalized and included in the acquisition costs or reduce proceeds on disposal.

c) Capital assets

Capital assets are recorded at acquisition cost. Amortization is provided for based on the estimated useful lives of the assets over a period of five years using the straight-line method.

d) Revenue recognition

- i) The College follows the deferral method of accounting for contributions.
- ii) Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred.
- iii) Restricted contributions related to capital assets are deferred and recognized as revenue in the year in which the related assets are disposed of or the year in which the related amortization expense is incurred.
- iv) Unrestricted contributions related to the general operations of the College are recognized as revenue of the College when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
- v) Registration and Laboratory Supervision Fees

Registration and laboratory supervision fees are recognized as revenue proportionately over the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being September 1 to August 31. Registration and laboratory supervision fees received in advance of the registration year to which they relate are recorded as deferred registration and laboratory supervision fees.

vi) Examination Fees

Examination fees are recognized as revenue when the exam is held. Examination fees received in advance of the date the examination is held are recorded as deferred examination fees.



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements (continued)

August 31, 2009

2. Significant Accounting Policies (continued)

d) Revenue recognition (continued)

vii) Investment Income

Investment income comprises interest from cash, interest from fixed income investments and realized gains and losses on the sale of investments.

Revenue is recognized on an accrual basis. Interest on fixed income investments is recognized over the terms of these investments using the effective interest method.

e) Financial instruments

In accordance with Section 3855, financial instruments are classified into one of the following five categories: held for trading, held to maturity, loans and receivables, available for sale, or other financial liabilities. The classification determines the accounting treatment of the instrument. The classification is determined by the College when the financial instrument is initially recorded, based on the underlying purpose of the instrument.

The financial assets and financial liabilities of the organization are classified and measured as follows:

<u>Financial Asset/ Liability</u>	<u>Category</u>	<u>Measurement</u>
Cash	Held for trading	Fair value
Investments	Available for sale	Fair value
Sundry receivables	Loans and receivables	Amortized cost
Accounts payable and accrued liabilities	Other financial liabilities	Amortized cost

Financial instruments measured at amortized cost are initially recognized at fair value and then subsequently at amortized cost with gains and losses recognized in the statements of operations in the period in which the gain or loss occurs. Changes in fair value of financial instruments classified as available for sale are recorded in the statements of changes in net assets until realized, at which time they are recorded in the statements of operations.

The fair value of a financial instrument is the estimated amount that the College would receive or pay to settle a financial asset or financial liability as at the reporting date.

The fair values of sundry receivables and accounts payable and accrued liabilities approximate their carrying values due to their nature or capacity for prompt liquidation.

It is management's opinion that the College is not exposed to significant interest rate, currency or credit risks arising from cash, sundry receivables and accounts payable and accrued liabilities.

Disclosure related to other financial instruments is found in note 3 Investments.



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements (continued)

August 31, 2009

2. Significant Accounting Policies (continued)

f) Management estimates

The preparation of financial statements in conformity with Canadian 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 date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

A key area where management has made complex or subjective judgments (often as a result of matters that are inherently uncertain) include, among others, amortization and accruals related to complaints and discipline. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

g) Net assets invested in capital assets

Net assets invested in capital assets comprises the net book value of capital assets less the balance of deferred contributions related to capital assets.

h) Change in accounting policy

Section 3855 Financial Instruments - Recognition and Measurement addresses when financial instruments should be recognized and how they should be measured. Section 3861 Financial Instruments - Disclosure and Presentation provides standards for how financial instruments should be classified on financial statements and the disclosure requirements. In the prior year, the College implemented both of the standards. As a result, the College recorded a non-cash charge of \$8,283 for the change in accounting for financial assets classified as available for sale and measured at fair value rather than cost as at the commencement of the prior fiscal year.

3. Investments

	Par Value \$	Amortized Cost \$	Fair Value \$
CPN Ontario - 4.32% - 08/07/16	254,863	190,072	192,396
CPN Ontario - 4.10% - 06/02/10	286,257	277,829	284,769
		467,901	477,165

Investments at amortized cost and fair value were \$449,108 and \$451,013 respectively, as at August 31, 2008.

Fair values are determined by reference to published bid quotations in an active market at year end.

i) Interest Rate Price Risk

The College manages the interest rate price risk exposure of its fixed income investments by using a laddered portfolio with varying terms of maturity. The laddered structure of maturities helps to enhance the average portfolio yield while reducing the sensitivity of the portfolio to the impact of interest rate fluctuations.



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements (continued)

August 31, 2009

3. Investments (continued)

ii) Credit and Market Risk

The College has an investment policy which restricts the types of eligible investments. The policy permits the College to invest or reinvest funds of the College which are not immediately required for the purposes of the College in such manner as the Council may, from time to time, by resolution direct, and, in order to implement such investment or reinvestment, Council may authorize by resolution an officer or officers of the College to carry out such direction.

