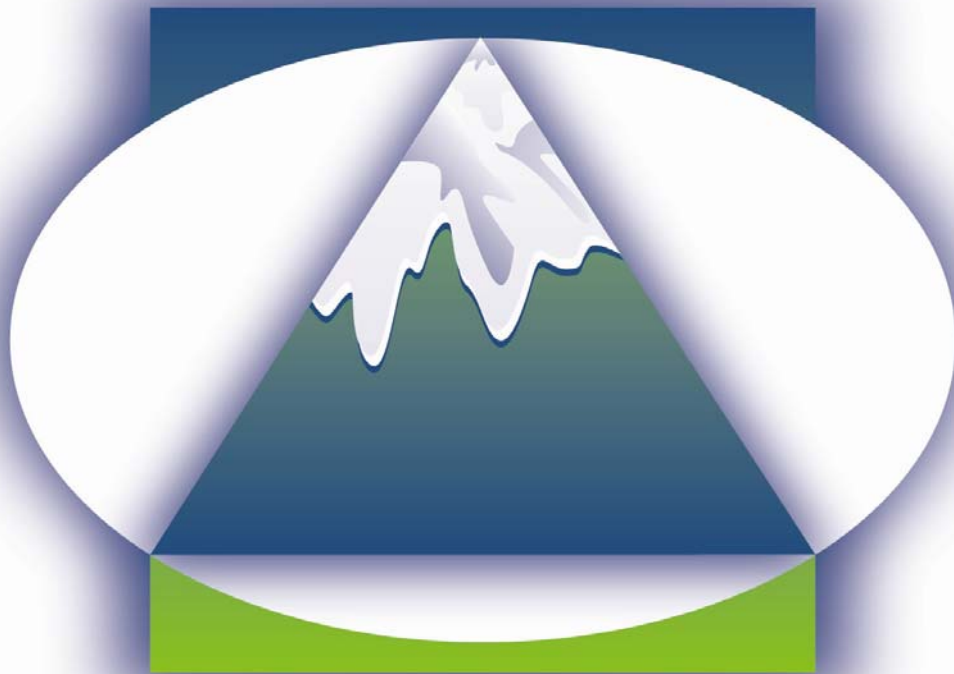


# 2006 Annual Report



COLLEGE OF ALBERTA  
**DENTURISTS**

# Annual Report 2006

## Index

In this Report		Pages
A	Presidents Message	1
B	College of Alberta Denturists Directory	3
C	College of Alberta Denturists Standing Committees	4
D	College of Alberta Denturists Structure	5
E	Complaints Director Report	6
F	Conference Planning Committee Report	7
G	Examination Committee Report	8
H	Fee Guide Development & Negotiations Committee Report	9
I	Hearings Director Report	10-16
J	Registrar Report	17-19
K	Registration Committee Report	20
L	Denturist Order of Merit for 2006	21
M	Auditor's Report & Financial Statements	22-33

### College of Alberta Denturists

## MISSION STATEMENT

*Governing the profession of Denturism in the Province of Alberta, the College of Alberta Denturists strives to ensure that Albertans will receive ethical, professional and safe denturist services.*

## President of the Council Annual Report- 2006

It is with great pleasure, as your new President, to provide this message on behalf of the College of Alberta Denturists.

It has now been 4 years since the Proclamation of the Denturist Regulation under the HPA. During this time, great progress has been made resulting in an elevated level of professionalism we can all be proud of.

The previous administration and College staff, under past president Mr. Patrick Felt, managed many great challenges as we witnessed the ongoing evolution of the Denturist profession. As a direct result this year, it appears that the Membership seems to have a better understanding of our profession's new regulated structure under the HPA and is beginning to embrace this new level of professionalism.

Many helpful informational resources are now available to the Membership in the form of the new College of Alberta Denturist web site, the Practitioners Handbook and the Wild Rose Denturist publications. This collection of information has been 4 years in the making by a few individuals who have devoted many hours to help ease the transition to the new College.

Last year the Denturist Association of Alberta was formed, providing the Denturists of Alberta a voice at the national practitioner based organization, the Denturist Association of Canada. The College of Alberta Denturists has since been communicating with the Denturist Association of Alberta on various issues, and we see this as the beginning of a new and welcomed relationship.

With a new year also come new faces to various College Committees as well as the College Council, all of whom are welcomed additions. I am pleased to report that there are returning faces to the Council; two of those being our valuable public members, Mr. Harold Quilliam and Dr. Garnet Cummings, whose contributions are immeasurable.

The Council looks forward to another year of providing the regulatory services bestowed upon us, serving our Membership and continuing to be a respected regulatory body governing under the Health Professions Act.

Mr. Jody Nelson, DD  
President

## College Council May 2005- June 2006



(Left to Right) Garnet Cummings (Public Member), Carissa Eyben, Jody Nelson, Wade Klimpke, Patrick Felt, Steven Sailer, Harold Quilliam (Public Member).

## College Council June 2006 - Current



(Left to Right) Wade Klimpke, Jody Nelson, Suzy Shigeta, Harold Quilliam (Public Member), Garnet Cummings (Public Member), Carissa Eyben, Steven Sailer.

## College Directory

### The College of Alberta Denturists

Suite 270  
10123-99<sup>th</sup> Street  
Edmonton, Alberta  
T5J 3H1

Phone (780) 429-2330 or toll free 1-800-260-2742  
Fax (780)429-2336 or toll free 1-888-429-2336

Email: [cofabdent@telus.net](mailto:cofabdent@telus.net)  
Website: [www.collegeofabdenturists.ca](http://www.collegeofabdenturists.ca)

## Council and College Employees and Officers

### 2006 June- December

### 2005 June-May 2006

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#### Council

Mr. Jody Nelson, DD- President  
Mr. Steven Sailer, DD- Vice-President  
Ms. Carissa Eyben, DD  
Mr. Wade Klimpke, DD  
Ms. Suzy Shigeta, DD  
Dr. Garnet Cummings- Public Member  
Mr. Harold Quilliam-Public Member

Mr. Patrick Felt, DD- President  
Mr. Jody Nelson, DD- Vice-President  
Mr. John Burnham, DD  
Mr. Wade Klimpke, DD  
Mr. Steven Sailer, DD  
Dr. Garnet Cummings- Public Member  
Mr. Harold Quilliam-Public Member

#### Registrar & Complaints Director

Mr. Charles Gulley, DD, F.C.A.D.

Mr. Charles Gulley, DD, F.C.A.D.

#### Office Manager & Hearings Director

Ms. Lorrie Rees, B.Ed

Ms. Lorrie Rees, B.Ed

#### Legal Counsel

Mr. Blair Maxston, Lawyer

Mr. Blair Maxston, Lawyer

#### Auditor

BDO Dunwoody, LLP

Meyers Norris Penny

## College Standing Committees

2006

2005

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### Examination Committee

Mr. Michael Thomas, DD- Chair  
Mr. Kevin Cho, DD  
Mr. Chris Duncan, DD  
Ms. Misty Norton, DD  
Mr. Kevin Rapske, DD  
Mr. Michael Weiss, DD

Mr. Michael Thomas, DD- Chair  
Mr. Chris Duncan, DD  
Ms. Misty Norton, DD  
Mr. Kevin Rapske, DD  
Mr. Merryl Schultz, DD  
Mr. Michael Weiss, DD

### Fee Guide Development & Negotiations Committee

Mr. Travis Dalquist, DD- Chair  
Mr. Michael Hansen, DD  
Ms. Trisha Pitchford, DD

