



# 2009 – 2010 ANNUAL REPORT

This report covers the activities of the College from September 1, 2009 – August 31, 2010.

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# Mission, Vision and Values

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## 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:

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

# Objects

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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, 2009 to August 31, 2010

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	<b>September – December 2009</b>	<b>January – August 2010</b>
<b>President</b>	Kevin Doucette, RDT	Kevin Doucette, RDT
<b>Vice-President</b>	George Paraskevopoulos, RDT	Rekha Lakra
<b>Secretary-Treasurer</b>	Murthy Ghandikota <i>(to Sept. 2009)</i>	Devinder Walia <i>(to June 2010)</i>
<b>Secretary-Treasurer</b>	Devinder Walia <i>(from Oct. 2009)</i>	Ataul Haq Malick <i>(from June 2010)</i>
<b>Members</b>	Albert De Luca, RDT	Mark Behar-Bannelier, RDT
	Sean Hanrahan, RDT	Hsiu Chin Chang, RDT
	Paul Imperius, RDT	Sean Hanrahan, RDT
	Rekha Lakra	Paul Imperius, RDT
	Colin Gary Lumsden	Mike Omokhua
	Mike Omokhua <i>(from Nov. 2009)</i>	Robert Rabah
	Ataul Haq Malick	Danny Roth, RDT
	Robert Rabah	Adela Witko, RDT
	Danny Roth, RDT	
	Adela Witko, RDT	

## Staff

For the period from September 1, 2009 to August 31, 2010

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<b>Registrar</b>	J. David McDonald
<b>Deputy Registrar</b>	Dwight Townsend
<b>Coordinator, Corporate Operations</b>	Liza Mohammed-Cadawas
<b>Coordinator, Member Services</b>	Richard Prevost
<b>Coordinator, Registration &amp; Communications</b>	Beverley Spencer <i>(to Jan. 2010)</i>
<b>Administrative Assistant</b>	Melanie Moussa-Elaraby <i>(from Mar. 2010)</i>
<b>Office Assistant &amp; Membership Clerk</b>	Katherine Stern

# Committees

For the period from September 1, 2009 to August 31, 2010

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	<b>September – December 2009</b>	<b>January – August 2010</b>
<b>Executive Committee</b>	Kevin Doucette, RDT (Chair) Murthy Ghandikota (to Sept. 2009) Rekha Lakra (from Oct. 2009) George Paraskevopoulos, RDT Devinder Walia Adela Witko, RDT	Kevin Doucette, RDT (Chair) Rekha Lakra Ataul Haq Malick (from June 2010) Danny Roth, RDT Devinder Walia (to June 2010) Adela Witko, RDT
<b>Registration Committee</b>	Murthy Ghandikota (Chair) (to Sept. 2009) Paul Imperius, RDT George Paraskevopoulos, RDT (from Oct. 2009) Robert Rabah	Adela Witko, RDT (Chair) Hsiu Chin Chang, RDT Sean Hanrahan, RDT Robert Rabah
<b>Quality Assurance Committee</b>	Danny Roth, RDT (Chair) Mark Behar-Bannelier, RDT Sean Hanrahan, RDT Rekha Lakra Colin Gary Lumsden André Dagenais, RDT (Non-Council)	Paul Imperius, RDT (Chair) Ataul Haq Malick Mike Omokhua Danny Roth, RDT Vincent Chan, RDT (Non-Council)
<b>Inquiries, Complaints and Reports Committee</b>	Rekha Lakra (Chair) Albert De Luca, RDT Sean Hanrahan, RDT Adela Witko, RDT Alan David, RDT (Non-Council)	Rekha Lakra (Chair) Mark Behar-Bannelier, RDT Hsiu Chin Chang, RDT Alan David, RDT (Non-Council)
<b>Patient Relations Committee</b>	Devinder Walia (Chair) Paul Imperius, RDT Ataul Haq Malick	Sean Hanrahan (Chair) Mark Behar-Bannelier, RDT Robert Rabah Devinder Walia
<b>Discipline Committee</b>	Colin Gary Lumsden (Chair) Paul Imperius, RDT Ataul Haq Malick Robert Rabah Danny Roth, RDT Michael Corrigan, RDT (Non-Council)	Robert Rabah (Chair) Paul Imperius, RDT Ataul Haq Malick Mike Omokhua Danny Roth, RDT Devinder Walia
<b>Fitness to Practice Committee</b>	Albert De Luca, RDT (Chair) Rekha Lakra Danny Roth, RDT	Devinder Walia (Chair) (to June 2010) Ataul Haq Malick (Chair) (from June 2010) Mark Behar-Bannelier, RDT Paul Imperius, RDT