Without limiting the generality of the foregoing, the funds of the College to be invested as referred to above in this section may be invested in securities issued or guaranteed by:

- a) the Government of Canada;
- b) the Province of Ontario;
- c) the government of another province of Canada, provided that such province, at the time of the investment, was rated by the Dominion Bond Rating Service as one of the three best rated provinces of Canada; or
- d) a Schedule 1 Canadian chartered bank.

4. Capital Assets

	Cost \$	Accumulated Amortization \$	2009 Net \$	2008 Net \$
Office furniture and equipment	102,437	79,808	22,629	11,829
Registration database	23,580	2,358	21,222	-
	126,017	82,166	43,851	11,829

5. Complaints and Discipline

	2009 \$	2008 \$
Complaints and discipline	11,357	45,738
Cost recoveries	(11,000)	-
	357	45,738



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements (continued)

August 31, 2009

6. Deferred Contributions Related to Capital Assets

During fiscal 2009, the College received a government grant in the amount of \$11,945 from the Ontario Ministry of Health and Long-Term Care to fund the costs of a Health Professions Database Project, also known as the Allied Health Human Resources Database (“AHRDB”).

	2009 \$
Balance, beginning of year	-
Add: contributions received during the year	11,945
	<u>11,945</u>
Less: deferred contributions recognized as revenue in the year	<u>(1,195)</u>
Balance, end of year	<u><u>10,750</u></u>

7. Net Assets Internally Restricted for Complaints and Discipline

The College makes best efforts to anticipate the costs associated with complaints, investigations and hearings based on past experience and current caseload. The College has internally restricted monies to fund expenses related to complaints, investigations and hearings beyond normal expenses.

8. Net Assets Internally Restricted for Abuse Therapy

The College has internally restricted monies to provide funding for therapy and counseling for persons who, while patients, were sexually abused by members.

9. Government Grant

During fiscal 2008, the College received a government grant in the amount of \$53,000 from the Ontario Ministry of Health and Long-Term Care to fund the expenses of an interim registrar.

10. Misappropriated Funds

In the fiscal year ended August 31, 2006, it was discovered that an employee had misappropriated funds from the College. An investigation is ongoing and legal proceedings have commenced.

	2009 \$	2008 \$
Expenses related to misappropriated funds	<u>34,517</u>	<u>90,917</u>

Subsequent to the year ended August 31, 2009, a partial payment of a restitution order, in the amount of \$50,000 was received by the College. The amount of any further recovery from the ex-employee, insurers or others cannot reasonably be estimated and no provision is recorded in the accounts.



COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

Notes to Financial Statements (continued)

August 31, 2009

11. Adjustment to Prior Year Estimate

During fiscal 2008, a prior year accrual for services was determined to not be a liability and as such the accrual was reversed and the amount was included in the results of operations.

12. Commitment

Effective September 1, 2008 the College entered into a five year lease for its office premises. Annual lease payments, including the College's proportionate share of operating expenses and taxes, are estimated as \$63,085.

13. Capital Disclosures

For its own purposes, the College defines capital as the sum of net assets invested in capital assets, net assets internally restricted for complaints and discipline, net assets internally restricted for abuse therapy, unrestricted cumulative excess of revenue over expenses and unrestricted cumulative net unrealized gains on available for sale financial assets. The College is not subject to externally imposed requirements on capital.

The College's objectives when managing capital are to hold sufficient unrestricted net assets to provide for normal operational requirements on an ongoing basis and to enable it to withstand negative unexpected financial events in order to maintain stability in the financial structure. The College holds fixed income investments which may provide liquidity if required.

14. Future Accounting Changes

The following summarizes future accounting changes that may be relevant to the College's financial statements subsequent to the current year. The impact of the new standards is being evaluated by the College.

a) Financial statement presentation by not-for-profit organization

The CICA revised accounting standards, Handbook Section 4400 - Financial Statement Presentation by Not-for-Profit Organizations. The revised standards allow organizations to segregate the amount invested in capital assets either as a component of net assets in the statements of financial position and changes in net assets or disclose in a note to the financial statements. The revised standards also require organizations to present revenues and expenses at their gross amounts when the organization acts as a principal. The revised standards also require organizations to prepare the statement of cash flows in accordance with Handbook Section 1540 - Cash Flow Statements. The standards are effective for reporting periods beginning on or after September 1, 2009.

b) International financial reporting standards

The CICA has announced that all Canadian reporting entities, subject to certain exceptions which include not-for-profit organizations, will adopt International Financial Reporting Standards ("IFRSs") as Canadian generally accepted accounting principles for years beginning on or after January 1, 2011. The College, at its option, may adopt IFRSs if it so chooses.