Mr. Rodney Laliberte, DD- Chair  
Mr. Kevin Cho, DD  
Mr. Robert Wilson, DD

### Professional Services Committee

Mr. Blaine Cassios, DD- Chair  
Mr. Sid Pura, DD  
Mr. Troy Thompson, DD

Mr. Blaine Cassios, DD- Chair  
Mr. Sid Pura, DD  
Mr. Troy Thompson, DD

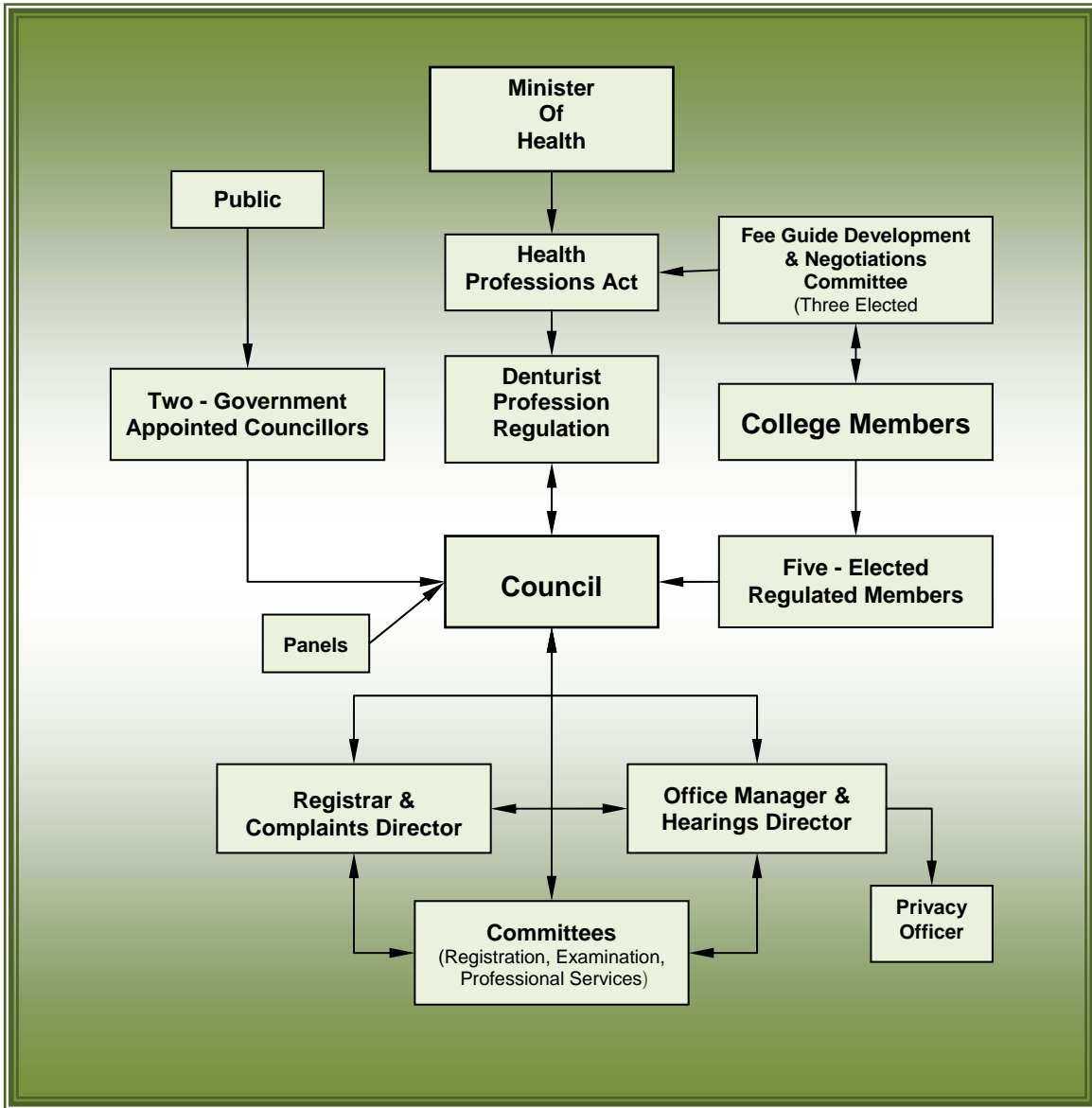
### Registration Committee

Mr. Geoffrey Haiden DD- Chair  
Mr. Dennis Baird, DD  
Mr. Darron Ward, DD

Mr. Dennis Baird DD- Chair  
Mr. Geoffrey Haiden, DD  
Mr. Darron Ward, DD

## College of Alberta Denturists Structure

The College of Alberta Denturists is the Regulatory Body for the Profession of Denturists in Alberta. The following flowchart provides indication of the Structure of the College.





## Complaints Director Annual Report - 2006

I am please to advise that in 2006 there was a decrease of approximately 15%, in the number of accepted complaints submitted to the College of Alberta Denturists as compared to in 2005.

The majority of valid complaints continue to be received from patients of the providing practitioner.

I am also please to advise that in 2006, there were no files referred to the Hearings Director for the requirement of convening a Hearing Tribunal.

Of the eighteen files dismissed in 2006, four complainants requested a review of the dismissal of their complaint by a Complaint Review Committee (CRC). The CRC conducted reviews of these dismissed files; three of the dismissals were upheld and one is currently in further investigation.

The following chart provides the statistical information of the complaint process as at December 31, 2006.

Complaint Statistical Information for the College of Alberta Denturists						
	Year	2002	2003	2004	2005	2006
<b>Total Number of Complaints Accepted</b>		30	56	46	65	55
<b>Total Number of Practitioners with Complaints</b>		29	46	40	50	29
<b>Total Number of Complaints Not Accepted</b>		0	6	5	17	24
<b>Total Resubmitted and Accepted</b>		0	3	2	11	5
<b>Complaint Source</b> (A complaint may come from more than one source)						
Board of Examiners		2	0	0	0	0
Patient		26	47	42	43	50
Insurance Company		1	1	1	0	0
Practitioner		1	3	1	1	0
Employee		0	2	1	0	0
Anonymous-College		0	2	3	0	2
3rd Party		0	2	0	1	3
Employer		0	0	0	2	0
<b>Complaint Category</b> (A complaint may have more than one category)						
Implant Denture Quality		0	0	3	1	0
Complete Denture Quality		15	17	24	36	29
Partial Denture Quality		1	6	2	4	2
Complete and Partial Denture Quality		1	5	3	2	8
Surgical Complete Denture Quality		3	8	7	8	8
Reline Procedures		0	1	0	3	1
Repair Procedures		0	0	0	1	0
Conduct		3	13	10	22	9
Inappropriate Billing		2	7	6	8	3
Advertising		1	3	0	0	0
Intern Supervision		1	1	0	0	0
Non-Regulated Individual		1	1	1	0	0
False Representation		1	0	1	0	0
Other- Miscellaneous		2	0	0	0	2
<b>Number of Investigations</b>		1	9	11	10	14
<b>Number of Investigation Files Dismissed</b>		0	4	2	4	1
<b>Number of Expert Reports</b>		1	2	3	3	9
<b>Number of Files referred to Hearings Director</b>		1	5	7	1	0
<b>Total Number of Files Dismissed</b>		7	20	14	24	18
<b>Number of Complaint Review Committee Files</b>		0	3	2	2	4
<b>Files Open as at December 31, 2006</b>		0	0	1	5	28

F. Charles Gulley, DD, F.C.A.D.  
Complaints Director



## Conference Planning Committee Annual Report- 2006

Another year has gone by, another conference has been completed, and the Committee now has a new name. Previously known as the Professional Services Committee, the Council renamed us in 2006 to the Conference Planning Committee.

This Committee's main function is to plan, arrange and execute the annual conference which includes the educational symposium, Annual General Meeting of members and a golf tournament. The Committee remains composed of three Regulated Members, Mr. Sid Pura, Mr. Troy Thompson, and me, Mr. Blaine Cassios as the appointed Chair.

The 2006 Annual General Meeting of Members, Conference and Educational Symposium was held in Canmore, Alberta, over four days.

As has been our endeavour, there was three days of continuing education seminars and one day for the AGM. This year, there were 24 company display tables for the exhibitors showcase. A new venue of having a wine and cheese evening reception in the exhibitors showcase proved to be successful and the exhibitors enjoyed the added exposure.

This year there were 136 attendees for the continuing education courses, 133 Regulated Members and 11 Intern Members at the Annual Meeting.

The annual golf tournament was held at the Canmore Golf and Curling Club. The weather was cooperative for the 73 golfers and by all accounts, the Texas Scramble format was well received.

All in all, the attendees seemed pleased with the general location for the conference, as they could choose to go to downtown Canmore for shopping and dining or hit the hills for some mountain biking.

The Members were canvassed at the AGM as to where they would like to go for the 2007 AGM and Conference and it was overwhelmingly indicated to hold it in a resort location in Alberta such as Banff or Jasper. This will be our mandate for the 2007 and possibly 2008 conferences. As of the end of 2006, the Jasper Park Lodge has been booked for the June 2007 convention.

It remains the Committee's intention to continue with the four day conference format. This allows the Members to access at least twenty hours of accredited Continuing Competency hours at a very reasonable cost as well as allowing for socializing with fellow practitioners.

Blaine Cassios, DD  
Chair

## Examination Committee Annual Report- 2006

The following is a Report of the activities of the Examination Committee for the College of Alberta Denturists for the year of 2006.

The Committee members are Kevin Rapske, Michael Weiss, Misty Norton, Chris Duncan, Kevin Cho and I, Michael Thomas, as Chairperson.

The Denturists Qualifying Examination Part III was conducted from June 23-26, 2006. There were nineteen candidates that challenged the Examination with sixteen successful and three unsuccessful.

