



NATIONAL DENTAL HYGIENE
CERTIFICATION BOARD

BUREAU NATIONAL DE LA
CERTIFICATION EN HYGIÈNE DENTAIRE

2007 ANNUAL REPORT

January 1 — December 31, 2007



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Our Ends

The National Dental Hygiene Certification Board exists so that Canadian Regulators have reliable and valid testing mechanisms for assessing current dental hygiene competencies at a reasonable cost while providing a reasonable return on this investment.

This is further defined, in order of priority as:

1. Canadian Regulators recognize that examinations measure dental hygiene knowledge, judgement and skills
 - 1.1 Testing mechanisms for assessing entry level competencies is the highest priority
2. Examination candidates/applicants are able to participate in the examination process within a reasonable amount of time and at a reasonable cost
 - 2.1 They will be provided with clear, defensible criteria for eligibility to 'sit' the exam
 - 2.2 They will have adequate exam parameters
 - 2.3 They will receive an exam that is free of bias
 - 2.4 They will have feedback to identify areas for improvement
 - 2.5 They will be aware that the exam facilitates portability
3. Educators, accreditors of dental hygiene educational programs and dental hygiene professionals will recognize and champion the quality, validity and reliability of national dental hygiene certification
 - 3.1 Other professionals recognize the NDHCB Certification Process as a model.

2007

The NDHCB Board of Governors



CONSTITUENCIES

Saskatchewan Dental Hygienists
Association (SDHA)

Canadian Dental Hygienists
Association (CDHA)

College of Dental Hygienists
of Ontario (CDHO)

College of Registered Dental
Hygienists of Alberta (CRDHA)

College of Dental Hygienists
of British Columbia (CDHBC)

Commission on Dental
Accreditation of Canada (CDAC)

Dental Hygiene Educators
Canada (DHEC)

Newfoundland and Labrador
Dental Board (NLDB)

Public Members

NDHCB Executive Director
(ex officio)

REPRESENTATIVES

Donna King
(President)

Marcia Samson
(Vice-President)

Evelyn Waters

Brenda Walker

Diane Eade

Ray Wenn

Dianne Gallagher

Cindy Holden

Jim Blake
Barbara Smith

Doris Lavoie

2007

President's Message

2007 began with a new Ends policy in place and ended with a move to a new office. Many new and exciting ventures occurred in between those times that resulted in a remarkable year for the National Dental Hygiene Certification Board [NDHCB]. Executive Director Doris Lavoie CAE, arranged a very successful Strategic Planning session bringing all together, for the first time, members of the Board of Governors, Examination and Application Committees, French Focus Group, the Performance Assessment Group and the staff. After one busy, stimulating day in Ottawa, Mr. Lavoie was left with a mound of ideas put together by the enthusiastic participants who were excited to work together to help the NDHCB move forward in an exciting future, which he later translated into a comprehensive 3-year Strategic Plan.

The NDHCB Board of Governors, guided by their new Ends, set out this year to try new ways of linking with owners, regulators, educators, dental hygienists and other professionals. And, as always, the Board of Governors remained committed to developing their expertise in the area of governance. A survey was sent to 67 various stakeholders many of whom responded with concerns that they had, along with positive feedback for the organization. The Board of Governors attended an International Policy Governance Association Conference [IPGA] in Washington, DC which proved to be a fantastic forum for networking with other "not for profit" Boards from across the continent and overseas and for developing our governance knowledge and skills. Another new venture for us this year was to hold our fall Board of Governors meeting in Richmond, BC. We were thrilled to meet with regulators, dental hygienists and dental hygiene educators from that province and we thank all of you who participated in the weekend meetings and events. The NDHCB Board of Governors plans to continue this method of networking in all the provinces in the years to come.

The NDHCB Executive Director, staff and Committees kept extraordinarily busy throughout 2007 administering over 300 applications for eligibility and over 1700 examinations. The Examination Committee, under the direction of the Performance Assessment Group, developed a new preparation examination to be delivered online for examination candidates.

Jim Blake, a Public Member of NDHCB, completed his second term at the end of 2007. We were happy to be in Jim's home province this fall so that we could recognize his many contributions to the NDHCB there. We have appreciated Jim's expertise and advice as well as his great company over the past six years and we wish him all the best in his future endeavours.

I would like to take this opportunity to thank all of the staff and volunteers, including the Board of Governors, who have worked so hard to make this year a memorable and successful one.



Donna King
President

The National Dental Hygiene Certification Board

The National Dental Hygiene Certification Program offers a credential, the National Dental Hygiene Certificate, based on successfully completing the National Dental Hygiene Certification Examination (NDHCE: The Examination).