# Registrar's Report

Report for the period from September 1, 2009 to August 31, 2010

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Each year as I begin this report I wonder what I will include. Will I truly have anything to say? As an aid, I consult my calendar and then realize how much has actually taken place over the past year and note that I will not be able to incorporate everything but just touch on some of the highlights.

No report would be complete without an expression of thanks to the members of Council, Committees, Task Groups, and Staff for their diligence and hard work throughout this year. Each has taken on significant tasks and made great strides in accomplishing much for the College. In particular, Council has embraced its new governance model as a policy board whole heartedly. Shorter but focused meetings have been the standard this year.

As has been the norm over the past couple of years, legislation and regulation changes have occupied much of our time. The Labour Mobility Act and the Regulated Health Professions Statute Amendment Act were two major Acts that required much attention and discussion, both before and after receiving Royal Assent.

We also experienced our first compliance audit, as mandated under the Regulated Health Professions Act, since it was amended to include the requirements of the Office of the Fairness Commissioner. This was an arduous process for a small College. It took three months and the major focus of one staff person for those three months to complete. The two minor recommendations that came out of this audit are being handled by the Registration Committee and staff in the normal course of their activities. The cost of this audit, which is required to be paid for by the College undergoing the audit, was a large concern but appears to have been met this time within our budgeted guidelines. Under the legislation we are to undergo such an audit every three years or at the discretion of the Fairness Commissioner. In addition to this audit we submit an annual report to the Fairness Commissioner and will begin, along with the other regulated health colleges, a review of registration practices as requested by her office.

During this year's annual renewal, registrants were sent revised forms that included a request for new information. It was immediately noticed that the form was longer, more information was requested and the layout was revised to accommodate these changes. Additional revisions will still need to be made, but this is the first step in becoming compliant with the information required under the revisions made to the RHPA this past year. The College provides this information, without names, to the Ministry of Health and Long-Term Care to assist the Ministry in its health human resources strategy.

Because of the changes made to the RHPA, such as the addition of Labour Mobility, the Quality Assurance Regulation and the Registration Regulation received much attention. The suggested changes to each of these regulations were circulated to all stakeholders and both regulations are now before the Ministry of Health and Long-Term Care awaiting their comments and final approval.

I am pleased to say that most of our registrants readily comply with all the legislative requirements. However, it is still part of normal regulatory activity to receive a comment or complaint about the actions of a member. These are mostly of minor nature and are dealt with swiftly by the Inquiries, Complaints and Reports Committee. No Disciplinary Hearings took place in this past year.

Collaboration continues with our colleagues at the Canadian Alliance of Dental Technology Regulators

# Registrar's Report (cont'd)

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(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 (FHRCO) and George Brown College.

With our fellow regulators in the CADTR, we reviewed the Standards of Practice and made a good start at agreeing on a framework that could be used by each dental technology regulator in Canada. Of continuing concern is the practice that some dentists appear to follow by importing dental appliances made outside Canada that may not have met proper scrutiny to assure the public is not at risk. Discussions are continuing with Health Canada and our colleagues about this issue.