The Denturists Qualifying Examination Part III for June 2006 was no longer a blind Examination as examiners were present to verify the progress of the Candidates. This enabled the Examiners to evaluate any unique circumstances that affect the outcome of the required results. The Examiners determined this was a useful tool in maintaining fairness based on degree of difficulty of the patient and the performance of the Candidate at an entry level to practice.

The Denturists Qualifying Examination Part I, and II were held on September 13, 2006. The number of Candidates to challenge Part I was eleven, with all eleven being successful. There were ten Candidates to challenge Part II, with eight successful and two were unsuccessful.

The Examiners for the Denturist Qualifying Examination Part III conducted a review on September 14, for one of the unsuccessful candidates. The Examiners respond to questions and provide feedback to the areas of deficiency in the Exam.

The Committee held a meeting on September 15, 2006. The matters dealt with at the meeting were changing and or approving policy documents. Discussion was held on the results and how the Examinations were conducted. The Committee also approved another sitting for the Denturists Qualifying Examination Part III for the dates of November 24-26.

A main topic at the September 15, 2006 meeting was the future of all the Qualifying Examinations. We are presently organizing meetings with NAIT to determine the curriculum to which we evaluate a base of knowledge upon the completion of the three program presently in place. We are also contacting The College of Denturists of British Columbia to work on Western Canada Denturists Qualifying Examination.

The Examination Committee received a request for a special sitting to challenge DQE III. The examination was held on the dates November 24-26, 2006. There were four out of the five candidates who challenged the Examination that were successful.

The Examination Committee is once again dedicated to maintaining fairness throughout the examination processes

Respectfully submitted,

Michael T. Thomas, DD  
Chair

## Fee Guide Development and Negotiation Committee Annual Report- 2006

The following is the annual report of the Fee Guide Development and Negotiation Committee of the College for the year 2006.

This Committee has been approved by the Minister of Health and Wellness, and it operates at “arms length” to the College. The current Committee consists of three members; they are Tricia Pitchford, Michael Hansen and I, Travis Dalquist as the Chairperson.

The Committee finalized the Recommended Fee Guide for 2007 which reflected an overall increase of 4%. The guide was then distributed to the members and appropriate billing and insurance agencies.

Our annual meeting in the fall with Alberta Blue Cross representatives was pleasant as per usual, and an overall increase of 4% for 2007 was agreed upon.

The Committee took on a rather daunting task late in the year, with the development of a dual-coded fee guide, which will contain the Universal System of Coding (USC codes) which are utilized by the College, and the Denturist Association of Canada codes (DAC codes) used by the other provinces. The dual coding is necessary in order for Alberta Denturists to utilize the electronic billing system of Dac Net, which is undergoing final testing. As the College has a multi-year contract with the Alberta Government Human Resources and Employment department, where the contract schedules utilize USC coding, the necessity of a dual-coded fee schedule will be required for a period of time.

E-billing has been expressed as being a paramount issue by a significant number of Alberta Denturists, so the Committee is working diligently to try to create this guide. Unfortunately, the DAC codes do not correlate completely with the procedures authorized in Alberta as well, there are some procedures authorized in Alberta that the DAC has no coding for. Therefore, the Committee has been working with the DAC and the provincial association, to generate accurate codes to match with our current USC and described services as well as to generate codes for services not provided in other jurisdictions. The Committee is waiting for DAC to complete this task. Once the codes and service descriptions can be matched, the dual-coded fee guide will be distributed to the members and appropriate billing and insurance agencies.

A new fee schedule has been generated and provided to us for Non-Insured Health Benefits (NIHB) recipients. This has subsequently been distributed to the members.

The Committee will be meeting in the spring of 2007, with Deputy Minister within the Alberta Government Seniors and Community Support Ministry, to discuss and review the program of Dental Assistance for Seniors. It will be at this meeting that any necessary changes to the program will be reviewed at length. From the Committee’s discussions with various members, it appears that the program is functioning well with few issues being brought to our attention.

Travis Dalquist, DD  
Chair

## Hearings Director Annual Report- 2006

The College of Alberta Denturist completed three (3) Hearing Tribunal Hearings in 2006 and one (1) Appeal to Council.

The following provides the findings and orders to be published as per the Tribunal's Orders and the Council.

### **1. December 29, 2004 - Hearing Tribunal Findings - Regulated Member Name not to be disclosed. July 22, 2005 - Hearing Tribunal Orders - Regulated Member Name not to be disclosed**

**Findings:** Submitted Admission of Unprofessional Conduct by the Member, for seventeen of the listed charges and found guilty of Unprofessional Conduct of all Nineteen (19) listed charges of unprofessional conduct related to inappropriate billing including claiming for procedures not charted/provided, claiming prior to completion of procedures, submission of codes which were different than the associated code for the procedures provided, submission of a claim for a procedure due to practitioner negligence, submission of codes to obtain funds to cover an ineligible treatment, submission of claim with fees higher than fees charged to patient, providing false information to an investigator as related to signatures on claim forms, providing false information to an investigator as related to altering a patient chart, providing false information on four counts related to completion and submission of claim forms, failing to reimburse insurance companies/patients for excess monies received, submission of a claim form with an incorrect procedure code and failing to submit a correction, contravening the Code of Ethics on four charges. Found not guilty for one charge of contravention of the Code of Ethics.

1. Inappropriate billing of a Dental Insurance Carrier and more particularly:
  - (a) On or about the months of <date> submissions to Dental Insurance Carriers for procedures not reflected in the patient charting;
  - (b) On or about the months of <date> submissions to Dental Insurance Carriers for prosthetic examination without appropriate supporting charting;
  - (c) On or about the months of <date> submissions to Dental Insurance Carriers for services prior to completion of the services;
  - (d) On or about the months of <date> submission of codes for procedures which were different than the actual procedures that were provided;
  - (e) On or about the months of <date> submission of codes for procedures with fees indicated which were different and higher than the actual fees which were charged;
  - (f) On or about the month of <date>, submission of a code and fee to a patient's insurance carrier, for a service required due to practitioner negligence (fractured denture);
  - (g) On or about the month of <date>, submission of a treatment with codes for procedures which were not provided and would not be provided, for the purpose of obtaining funds to cover alternate corrective procedures;
  - (h) With respect to patient <specific patient>, on or about the month of <date>, submission of a claim for procedures provided with fees which were higher than the fees charged directly to the patient;
2. On or about the month of <date> through and including <date>, provided false information to a College Investigator, including:
  - (a) Stating that dental claim forms are completed in full with dates of service, codes and fees indicated, prior to patients placing their signature onto the claim form, when such information was not correct;
  - (b) Stating that patient charts were not altered, when such information was not correct;
  - (c) Stating that any monies that are received in excess of the total amount of the fees for the services provided, are either refunded to the insurance carrier, the patient is contacted and asked what to do with the excess monies, or the patient's account is credited and that amount is applied to future services fees, when such information was not correct;
  - (d) Stating that no claims are submitted containing codes for procedures which have not been provided, when such information was not correct;

Continued

- (e) Stating that no claims are submitted prior to completion of the claimed services, when such information was not correct;
  - (f) Stating that a fee for prosthetic examinations is not charged in conjunction with a relining procedure, when such information was not correct;
  - (g) Stating that no claims have been submitted with alternative procedure codes and fees indicated, when such information was not correct;
3. On or about the months of <date>, altered a patient record, specifically, <specific patient>;
  4. On or about the months of <date>, failed to reimburse dental insurance carriers and or patients, for excess monies received;
  5. With respect to patient <specific patient>, on or about the months of <date>, submitted a claim to a dental insurance carrier indicating an incorrect procedure code, and failed to submit correspondence indicating the error and resubmission of the appropriate code;
  6. On or about the months of <date>, contravened the College of Alberta Denturists Code of Ethics, particularly items 2, 4, 10, 15, 18, and 25.