The National Dental Hygiene Certificate provides for portability of registration or licensure between provincial and territorial jurisdictions. It is a criterion for registration/licensure with dental hygiene regulatory authorities in Alberta, British Columbia, Newfoundland and Labrador, Ontario and Saskatchewan.

The NDHCE is a written examination that tests the candidate's ability to apply his/her knowledge as a beginning practitioner to solve oral health care problems and answer questions related to dental hygiene practice. The content of the Examination is based on dental hygiene competencies (eg. knowledge, abilities, skills, attitudes, and judgement) required for safe and effective dental hygiene practice.

The first dental hygiene competencies were developed in 1995 and last revised in 2005 through the Blueprint for National Dental Hygiene Certification Examination. The competencies are based on national education and practice standards and were reviewed and validated by dental hygiene professionals representing all practice responsibilities and all regions of Canada. Regulatory authorities were consulted to ensure that the competencies reflect dental hygiene practice in all jurisdictions.





Eligibility

Who is eligible to write the Examination?

Students in a Dental Hygiene Program

a) Students in an Accredited Dental Hygiene Program

A student in a dental hygiene program that is accredited by the Commission on Dental Accreditation of Canada (CDAC) or the American Dental Association Commission on Dental Accreditation (ADA/CODA), may apply to write the NDHCE upon confirmation by the dental hygiene program director or designate, that the student, at the application deadline date, is within four months of completion of the dental hygiene program.

b) Students in the cohort of a Dental Hygiene Program that has been reviewed by the CDAC and to whom CDAC has granted “Program Status under Review”.

Such students may apply to write the NDHCE upon confirmation by the dental hygiene program director or designate, that they, at the application deadline date, are within four months of completion of the dental hygiene program **AND** following verification of eligibility by the NDHCB. Students in subsequent cohorts of the program will be given the same consideration until such time as the CDAC notifies the NDHCB that “status under review” has been revoked or that accreditation has been granted.

Graduates of an Accredited Dental Hygiene Program

An applicant who is a graduate of a dental hygiene program that was accredited by the CDAC or the ADA/CODA, on the date of the applicant’s graduation may apply to write the NDHCE.

Graduates of a Non-Accredited Dental Hygiene Program

An applicant who is a graduate of a dental hygiene program that was not accredited by the CDAC or the ADA/CODA, on the date of the applicant’s graduation, may apply to write the NDHCE following verification of eligibility by the NDHCB.



2007

Administration



The NDHCB offers testing accommodations to candidates with disabilities. They can include extra time, a separate room, and in some cases, a reader. In 2007, the NDHCB granted 19 requests for testing accommodations.

In 2007, the NDHCE was offered on January 22, May 22 and September 17 at writing centres located at Canadian schools that have dental hygiene programs or at a location nearby. Test centre supervisors (invigilators) were selected and oriented to NDHCE administration guidelines. The NDHCE was subjected to a rigorous statistical validation process by Performance Assessment Group, the testing agency under contract by the NDHCB. The NDHCE results were then reported to the candidates (pass or fail), the dental hygiene schools (total of 1st time failed attempts) and to participating dental hygiene regulatory authorities (list of all successful candidates). A list of successful candidates was also posted on our website. It should be noted that each candidate is allowed up to four attempts at the NDHCE. In 2007, we saw a 44% increase in the number of candidates writing the examination over the previous year.



Comparative Results of the 2006–2007 NDHCEs						
Examination	# of Candidates		# of Pass		Pass Rate	
	2006	2007	2006	2007	2006	2007
January	174	366	134	271	77%	74%
May	783	893	689	768	88%	86%
September	277	519	208	389	75%	75%
TOTAL	1,234	1,778	1,031	1,422	84%	80%





If we take a closer look at the examination results for 2007, we see that 7 non-accredited Canadian programs actually had candidates who wrote at least one of the examinations in 2007. Here's a table on how they fared compared to International candidates and to accredited program candidates:

	Jan 07			May 07			Sep 07			Combined 2007		
	Tot	Pass	%	Tot	Pass	%	Tot	Pass	%	Tot	Pass	%
Cdn n-a progs	43	32	74%	55	34	62%	157	90	57%	255	156	61%
Int'l n-a progs	5	3	60%	5	1	20%	5	2	40%	15	6	40%
Tot non-accred	48	35	73%	60	35	58%	162	92	57%	270	162	60%
Total accred	318	236	74%	833	733	88%	357	297	83%	1508	1260	84%
Combined Total	366	271	74%	893	768	86%	519	389	75%	1778	1422	80%



Board committees

Review committee

The Review Committee is responsible to the Board for the assessment of a candidate's request for review of his/her unsuccessful National Dental Hygiene Certification Examination (NDHCE) result if irregularities are suspected or claimed. It is composed of three Board Governors.