In the fall we engaged in a new format for our Certificate and Awards presentation. Cooperating with the International Dental Congress we held our luncheon at the same time as their event and received a warm welcome. Favourable responses of the venue and format were received from new registrants, families and members alike. Council has asked that the format continue but to have it take place, on a rotating basis, with other dental technology events that might take place during the year. Other initiatives throughout the year included Council orientation, two weeks of examinations, examiner debriefings, candidate examination reviews, and regular peer assessments.

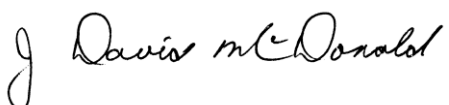
In January, Council said goodbye to George Paraskevopoulos, RDT after nine years of service on Council and to Albert DeLuca, RDT, a long-time friend of the College. Elections from District 1 saw Mark Behar-Bannelier, RDT return to Council and a new face, Hsiu Chang, RDT added. A new public member was also welcomed, Mike Omokhua.

At that same time, the College said goodbye to staff member Beverley Spencer and welcomed Melanie Moussa-Elaraby in March. At August 31<sup>st</sup>, the staff of the College included:

David McDonald	Registrar	General oversight of College administration
Dwight Townsend	Deputy Registrar	Examinations and policy review
Liza Mohammed-Cadawas	Coordinator, Corporate Operations	Bookkeeping, Council and Executive
Melanie Moussa-Elaraby	Administrative Assistant	ICRC and administrative support to Registrar
Richard Prevost	Coordinator, Member Services	Registration and Quality Assurance
Katherine Stern	Receptionist / Member Clerk	Reception and support to Registration and QA

Without the hard-working efforts of each of these people, my job as Registrar would be immensely more difficult and a lot less fun.

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



J. David McDonald  
Registrar / CAO

# Executive Committee

Report for the period from September 1, 2009 to August 31, 2010

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## **September – December 2009**

Kevin Doucette, RDT (Chair)  
Murthy Ghandikota (*to Sept. 2009*)  
Rekha Lakra (*from Oct. 2009*)  
George Paraskevopoulos, RDT  
Devinder Walia  
Adela Witko, RDT

## **January – August 2010**

Kevin Doucette, RDT (Chair)  
Rekha Lakra  
Ataul Haq Malick (*from June 2010*)  
Danny Roth, RDT  
Devinder Walia (*to June 2010*)  
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.

Listed below are some of the key activities undertaken by the Executive Committee in the 2009-2010 fiscal year:

- Received regular reports from the Registrar about legislative actions including the Agreement on Internal Trade, Labour Mobility, the Regulated Health Professions Statute Amendment Act, and other government activity
- Reviewed curriculum and program suggestions from a private college proposing to implement a dental technology program
- Reviewed reports and actions of the Ontario Fairness Commissioner
- Proposed the 2010 – 2011 Budget to Council
- Began to develop a criteria and timing for performance reviews of the Registrar
- Reviewed and approved the CDTO audited Financial Statements
- Held liaison meetings with the Association of Dental Technologists of Ontario (ADTO) and with the Dental Industry Association of Canada (DIAC)
- Received reports on the activity of the Federation of Health Regulatory Colleges of Ontario (FHRCO) and how the CDTO might cooperate
- Received regular updates on legal matters and provided instructions to the College's legal counsel.



# Registration Committee

Report for the period from September 1, 2009 to August 31, 2010

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## ***September – December 2009***

Murthy Ghandikota (Chair) *(to Sept. 2009)*

Paul Imperius, RDT

George Paraskevopoulos, RDT

*(from Oct. 2009)*

Robert Rabah

## ***January – August 2010***

Adela Witko, RDT (Chair)

Hsiu Chin Chang, RDT

Sean Hanrahan, RDT

Robert Rabah

In keeping with their legislative role, the Registration Committee reviewed the proposed amendments to the Registration Regulation 874/93 for Council approval.