### Orders:

1. Admission of Unprofessional Conduct by <practitioner> and the findings of unprofessional conduct made by the Hearing Tribunal will be placed permanently on <practitioner> file with the College of Alberta Denturists.
2. <Practitioner> Practice Permit will be suspended for Forty-five (45) days consecutively, such suspension to occur and be completed on or before <date>. <practitioner> may select the commencement date for the suspension and must provide written notice to the College of the commencement date at least two (2) weeks prior to the commencement date.
3. <Practitioner> will pay the full costs of the initial and supplementary investigations and this hearing. The College may agree to reasonable time payment of such costs without interest. This must be agreed upon with the Registrar acting reasonably.
4. On or before <date> and in a form satisfactory to the Registrar, <practitioner> shall provide a summary of all claims submitted to insurers and all fees charged to patients concerning <practitioner> clinic for any two (2) months randomly selected by the Registrar for the period of <date> through <date>. Within thirty (30) days of the receipt of the written summary, the Registrar and/or his designate may attend at <practitioner> clinic at day(s) and time(s) selected by the Registrar and/or his designate acting reasonably, to review the billing records and patient charts for the two (2) month period selected by the Registrar. 5. All cost associated with Order #4 including reasonable expenses incurred by the Registrar or designate and their remuneration, shall be paid by the Member.
5. All of the costs associated with order 4, shall be paid by <practitioner>. For greater clarification, the reasonable expenses incurred by the Registrar and/or the Registrar's designate and their remuneration for attending at <practitioner> clinic and conducting the review shall be paid by <practitioner> pursuant to the College of Alberta Denturists' policies regarding reimbursement of expenses. These expenses and remunerations will be invoiced to <practitioner> after the review and further, <practitioner> is required to remit payment within thirty (30) days of the issuance of the invoiced amount for these expenses.
6. The findings of the Hearing Tribunal shall be published by the College of Alberta Denturists in the normal manner within the College's newsletter, College's Annual Report and/or at the Annual General Meeting of Members of the College, but without indication of the name, geographic location or any other identifying particulars of <practitioner>.
7. If <practitioner> defaults with respect to a payment to the College Respecting:
  - a. any lump sum or time payments of costs per Order 3; or
  - b. the expenses or remuneration described in Order 5;
 the College may immediately suspend <> Practice Permit without the necessity of a further hearing.

Continued

## July 6, 2006- Appeal to Council – Member Name not to be disclosed.

### Council Findings & Orders:

1. College Council rejects <practitioner> Appeal.
2. College Council upholds the Hearing Tribunal's penalty orders in their entirety.
3. Costs of this Appeal are to be paid in full by <practitioner>. The College may agree to reasonable time payment of such costs without interest provided that the Registrar may cancel <practitioner> practice permit immediately and without the necessity of a further hearing if <practitioner> defaults regarding any time payment.

### Costs

Hearing Tribunal Order:	\$27,520.78
Appeal to Council:	\$11,383.79
Total Costs Orders:	\$38,904.57

## 2. April 25, 2006 – Hearing Tribunal Findings and Orders Regulated Member Name not to be disclosed

**Findings:** Submitted admission of Unprofessional Conduct by the Member and found guilty of Unprofessional Conduct on twenty-two (22) charges related to failure to comply with request of information, incomplete patient charting, failure to make an appropriate referral, inappropriate billing, and conduct that harms the integrity of the profession.

1. On or about <date> through to the end of the month of <date>, inappropriately billing of <patient> Dental Insurance Carrier;
2. Inadvertent misrepresentation of an employee, <name>, as an Intern Denturist;
3. Inappropriately billed dental insurance carriers by:
  - (a) Submitting claims days to months prior to completion of services;
  - (b) Submitting claims for service with false dates of service provision indicated;
  - (c) Submitting claims for services that were not provided;
  - (d) Submitting claims for services with an alternative procedure code;
  - (e) Submitting claims for services prior to patients attending the office;
  - (f) Submitting claims for services for patients, to multiple insurance carriers, utilizing two different patient names for the same individual;
  - (g) Submitting claims for services with false dates indicated related to the age of a current prosthesis;
4. Failing to reimburse insurance companies and or patients, for fees received in excess of the quoted or submitted fees for services;
5. Inappropriately altering patient charts as shown by:
  - (a) Post-dated entries;
  - (b) The use of correction fluid application with subsequent altered entries; and
  - (c) Incorrect recording of fees charged and payments received;
6. Ordering or directing an employee to assist in the inappropriate completion and submission of claims to dental insurance carriers;
7. Providing incorrect information to the College of Alberta Denturists by:
  - (a) Submitting initial registration form with incorrect home address information; and
  - (b) Submitting subsequent renewal application forms with incorrect home address information;
8. Providing incorrect information to an investigator of the College of Alberta Denturists by:
  - (a) Providing incorrect answers to interview questions; and
  - (b) Providing incorrect answers on a questionnaire;
9. Failing to comply with the request of an Investigator of the College of Alberta Denturists by:
  - (a) Failing to provide the requested financial records;
  - (b) Failing to provide a complete questionnaire; and
  - (c) Failing to provide a completed re-issued questionnaire;
10. Failing to maintain proper patient charting.

Continued



## Orders:

1. Successful completion of three (3) specified courses at the Member's cost by a specific date, and not applicable to Continuing Competency Requirements.
2. Member's Practice Permit is suspended for nine (9) consecutive months.
3. The Member may attend clinic during suspension for purposes other than to provide patient services.
4. Any other Regulated Member to provide services at the Member's clinic must execute an Undertaking Document with the College, to ensure the Member's compliance with the suspension.
5. College may randomly attend the Member's clinic during the suspension to ensure compliance with the suspension.
6. After completion of the suspension, for a period of eighteen (18) months, the Member must provide copies of all patient charts and billing records every three (3) months for the immediately preceding three (3) months to the College's Registration Committee for review. The Registration Committee will provide the Member with feedback and comments in the quarterly reviews. Any deficiencies will be immediately advised to the Member and whatever advice they feel is appropriate to address the deficiencies. The Registration Committee has discretion to refer any matters arising from the review to the College's Complaints Director.
7. The Member cannot directly or indirectly train or hire an Intern or be a preceptor for a period of ten (10) years.
8. The Member is to pay costs of the investigation and hearing to a capped amount of Seventy Thousand (\$70,000.00) dollars. This is payable over a period of six (6) years without interest. Default will have a one-week provision for remedy, and if not remedied, then the College immediately cancels the Member's registration and practice permit.
9. No publication of Member's name, geographic clinic location or identifying information. Generic publication in College newsletter and at College's Annual General Meeting.
10. College of Alberta Denturists is to advise public and private health care insurers of the suspension.
11. Member shall receive a written Reprimand, prepared by the Hearing Tribunal, attached as an appendix to the decision and orders.

## The Reprimand: <Member's Name>

You are hereby reprimanded. Over a period of a number of years you conducted yourself in an unprofessional manner by conducting the financial business of your denturism practice in a manner that was at best inattentive and at worst fraudulent in the way in which you processed invoices for services to insurance carriers. Your invoices included claims for procedures either not provided, provided on dates other than indicated or for procedures other than those actually provided.

Your charting techniques did not meet a minimally reasonable standard considering the need to rely on those documents for accuracy and completeness. Your charts included inappropriate personal observations as well as incorrect indications of services and dates of services provided.

You did not discharge your responsibilities professionally as a preceptor for an intern Denturist. Not only did you not ensure your student was properly registered and working under a contractual student agreement, you inappropriately permitted and directed the intern Denturist to practice intraoral procedures unsupervised.

Throughout the investigation into your conduct, you acted unprofessionally by providing the investigator with misleading and incorrect information as well as counselling an employee to lie to an investigator.

Finally, you displayed a lack of acceptance of your responsibilities and remorse throughout the investigation and disciplinary hearing by portraying yourself as a victim of internal office discontent rather than recognizing the significance and severity of your own unprofessional conduct. Your only concession was an agreement that the standards of your profession were breached rather than accepting personal responsibility and acknowledging a commitment to embrace and pursue full compliance in the future, leaving the Hearing Tribunal with the impression you did not appreciate the magnitude of your unprofessional conduct.

This reprimand shall be placed permanently on your record at the College of Alberta Denturists.



### 3. May 02, 2006- Hearing Tribunal Findings and Orders Regulated Member name not to be disclosed

**Findings:** Submitted admission of Unprofessional Conduct by the Member and found guilty of Unprofessional Conduct on eight (8) charges related to provision of services without a valid practice permit, failing to maintain appropriate charting, inappropriate claim submissions, providing incorrect information to an investigator, failing to comply with an order from the previous regulatory body, failing to comply with directives from the College, and failing to supervise staff.