In 2007, there were five requests for a formal review of an unsuccessful Examination result. After extensive investigation, the Review Committee determined that in all cases, no irregularities of sufficient magnitude had materially affected the candidates' performance. However, while three of the candidates' results were maintained and noted as a failed examination attempt on their records, two were granted a re-write.

Ad-Hoc committees

Over the course of the year, the NDHCB Board of Governors also established or continued the work of various ad-hoc committees, each with a specific mandate, to timely deal with important Board issues:

- NDHCE Eligibility Criteria
- Governance Budget
- Bylaw and Letter Patent Review
- Board Review committee mandate and policy



2007



Operational committees

Application committee

The Application Committee was responsible to the NDHCB Executive Director, for the evaluation of applicants who graduated from a dental hygiene program not accredited by the Commission on Dental Accreditation of Canada (CDAC) or the American Dental Association (ADA) Commission on Dental Accreditation (CDA). It is comprised of Subject Matter Experts (SMEs) who are experienced dental hygienists and its role is to determine if those applicants are deemed eligible to write the National Dental Hygiene Certification Examination.

In order to establish applicants' eligibility, this Committee evaluated each applicant's educational credentials according to specific criteria based on national practice standards and curricula.

In 2007, 318 requests from applicants of non-accredited dental hygiene programs were evaluated to determine their eligibility to write the NDHCE. This represents a 115% increase over the 148 applications that were reviewed in 2006. Of the applicants evaluated in 2007, 317 were deemed eligible to write the NDHCE. Because some of those evaluations were completed after the deadline to apply for any of the 2007 NDHCE administrations, a total of 270 candidates from non-accredited dental hygiene programs wrote the NDHCE in 2007 and 162 were successful.

Examination committee

The Examination Committee was responsible to the NDHCB Executive Director, for overseeing, participating in and monitoring all activities related to the NDHCE development process.

The final form of the Examination met the specified ranges of the NDHCE Blueprint 2005 parameters and was approved by the Committee. The Modified Angoff Method was used to set the passing score.

The Committee met for three days in January 2007 to review and approve experimental items and for five days in October 2007 to set the May 2008 form of the NDHCE. The Committee also met for five days in June 2007 to put together an online preparatory test to be available in early 2008.

Related activities



NDHCE Item Writing

One Item Writing Workshop was held April 25–29, 2007. Dental hygiene subject matter experts from across the country met to develop items for the dental hygiene item bank according to our competency statements.

Item Appraisal

As part of the NDHCE development process, following each of the Item writing sessions, the new items developed were sent to teams of nine dental hygiene educators across the country. These individuals assessed each new item and either rejected it or recommended it with or without modifications.

French Focus Group

A French Focus Group comprised of experienced bilingual SME Dental Hygienists was held January 26-28 to review and validate the French translation of the exam and to update the French-English lexicon. They also met on September 14-15, 2007 to validate the translation of the online preparatory test.

Strategic Plan

A strategic planning session was held on March 30, 2007 to develop the next three-year NDHCB strategic plan (2008–2010). This comprehensive activity was essential to define the strategies and operational activities that will allow the staff to deliver the Board approved Ends over the next few years.

Other

In 2007, Caveon, a test security service company, completed a security audit of our operations as part of our Risk Management analysis. The report resulted in a detailed Security plan and measures were taken to increase exam security based on their recommendations.

The Board of Governors conducted a comprehensive survey with its owners in March 2007. Online surveys were sent to all Dental Hygiene Program directors, regulators and stakeholders. The results helped the Board to confirm current orientations and address new ones.

Finally, in 2007, the NDHCB purchased an Office suite at 1929 Russell Rd, unit 322, in Ottawa and the National Office moved to this new location at the end of November 2007.



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National Dental Hygiene Certification Board / Bureau national de la certification en hygiène dentaire

Financial Statements / États financiers

**For the year ended December 31, 2007
Pour l'exercice terminé le 31 décembre 2007**

National Dental Hygiene Certification Board
Bureau national de la certification en hygiène dentaire
Financial Statements
États financiers
For the year ended December 31, 2007
Pour l'exercice terminé le 31 décembre 2007

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Auditors' Report

To the Directors of National Dental Hygiene Certification Board

We have audited the balance sheet of National Dental Hygiene Certification Board as at December 31, 2007, 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 organization'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 organization as at December 31, 2007, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied, except for the changes in accounting policies and standards for financial instruments as explained in note 3 accompanying the financial statements, on a basis consistent with that of the preceding year.