The Committee met four times for the year and reviewed and decided on several Registration and Eligibility Applications referred by the Registrar.

It reviewed statistical reports concerning the analysis of failed projects, analysis of candidate evaluation forms and recommended that a task force be created to discuss new projects and evaluation guides.

The Committee studied and monitored the evaluation process offered by the International Credential Assessment Service of Canada (ICAS) to ensure that applicants were offered timely and efficient service.

Four internationally trained technicians sat and passed the Eligibility Examination. Two of these proceeded to take the Registration Examination in August 2010 together with 60 candidates. Results of these candidates will be reported in the 2010-2011 Annual Report.

The total membership stands at 526, with 484 General Certificate registrants and 42 Inactive Certificate registrants.

# Quality Assurance Committee

Report for the period from September 1, 2009 to August 31, 2010

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## ***September – December 2009***

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

## ***January – August 2010***

Paul Imperius, RDT (Chair)  
Ataul Haq Malick  
Mike Omokhua  
Danny Roth, RDT  
Vincent Chan, RDT (Non-Council)

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 Regulation 604/98;
5. Actively pursue the development of “Core Competencies” by ensuring the second phase on Advanced Jurisprudence and Ethics is implemented and completed by the deadline of August 31, 2013.

The Quality Assurance Committee approved course providers able to provide the Advanced Jurisprudence and Ethics course through different means including, electronic, distance education and seminar formats.

# Inquiries, Complaints and Reports Committee

## Report for the period from September 1, 2009 to August 31, 2010

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### **September – December 2009**

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

### **January – August 2010**

Rekha Lakra (Chair)  
Mark Behar-Bannelier, RDT  
Hsiu Chin Chang, RDT  
Alan David, RDT (Non-Council)

The Inquiries, Complaints and Reports Committee (ICRC) of the College is mandated by the *Regulated Health Professions Act, (RHPA)* to screen complaint matters received by the public, health care professionals or other stakeholders concerning registered Dental Technologists. The ICRC panel, after reviewing the complaint or considering the report, will determine the appropriate action to be taken with regards to the case before them.

The categories of complaints and concerns received include formal complaints, mandatory reports, information reports and information coming to the attention of Registrar. The Committee resolves every matter according to the process provided in the *Health Professions Procedural Code*, which ensures procedural fairness and consistency for both the complainant and the registrant who is the subject of the complaint/report.

All complaints or reports are processed by the College in accordance with Schedule 2, sections 25 through 35 of the *Health Professions Procedural Code*.

During the reporting period, the College received 10 inquiries, 1 report and 2 complaints. Of the 13 matters brought to the College during this timeframe, all have been resolved.

Three matters were brought over from a previous reporting period and two of those matters are before the ICRC panel and are under investigation.

Of the inquiries received by the College during the reporting period, they were mainly of an advertising nature and they were handled informally.

# Patient Relations Committee

Report for the period from September 1, 2009 to August 31, 2010

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## ***September – December 2009***

Devinder Walia (Chair)

Paul Imperius, RDT

Ataul Haq Malick

## ***January – August 2010***

Sean Hanrahan (Chair)

Mark Behar-Bannelier, RDT

Robert Rabah

Devinder Walia

The Patient Relations Committee of the College 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.

During the reporting period, the Patient Relations Committee continued to carry out its statutory responsibilities by:

- Reviewing the current Sexual Harassment policy;
- Reviewing the employer obligations of the new Bill 168 – Violence and Harassment in the Workplace (part of the amended *Occupational Health and Safety Act*);
- Orienting the Committee regarding the Patient Relations Program;
- Ensuring that members of Council and staff received sexual abuse and harassment training;
- Discussing and brainstorming public education about the CDTO as a regulatory body.