1. On or about the dates of <date> through and including <date>, the contravention of Section 1(1)(pp)(ii) and Section 1(1)(pp)(iv) of the *Health Professions Act* and the contravention of the Code of Ethics of the College of Alberta Denturists by submitting insurance claims for Denturist services without having a valid Practice Permit issued by the College of Alberta Denturists;
2. On or about the dates <date> through and including <date>, the contravention of Section 1(1)(pp)(i) of the *Health Professions Act* by failing to maintain appropriate charting and charting findings;
3. On or about the dates <date> through and including <date>, the contravention of the College of Alberta Denturists Code of Ethics, the Health Professions Act, the Government Organization Act, and Section 14 of the Denturist Profession Regulation, by submitting insurance claims regarding Denturist Restricted Activities without having a valid Practice Permit issued by the College of Alberta Denturists;
4. For inadvertently providing incorrect information to an investigator conducting an investigation pursuant to Division 3 of Part 4 of the Health Professions Act.
5. The contravention of Section 1(pp)(ix) of the Health Professions Act and Section 8(5) of Schedule 8 of the Health Professions Act, by failing to comply with the requirements of an Order as a result of a hearing conducted by the Board of Examiners for Certified Dental Mechanics on <date>.
6. The failure to comply with the directives of the College of Alberta Denturists, dated <date>, by inadvertently failing to remove all indications that <practitioner> was a Regulated Member or a Denturists, from any print medium, signage or advertising;
7. Allowing or otherwise failing to adequately supervise his staff resulting in the inadvertent inappropriate billing of an insurance agency by submitting claims for services prior to completion of the services and submitting claims for services which are not reflected in the charting, specifically as related to <specific patient> on the date of <date> and <specific patient> on the date of <date>; and
8. Allowing or otherwise failing to adequately supervise his staff resulting in failure to follow universal aseptic precautions and the failure to have proper equipment for maintaining universal aseptic precautions.

#### Orders:

1. <Practitioner> is formally reprimanded regarding the unprofessional conduct he has admitted to and that the reprimand will be permanently placed on <practitioner> file in the regulated member register for the College of Alberta Denturists.
2. On or before <date> and at <practitioner> own cost, <practitioner> will successfully complete the following course:
  - i) Nait HC 200 (the "Course")and <practitioner> will provide written confirmation to the College on or before <date> of successfully completing the Course. Furthermore, the Course will not be credited or in any way applied towards <practitioner> continuing competency requirements as prescribed pursuant to the Health Professions Act and the Denturists Profession Regulation enacted thereunder.

In the event that, due to circumstances beyond <practitioner> control, the Course cannot be completed on or before <date>, the College's Complaints Director shall in his sole and independent discretion but acting reasonable and after reasonable consultation with <practitioner> select an alternate substantially similar course for successful completion by <practitioner> to satisfy this order no. 2 and the Complaints Director may, if necessary, and having regard to all circumstances, extend the time for completion of any alternate course for a reasonable period beyond <date>.

Continued

3. <Practitioner> practice permit will be suspended for fourteen (14) consecutive days, such suspension to occur and be completed on or before <date>, provided that <practitioner> can select the fourteen (14) day period which will form the subject of the suspension. <Practitioner> must provide written notice to the College of the commencement of the fourteen (14) day suspension at least two (2) weeks before the suspension commences.
4. For the period commencing on <date> and ending on <date>, <practitioner> is prohibited from being a preceptor for an intern dentist.
5. <Practitioner> shall pay costs in the total amount of Thirteen Thousand, Three Hundred and Fifty Dollars (\$13,350.00.). <Practitioner> may if so desired, make quarterly payments via post-dated cheques (without interest) over a two-year period from the date of the Hearing Tribunal's Decision and Orders.
6. If <practitioner> fails to comply with one or more of the aforementioned penalty orders within any indicated timeline, the College may then immediately suspend <practitioner> Practice Permit until all of the penalty orders have been completed, without the necessity of a further hearing.
7. The findings and orders of the hearing tribunal will only be disclosed pursuant to the Health Professions Act or as may otherwise be required by law. There shall be no publication of <practitioner> name and no publication of the hearing tribunal's findings and orders other than a generic and anonymous publication of those matters in the College newsletter and a report at the College's annual general meeting. The College will advise public and private health care insurers of the suspension referred to in paragraph 3 above.

#### **4. July 12, 2006- Hearing Tribunal Findings and Orders** **Regulated Member name not to be disclosed.**

**Findings:** Submitted admission of Unprofessional Conduct by the Member and found guilty of Unprofessional Conduct on four (4) charges related to provision of maxillary and mandibular complete overdentures- implant retained, failure to provide services within abilities, failure to maintain adequate records, providing incorrect and inaccurate information to an investigator, and conduct that harms the integrity of the profession.

1. On or about the months of <date> through and including <date>, the failure to comply with Section 1(1)(pp)(i) of the *Health Professions Act* by displaying a lack of knowledge or lack of skill or judgment in the provision of professional services, specifically Maxillary and Mandibular Complete Overdentures-Implant Retained to <specific patient>;
2. With respect to the provision of services and the charting of services provided to <specific patient>, failure to comply with Section 1(1)(pp)(ii) of the *Health Professions Act* and contravention of the College of Alberta Denturists Code of Ethics, Items 2, 8, 18 and 25, for failure to provide services within his ability, failure to keep adequate records and failure to adhere to the College of Alberta Denturists Code of Ethics Principles Document;
3. Failure to comply with Section 1(1)(pp)(xii) of the *Health Professions Act* for conduct that harms the integrity of the profession; and
4. Failure to Comply with Section 1(1)(pp)(xii) and Section 63 of the *Health Professions Act* for providing incorrect and inaccurate information to an Investigator appointed pursuant to Part 4 of the Health Professions Act, on or about the date of <date>, specifically, charting of recommended treatment plans, consent to treatment, records of jaw relationship records, prognosis, record of telephone conversations with patient, charting of post-dated entries, referral letters from another practitioner, recording of conversation with another practitioner and incorrect and inaccurate dates of service.

Continued

## Orders:

1. <Practitioner> is formally cautioned regarding the unprofessional conduct he has admitted to and that the caution will be permanently placed on <practitioner> file in the regulated member register for the College of Alberta Denturists.
2. On or before <date> and at <practitioner> own cost, <practitioner> will successfully complete the following courses:
  - i) Nait IDE 301, Patient Clinical Records
  - ii) Nait IDE 302, Treatment Planning for Removable Prosthodontics

(the "Courses")

and that <practitioner> will provide written confirmation to the College on or before <date> of successfully completing the Courses. Furthermore, the Courses will not be credited nor in any way applied towards <practitioner> continuing competency requirements as prescribed pursuant to the Health Professions Act and the Denturists Profession Regulation enacted thereunder.

In the event that, due to circumstances beyond <> control, one or both of the Courses cannot be completed on or before <date>, the College's Complaints Director shall in his sole and independent discretion but acting reasonable and after reasonable consultation with <practitioner> select an alternate substantially similar course or courses for successful completion by <practitioner> to satisfy this order and the Complaints Director may, if necessary, and having regard to all circumstances, extend the time for completion of any alternate course for a reasonable period beyond <date>.

3. <Practitioner> shall pay costs in the amount of \$4,000.00.
4. Subject only to the second sentence in this paragraph, there shall be no publication of <practitioner> name and no publication of the Hearing Tribunal's findings and orders other than a generic and anonymous publication of those matters in the College newsletter and a report at the College's annual general meeting. The findings and orders of this Hearing Tribunal shall only be disclosed pursuant to the *Health Professions Act* or as may be otherwise required by law.

Lorrie Rees, B.Ed  
Hearings Director

## Registrar's Annual Report

The College has now completed its fourth full year of operations and as always, I wish to express my thanks to members of the Council and all of the Committees for their efforts and assistance in helping the College to run smoothly. The work provided by the members of the Council and Committees, is invaluable in the operation of the College.

In 2006, there were ten regulated members who were non-compliant with the requirement of submission of renewal documents by the required date of November 1<sup>st</sup>. Subsequent notice in that regard resulted in all ten providing a submission. Additionally, six regulated members did not obtain at least their minimum required amount of continuing competency hours and subsequently, the College was required to enter into formal agreements with those members to address this non-compliance. Those six members subsequently completed their agreements.

The College of Alberta Denturists Continuing Competency Program is a five-year reporting cycle whereby all regulated members must obtain at least one-hundred hours of approved continuing competency in that five-year reporting period and additionally, each regulated member must also obtain at least ten hours per calendar year.

The College's Continuing Competency Rules provides the Members with guidelines and requirements of the program. The purpose of the Continuing Competency Program is to ensure that all Regulated Members are involved in lifelong learning and that they continue to educate themselves, assess their personal and professional needs and maintain currency in the profession and the provision of health services to the public.

The following table provides the continuing competency hours for those regulated members whose five-year reporting period ended on December 31<sup>st</sup>, 2006:

<b>Regulated Members: 6</b>	<b>Total Hours Accredited</b>					
<b>Reporting Period : 2002-2006</b>	<b>104.0</b>	<b>110.5</b>	<b>117.5</b>	<b>142.5</b>	<b>155.0</b>	<b>172.0</b>

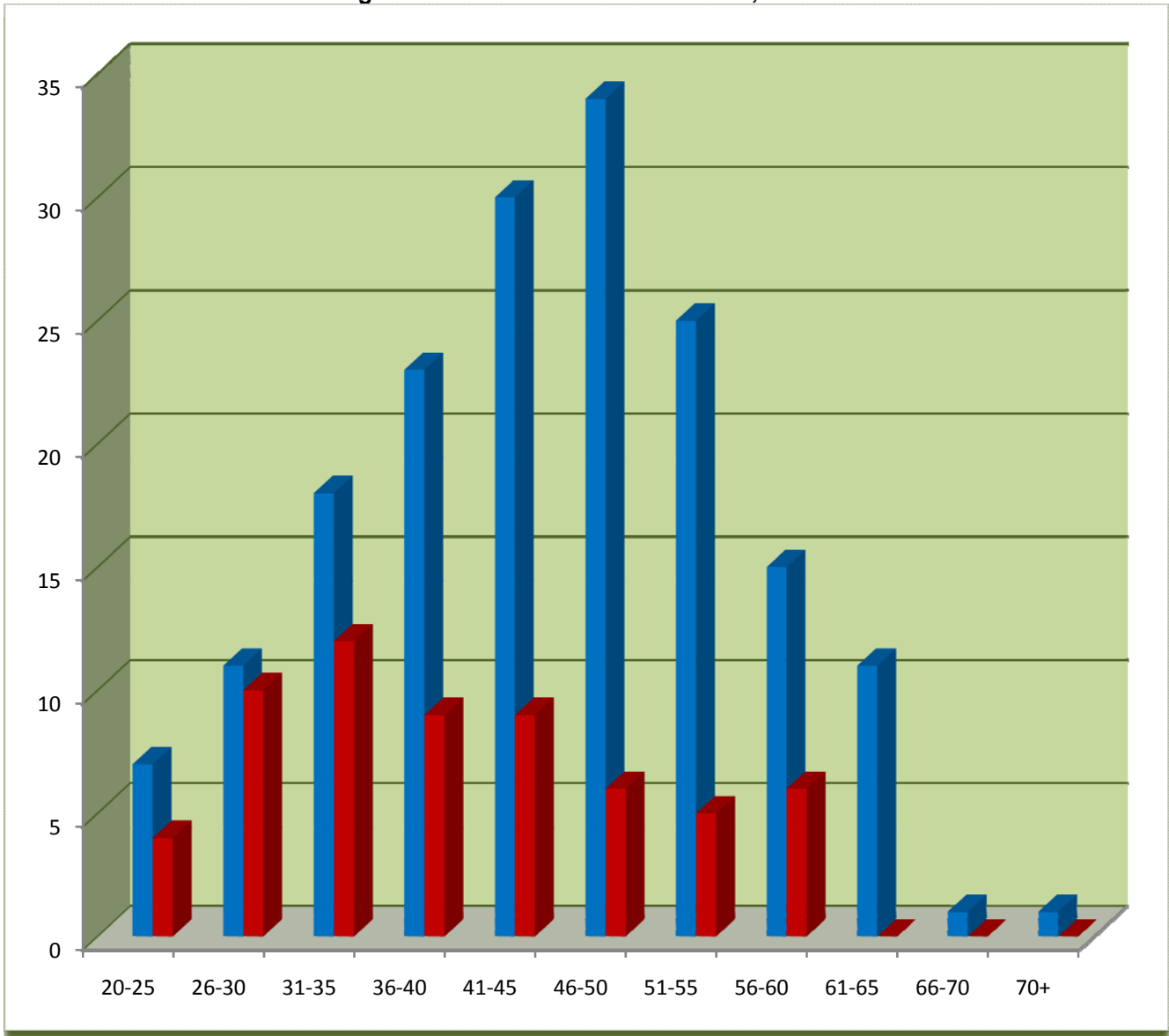
Once again, the College's Conference Planning Committee, (previously known as the Professional Services Committee), managed to provide an abundance of continuing competency courses at the annual educational symposium and convention held in conjunction with the College's Annual General Meeting of Members. This year, more than 50% of the regulated members and several intern members attended the continuing competency courses.

The following table provides the historical and current registration statistics with the College as at December 31<sup>st</sup> of each calendar year:

<b>Category of Registration</b>	<b>Year:</b>					
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	
<b>Regulated Member</b>	<b>#</b>	<b>214</b>	<b>212</b>	<b>216</b>	<b>216</b>	<b>237</b>
<b>Intern Member</b>	<b>#</b>	<b>24</b>	<b>24</b>	<b>29</b>	<b>35</b>	<b>23</b>

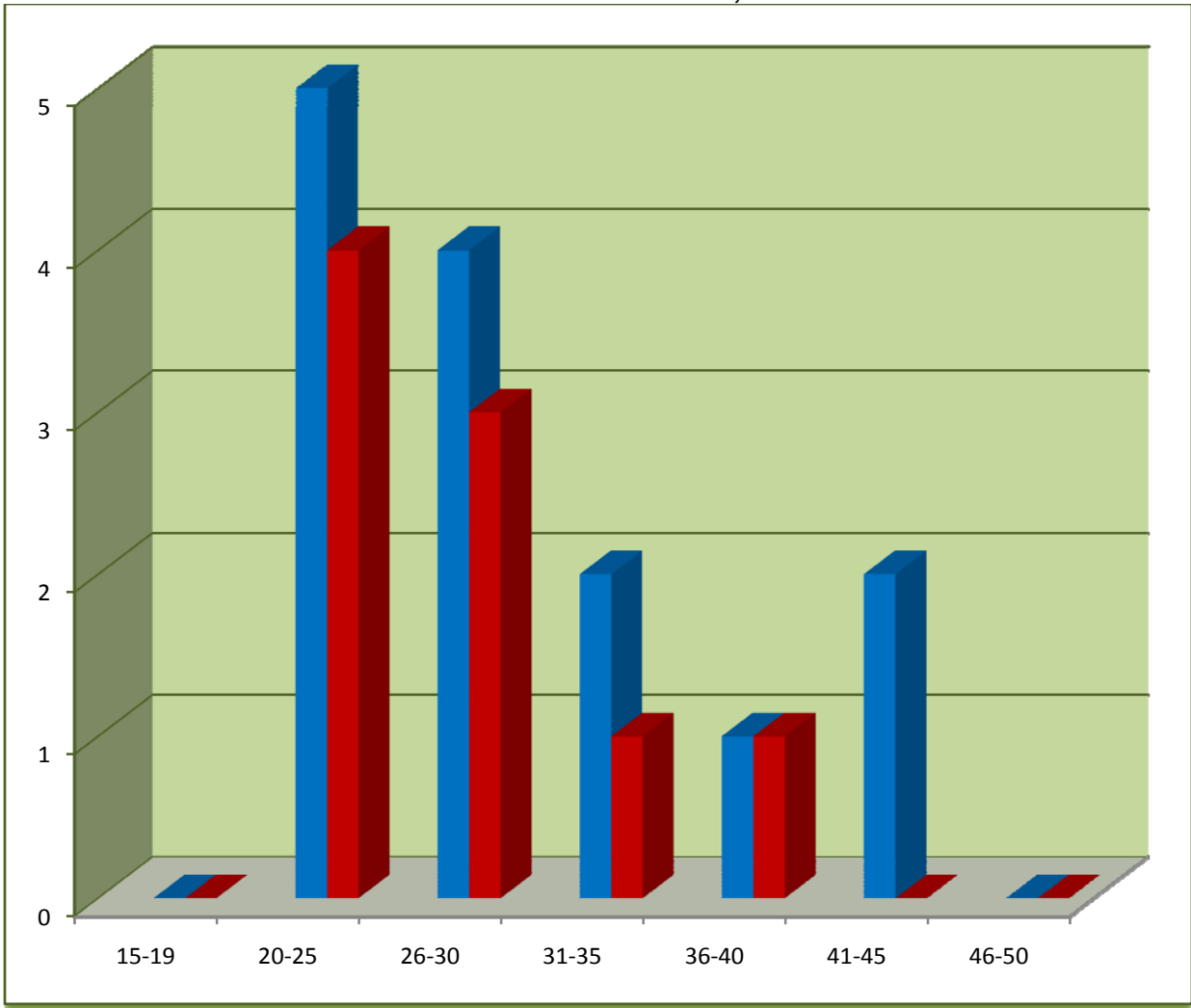
The following graphs and tables are the statistical information related to gender and age of the Regulated and Intern Members of the College.