# Discipline Committee

Report for the period from September 1, 2009 to August 31, 2010

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## ***September – December 2009***

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

## ***January – August 2010***

Robert Rabah (Chair)  
Paul Imperius, RDT  
Ataul Haq Malick  
Mike Omokhua  
Danny Roth, RDT  
Devinder Walia

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.

During the reporting period, there were no referrals to the Discipline Committee and there were no hearings.

# Fitness to Practice Committee

Report for the period from September 1, 2009 to August 31, 2010

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## ***September – December 2009***

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

## ***January – August 2010***

Devinder Walia (Chair) *(to June 2010)*  
Ataul Haq Malick (Chair) *(from June 2010)*  
Mark Behar-Bannelier, RDT  
Paul Imperius, 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.

During the reporting period, there were no referrals to the Fitness to Practice Committee and there were no hearings.

**COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO**

FINANCIAL STATEMENTS

AUGUST 31, 2010

**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, 2010 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, 2010 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  
December 3, 2010

Chartered Accountants  
Licensed Public Accountants



# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

## Statement of Financial Position

August 31	2010 \$	2009 \$
<b>ASSETS</b>		
Current Assets		
Cash	636,593	600,623
Prepaid expenses	18,571	16,845
	<u>655,164</u>	<u>617,468</u>
Investments (note 3)	505,601	477,165
Capital assets (note 4)	42,461	43,851
	<u>548,062</u>	<u>521,016</u>
	<u>1,203,226</u>	<u>1,138,484</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	68,518	56,017
Deferred registration and laboratory supervision fees	396,582	362,867
	<u>465,100</u>	<u>418,884</u>
Deferred contributions related to capital assets (notes 2(f) and 6)	8,361	10,750
	<u>473,461</u>	<u>429,634</u>
<b>NET ASSETS</b>		
Net assets invested in capital assets (note 2(f))	34,100	33,101
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	597,601	586,485
Unrestricted - cumulative net unrealized gains on available for sale financial assets	18,064	9,264
	<u>729,765</u>	<u>708,850</u>
	<u>1,203,226</u>	<u>1,138,484</u>

Approved on behalf of the Council:

President



Vice-President





## COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

### Statement of Operations

Year ended August 31	2010	2009
	\$	\$
Revenues		
Registration	623,072	615,400
Examination	67,292	78,303
Quality assurance	35,669	42,249
Investment income	24,047	26,968
	<u>750,080</u>	<u>762,920</u>
Expenses		
Registration	8,655	6,571
Examination	57,078	58,502
Quality assurance	33,969	34,768
Administration	210,755	162,876
Human resources	413,090	322,816
Complaints and discipline (note 5)	19,580	357
Patient relations	815	992
Publications	17,261	6,830
Legislation and policies	3,047	1,180
	<u>764,250</u>	<u>594,892</u>
Excess of revenues over expenses (expenses over revenues) before the following	(14,170)	168,028
Misappropriated funds (note 9)	<u>26,285</u>	<u>(34,517)</u>
Excess of revenues over expenses for year	<u><u>12,115</u></u>	<u><u>133,511</u></u>

# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

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## Statement of Changes in Net Assets

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Year ended August 31

	<b>Invested in Capital Assets \$</b>
	<hr/>
Balance, beginning of year	33,101
Excess of revenues over expenses (expenses over revenues) for year	(12,419)
Purchase of capital assets	<hr/> 13,418
	34,100
Unrealized gains on available for sale financial assets arising during the year	<hr/> -
Balance, end of year	<hr/> <hr/> 34,100



**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 \$	2010 Total \$	2009 Total \$
60,000	20,000	586,485	9,264	<b>708,850</b>	567,980
-	-	24,534	-	<b>12,115</b>	133,511
-	-	(13,418)	-	-	-
60,000	20,000	597,601	9,264	<b>720,965</b>	701,491
-	-	-	8,800	<b>8,800</b>	7,359
60,000	20,000	597,601	18,064	<b>729,765</b>	708,850

## COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

### Statement of Cash Flows

Year ended August 31	2010 \$	2009 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	12,115	133,511
Items not requiring a current cash payment		
Amortization	14,808	10,834
Recognition of deferred contributions as revenue	(2,389)	(1,195)
Interest capitalized to investments	(19,636)	(18,793)
	4,898	124,357
Changes in non-cash working capital		
Decrease (increase) in prepaid expenses and sundry receivables	(1,726)	666
Increase (decrease) in accounts payable and accrued liabilities	12,501	(64,100)
Increase (decrease) in deferred membership fees	33,715	(134,187)
	49,388	(73,264)
Cash flows from investing activities		
Purchase of capital assets	(13,418)	(42,856)
Receipt of contributions related to capital assets	-	11,945
	(13,418)	(30,911)
Net increase (decrease) in cash during year	35,970	(104,175)
Cash, beginning of year	600,623	704,798
Cash, end of year	636,593	600,623



# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

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## Notes to Financial Statements

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August 31, 2010

### 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) 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.

#### b) 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.



# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

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## Notes to Financial Statements (continued)

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August 31, 2010

### 2. Significant Accounting Policies (continued)

#### c) 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.

#### 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.



# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

## Notes to Financial Statements (continued)

August 31, 2010

### 2. Significant Accounting Policies (continued)

#### d) 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 College 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
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 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 and accounts payable and accrued liabilities.

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

#### e) 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.

# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

## Notes to Financial Statements (continued)

August 31, 2010

### 2. Significant Accounting Policies (continued)

#### f) 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.

### 3. Investments

	Par Value \$	Amortized Cost \$	Fair Value \$
CPN Ontario - 4.32% - 08/07/16	254,863	198,283	211,893
CPN Quebec Hydro - 4.20% - 02/15/19	409,406	289,254	293,708
		<u>487,537</u>	<u>505,601</u>

Investments at amortized cost and fair value were \$467,901 and \$477,165 respectively, as at August 31, 2009.

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

#### i) Interest Rate Risk

The College manages the interest rate 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.

#### 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:

- the Government of Canada;
- the Province of Ontario;
- 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
- a Schedule 1 Canadian chartered bank.





## COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

### Notes to Financial Statements (continued)

August 31, 2010

#### 4. Capital Assets

	Cost \$	Accumulated Amortization \$	2010 Net \$	2009 Net \$
Office furniture and equipment	115,855	89,900	25,955	22,629
Registration database	23,580	7,074	16,506	21,222
	<u>139,435</u>	<u>96,974</u>	<u>42,461</u>	<u>43,851</u>

#### 5. Complaints and Discipline

	2010 \$	2009 \$
Complaints and discipline	19,580	11,357
Cost recoveries	-	(11,000)
	<u>19,580</u>	<u>357</u>

#### 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.

	2010 \$	2009 \$
Balance, beginning of year	10,750	-
Add: contributions received during the year	-	11,945
	<u>10,750</u>	<u>11,945</u>
Less: deferred contributions recognized as revenue in the year	(2,389)	(1,195)
Balance, end of year	<u>8,361</u>	<u>10,750</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.

# COLLEGE OF DENTAL TECHNOLOGISTS OF ONTARIO

## Notes to Financial Statements (continued)

August 31, 2010

### 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. Misappropriated Funds

In the fiscal year August 31, 2006, it was discovered that an employee had misappropriated funds from the College. The claim has now been settled in principle although the settlement has yet to be finalized.

	2010 \$	2009 \$
Expenses related to misappropriated funds	25,965	34,517
Funds recovered	(52,250)	-
	<u>(26,285)</u>	<u>34,517</u>

During the year a partial payment of a restitution order, in the amount of \$52,250 was received by the College.

Subsequent to the year ended August 31, 2010, a payment towards the settlement in the amount of \$260,000 was received.

### 10. 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 \$63,705.

### 11. 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.





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