Regulated Members- as at December 31, 2006



Age Bracket	Males	Females
20 - 25	7	4
26 - 30	11	10
31 - 35	18	12
36 - 40	23	9
41 - 45	30	9
46 - 50	34	6
51 - 55	25	5
56 - 60	15	6
61 - 65	11	-
66 - 70	1	-
70 +	1	-
<b>Total</b>	<b>176</b>	<b>61</b>

Intern Members- as at December 31, 2006



Age Bracket	Males	Females
20 - 25	5	4
26 - 30	4	3
31 - 35	2	1
36 - 40	1	1
41 - 45	2	-
46 - 50	-	-
<b>Total</b>	<b>14</b>	<b>9</b>

F. Charles Gulley, DD, F.C.A.D.  
Registrar

## Registration Committee Annual Report- 2006

The Registration Committee is comprised of three Regulated Members; Mr. Dennis Baird, Mr. Darron Ward, and myself, Mr. Geoffrey Haiden as the Chair.

The Committee physically met three times in 2006; however, a good deal of our work was done by e-mail.

As per usual, the Committee reviewed and recommended to Council some amendments to policies and drafted new policies which deal with matters addressed by the Registration Committee.

This year the Committee was presented with documentation on the new Northern Alberta Institute of Technology (Nait) three-year denturist program, for consideration of whether that training would meet the Denturists Profession Regulation "Alternative Qualifications" for registration. This was presented to us as the College's requested amendments to the Denturists Profession Regulation to include a three-year training program as the educational requirement, has not yet been approved by the Alberta Government and Nait started training the students in the three-year program in the fall of 2006.

The new Nait program was thoroughly reviewed by a panel from the Examination Committee and the College's Registrar and their input was also considered. The Committee deemed the new Nait three-year program graduates would be allowed to challenge entry-to-practice examinations (to be determined by the Examination Committee) and if successful, then to register with the College.

As well, the Committee has reviewed and approved of a Clinical Assessment for International Applications, which is independently administered by Nait. This new tool will assist the College in verifying the international applicant's skill set training and ability to provide denturist services.

Several Regulated Member International applications were dealt with, as well as, Regulated Member Equivalent Jurisdiction applications and Regulated Member Reinstatement applications. Some were approved, some were denied, and where appropriate Undertaking Documents were issued to address matters related to the applicants upgrading and/or supervised employment.

All said it was a busy year for the Committee.

Geoffrey Haiden, DD  
Chair



## Denturist Order of Merit

This award is presented annually as a way of recognizing past or present Alberta Denturists for their outstanding contribution to our profession. The first "Order of Merit" was presented at Banff in 2001, in conjunction with the celebration of the 40<sup>th</sup> Anniversary of the Denturist Profession in Alberta.

In Alberta, there are a significant number of practitioners who have gone beyond the norm of just practicing our profession. Educators, mentors, lecturers, and leaders: those who have given up time from their practices and families to advance and assist the profession.

As well there are a great number of Members of this small profession, who have historically donated their time through volunteering to be on the Executive of the Alberta Denturist Society and the Board of Examiners for Certified Dental Mechanics.

Although these people are doing this work without seeking special recognition for their efforts, the College of Alberta Denturists feels it is appropriate for us to show our appreciation for their hard work, with the presentation of this prestigious Annual Award.

Members at large are invited to submit a Nomination Form to the College of Alberta Denturists office, for an individual they believe is deserving of this honor. The Committee responsible for this award takes in all nominations and votes for that year's recipient.

The award is presented at the Annual General Meeting of Members of the College of Alberta Denturists and the successful candidate is notified to attend the meeting to receive the award (if they are not already registered for the meeting). Whenever possible, the College of Alberta Denturists attempts to present the award as a "surprise" to the recipient.

The award winners name is placed onto a plaque which is currently displayed in the Denturist Clinic at the Northern Alberta Institute of Technology in Edmonton, and they are presented with an Award of Merit Trophy to keep.

This year's winner was Mr. Raymond Hansen.; the College once again congratulates Mr. Hansen on receiving this prestigious award.



**Raymond Hansen**  
**2006 Award of Merit Recipient**

### Award Winners

- 2001 Mr. Robert Richardson, DD, F.C.A.D.**
- 2002 Mr. David Kerslake, DD, F.C.A.D.**
- 2003 Mr. Walter Assmus, DD, F.C.A.D.**
- 2004 Mr. Gerhard Guenther, DD, F.C.A.D.**
- 2005 Mr. Shaun Yandt, DD, F.C.A.D.**
- 2006 Mr. Raymond Hansen, DD, F.C.A.D.**

## **Auditor's Report and Financial Statement**

In 2006, pursuant to the College of Alberta Denturists Bylaws, the Council appointed an Auditor to provide the required Audited Financial Statements.

The Council appointed the firm of BDO Dunwoody LLP, Chartered Accountants and Advisors, to provide the Audit for 2006.

The following are the Audited Financial Statements for 2006 as prepared by BDO Dunwoody LLP, and as approved by the Council of the College.

**College of Alberta Denturists**  
**Financial Statements**  
For the year ended December 31, 2006

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**Contents**

<b>Auditors' Report</b>	<b>2</b>
<b>Financial Statements</b>	
Statement of Financial Position	<b>3</b>
Statement of Changes in Net Assets	<b>4</b>
Statement of Operations	<b>5</b>
Statement of Cash Flows	<b>6</b>
Summary of Significant Accounting Policies	<b>7</b>
Notes to Financial Statements	<b>9</b>



**BDO Dunwoody LLP**  
Chartered Accountants  
and Advisors

4107 99 Street  
Edmonton Alberta Canada T6E 3N4  
Telephone: (780) 461-8000  
Fax: (780) 461-8800  
[www.bdo.ca](http://www.bdo.ca)

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## Auditors' Report

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### To the Members of the College of Alberta Denturists

We have audited the statement of financial position of the College of Alberta Denturists (the "College") as at December 31, 2006 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 December 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*BDO Dunwoody LLP*

Chartered Accountants

Edmonton, Alberta  
March 8, 2007

**College of Alberta Denturists  
Statement of Financial Position**

December 31	2006	2005
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 491,123	\$ 509,215
Short-term investments	31,130	30,136
Accounts receivable	44,959	26,238
Prepaid expenses	6,207	4,398
	573,419	569,987
<b>Accounts receivable</b>	<b>16,298</b>	<b>-</b>
<b>Capital assets (Note 1)</b>	<b>43,344</b>	<b>29,757</b>
<b>Discipline surcharge account</b>	<b>126,000</b>	<b>117,000</b>
	\$ 759,061	\$ 716,744

**Liabilities and Members' Equity**

<b>Current</b>		
Accounts payable and accrued liabilities	\$ 25,026	\$ 48,937
Deferred revenue (Note 2)	487,430	460,500
	512,456	509,437
<b>Discipline surcharge account</b>	<b>126,000</b>	<b>117,000</b>
	<b>638,456</b>	<b>626,437</b>
<b>Net assets</b>		
Unrestricted	77,261	60,550
Investment in capital assets	43,344	29,757
	120,605	90,307
	\$ 759,061	\$ 716,744

On behalf of the Board:

\_\_\_\_\_ Councillor

\_\_\_\_\_ Councillor

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**College of Alberta Denturists**  
**Statement of Changes in Net Assets**  
For the year ended December 31

	2006			2005 Total
	Unrestricted Net Assets	Net Assets Invested in Capital Assets	Total	
Balance, beginning of year	\$ 60,550	\$ 29,757	\$ 90,307	\$ 126,509
Excess of revenue (expenses) for the year	42,497	(12,199)	30,298	(36,202)
Invested in capital assets	(25,786)	25,786	-	-
<b>Balance, end of Year</b>	<b>\$ 77,261</b>	<b>\$ 43,344</b>	<b>\$ 120,605</b>	<b>\$ 90,307</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## College of Alberta Denturists Statement of Operations

<b>For the year ended December 31</b>	<b>2006</b>	<b>2005</b>
<b>Revenue</b>		
Regulated member practice permit fees	\$ 422,395	\$ 407,984
Convention	79,114	69,471
Hearing tribunal cost orders (net)	67,385	38,856
Examination fees	38,125	26,175
Interest	13,354	7,830
Late penalties and application fees	12,850	8,700
Intern member permit fees	12,536	12,537
Other income	-	153
	<b>645,759</b>	<b>571,706</b>
<b>Expenses</b>		
Professional conduct expense (Note 3)	130,558	159,139
Registrar remuneration (Note 4)	85,158	79,710
Salaries, wages and benefits	76,315	71,689
Convention	70,565	67,520
Committees (Note 5)	34,046	43,038
Office rental	31,797	32,530
Legal counsel	29,310	26,679
Examination costs	26,748	29,546
Publications	26,408	3,703
Office supplies	24,718	22,957
Audit	17,100	8,853
Postage and courier	16,811	15,452
Amortization	12,199	9,028
Credit card fees	9,840	8,746
Annual meeting	7,495	7,040
Registrar travel and other expenses	5,712	7,665
Telephone, fax and internet	4,536	4,589
Directory advertising	1,736	1,581
Awards	1,298	2,791
Dues and memberships	825	844
Insurance	786	2,351
Bank charges	640	516
Repairs and maintenance	555	717
Bad debts	209	-
Other	96	1,224
	<b>615,461</b>	<b>607,908</b>
<b>Excess of revenue (expenses) for the year</b>	<b>\$ 30,298</b>	<b>\$ (36,202)</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



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**College of Alberta Denturists**  
**Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2006</b>	<b>2005</b>
<b>Cash flows from operating activities</b>		
Cash receipts from members	\$ 624,764	\$ 568,401
Cash paid to suppliers	(441,344)	(422,364)
Cash paid to employees	(187,638)	(190,036)
Interest received	12,906	7,830
	<u>8,688</u>	<u>(36,169)</u>
<b>Cash flows from investing activity</b>		
Purchase of capital assets	<u>(25,786)</u>	<u>(6,563)</u>
<b>Cash flows from financing activity</b>		
Increase in discipline surcharge account	<u>9,000</u>	<u>4,500</u>
<b>Decrease in cash during the year</b>	<b>(8,098)</b>	<b>(38,232)</b>
<b>Cash, beginning of year</b>	<u>656,351</u>	<u>694,583</u>
<b>Cash, end of year</b>	<b>\$ 648,253</b>	<b>\$ 656,351</b>
<b>Represented by</b>		
Cash	\$ 491,123	\$ 509,215
Short-term investments	31,130	30,136
Discipline surcharge account	<u>126,000</u>	<u>117,000</u>
	<b>\$ 648,253</b>	<b>\$ 656,351</b>

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The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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## College of Alberta Denturists Summary of Significant Accounting Policies

**December 31, 2006**

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**Authority and purpose**

The Alberta Denturist Society was continued under the Health Professions Act on September 1, 2002 as the College of Alberta Denturists. The College is registered as a not-for-profit organization under the Health Professions Act and as such is exempt from income taxes.

The mission of the College is to regulate the profession of denturism in Alberta and to strive to ensure that Albertans receive ethical, professional and safe denturist services.

**Revenue Recognition**

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted investment income is recognized as revenue when earned.

**Short-term Investments**

Short-term investments are stated at the lower of cost and market value.

**Capital Assets**

Capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Equipment	20% declining balance basis
Furnishings and fixtures	20% declining balance basis
Computer equipment	30% declining balance basis
Computer software	30% declining balance basis
Website	20% straight line basis
Leasehold improvements	20% straight line basis

**Discipline Surcharge Account**

The discipline surcharge account is externally restricted by the College's members to be used for professional conduct costs incurred by the College

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## **College of Alberta Denturists Summary of Significant Accounting Policies**

**December 31, 2006**

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**Management Estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**Financial Instruments**

The College as part of its operations carries a number of financial instruments. Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values unless otherwise noted.

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**College of Alberta Denturists  
Notes to Financial Statements**

**December 31, 2006**

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**1. Capital Assets**

	<b>2006</b>		2005	
	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>	Net Book Value
Equipment	\$ 31,378	\$ 22,368	\$ 9,010	\$ 11,262
Furniture and fixtures	32,647	22,867	9,780	12,225
Computer equipment	12,325	9,036	3,289	3,363
Computer software	4,596	1,543	3,053	1,659
Website	22,460	4,492	17,968	-
Leasehold improvements	5,021	4,777	244	1,248
	<b>\$ 108,427</b>	<b>\$ 65,083</b>	<b>\$ 43,344</b>	<b>\$ 29,757</b>

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**2. Deferred Revenue**

Deferred revenue consists of annual member dues for 2007 which have been invoiced prior to December 31, 2006.

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**3. Professional Conduct Expense**

	<b>2006</b>		2005	
Legal Counsel - College	\$ 44,386	\$	85,917	
Complaints Director services	26,547		32,577	
Legal Counsel - Hearing Tribunal	20,156		8,033	
Hearing Tribunal	15,947		14,557	
Investigator expenses	11,173		2,531	
Recorder	5,941		6,702	
Registered mail/courier	5,258		7,397	
Witness	1,150		1,425	
	<b>\$ 130,558</b>	<b>\$</b>	<b>159,139</b>	

The above noted expenses do not include costs of the public members of the hearing tribunal as their expenses are remitted to and funded by Alberta Health and Wellness.

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## College of Alberta Denturists Notes to Financial Statements

**December 31, 2006**

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### 4. Registrar Remuneration

Total remuneration, exclusive of GST, paid to the Registrar & Complaints Director in 2006 was \$114,180 (2005 - \$110,670). A portion of this is included in professional conduct expense and examination costs for financial statement purposes.

	<u>2006</u>		<u>2005</u>
Registrar remuneration (prior to taxes)	\$ 85,158	\$	74,655
Complaints Director duties	26,547		32,577
Examination duties	<u>2,475</u>		<u>3,438</u>
	<u>\$ 114,180</u>	\$	<u>110,670</u>

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### 5. Committees

	<u>2006</u>		<u>2005</u>
Council	13,438		20,396
Examination Committee	7,297		5,699
Professional Services Committee	5,516		3,470
Registration Committee	5,170		6,233
Hearing Pool Education and Travel	-		4,869
Membership Services Committee	1,199		2,253
Complaint Review	<u>1,426</u>		<u>118</u>
	<u>\$ 34,046</u>	\$	<u>43,038</u>

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Committee costs include travel, meetings and per diems. The above noted expenses do not include costs of the public members of Council as their expenses are remitted to and funded by Alberta Health and Wellness.

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### 6. Malpractice Insurance Fees

The College collects Malpractice Insurance fees from members which are paid to the insurance carrier on their behalf. The amount collected and paid in 2006 was \$29,160 (2005 - \$27,000). The amounts collected from the members and payments on the member's behalf relating to insurance have not been reflected in the financial statements as revenues or expenses.

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**College of Alberta Denturists**  
**Notes to Financial Statements**

**December 31, 2006**

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**7. Legal Counsel - Supplemental Information**

Included in legal costs is GST and disbursements of the following amounts:

	<u>2006</u>		<u>2005</u>
Legal Counsel (Statement of Operations)	\$ 696	\$	3,434
Legal Counsel - College (Note 3)	750		6,626
Legal Counsel - Hearing Tribunal (Note 3)	-		659

The College registered for GST during the 2006 fiscal year and, as such, is now eligible to recover input tax credits on expenses subsequent to registration. The figures above exclude any GST recovered after registration

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**8. Commitments**

The College leases its premises for annual payments of \$11,047 plus operating costs until June 2012. The College also has operating lease agreements for its office equipment expiring December 2008. Future annual payments for commitments are estimated as follows:

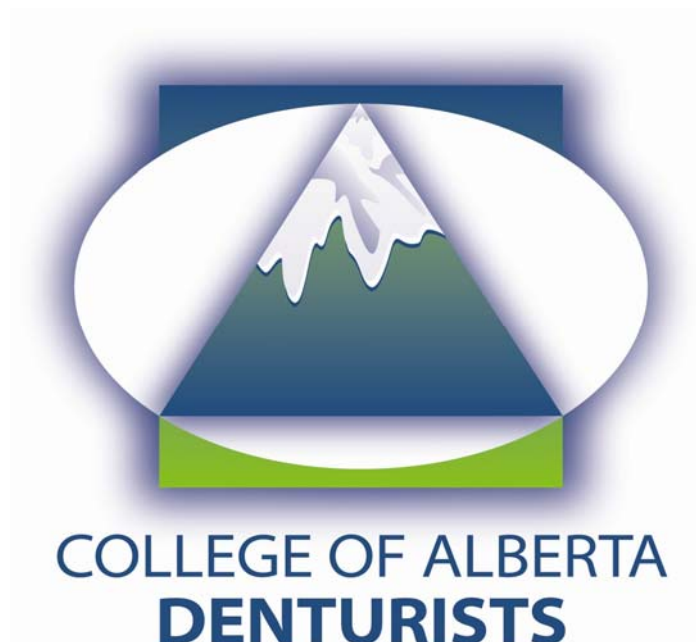
2007	\$ 30,042
2008	30,042
2009	27,564
2010	27,564
2011	27,564
Thereafter	<u>13,782</u>
	<u>\$ 156,558</u>

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**9. Comparative Figures / Change of Auditors**

The previous year's financial statements were reported upon by another firm of Chartered Accountants. Certain of the 2005 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2006.

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