The comparative amounts were reported on by another auditor.

Chartered Accountants, Licensed Public Accountants

January 25, 2008

Rapport des vérificateurs

Aux propriétaires de Bureau national de la certification en hygiène dentaire

Nous avons vérifié le bilan de Bureau national de la certification en hygiène dentaire au 31 décembre 2007 et les états des résultats, de l'évolution des actifs nets et des flux de trésorerie pour l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction de l'organisme. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en nous fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues au Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que les états financiers sont exempts d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probantes à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers donnent, à tous les égards importants, une image fidèle de la situation financière de l'organisation au 31 décembre 2007 ainsi que des résultats de ses opérations et de ses flux de trésorerie pour l'exercice terminé à cette date selon les principes comptables généralement reconnus au Canada. Tel que requis par la *Loi sur les corporations du Canada*, nous rapportons que, à notre avis, ces principes ont été appliqués, à l'exception des changements aux principes comptables et des normes sur les instruments financiers tel qu'expliqué dans la note 3 des états financiers, de la même manière qu'au cours de l'exercice précédent.

Les montants présentés pour fins de comparaison ont été vérifiés par un autre vérificateur.

Comptables agréés, experts-comptables autorisés

le 25 janvier 2008

**National Dental Hygiene Certification
Board**

**Bureau national de la certification en
hygiène dentaire**

Balance Sheet

Bilan

December 31, 2007

31 décembre 2007

	<u>2007</u>	<u>2006</u>	
	\$	\$	
Assets			Actif
Current			Actif à court terme
Cash	31,744	120,909	Encaisse
Short-term investments (Note 4)	66,183	172,225	Placements
Prepaid expenses	55,423	65,198	à court terme (note 4)
	<u>153,350</u>	<u>358,332</u>	Frais payés d'avance
Capital assets (Note 5)	204,538	8,154	Immobilisations (note 5)
Investments (Notes 3 and 4)	818,038	600,190	Placements (notes 3 et 4)
	<u>1,022,576</u>	<u>608,344</u>	
	<u>1,175,926</u>	<u>966,676</u>	
Liabilities and Fund Balances			Passif et solde des fonds
Current			Passif à court terme
Accounts payable and accrued liabilities	140,128	106,971	Comptes fournisseurs et frais courus
Deferred revenue (Note 7)	166,075	193,950	Recettes reportées (note 7)
	<u>306,203</u>	<u>300,921</u>	
Net assets			Actif net
Restricted to review of competencies fund	43,512	43,512	Affecté au fonds de la révision des compétences
Restricted to implementation of computer based testing fund	267,534	267,534	Affecté au fonds de la création d'un examen informatisé
Restricted to legal reserve fund	106,000	100,000	Affecté au fonds de contingence à des fins légales
Net assets invested in capital assets (Note 5)	204,538	8,154	Actif net investi en immobilisations (note 5)
Unrestricted	248,139	246,555	Non affecté
	<u>869,723</u>	<u>665,755</u>	
	<u>1,175,926</u>	<u>966,676</u>	

On behalf of the Board:

Pour le conseil:

Director/Administrateur

National Dental Hygiene Certification Board

Bureau national de la certification en hygiène dentaire

Statement of Changes in Net Assets for the Year Ended December 31, 2007

État de révolution de l'actif net pour l'exercice terminé le 31 décembre 2007

	<u>2007</u>	2006	
	\$	\$	
Net Assets Restricted to Review of Competencies			Actif net affecté à la révision des compétences
Balance, beginning of year	43,512	35,652	Solde, début de l'exercice
Transfer from unrestricted net assets (net)	-	7,860	Transfert de l'actif net non affecté (net)
Balance, end of year	<u>43,512</u>	43,512	Solde, fin de l'exercice
Net Assets Restricted to Implementation of Computer-based Testing			Actif net affecté à la création d'un examen informatisé
Balance, beginning of year	267,534	286,213	Solde, début de l'exercice
Transfer (to) from unrestricted net assets (net)	-	(18,679)	Transfert (à) de l'actif net non affecté (net)
Balance, end of year	<u>267,534</u>	267,534	Solde, fin de l'exercice
Net Assets Restricted to Legal Reserve			Actif net affecté au fonds de contingence à des fins légales
Balance, beginning of year	100,000	-	Solde, début de l'exercice
Transfer from unrestricted net assets	6,000	100,000	Transfert de l'actif net non affecté
Balance, end of year	<u>106,000</u>	100,000	Solde, fin de l'exercice
Net Assets Invested in Capital Assets			Actif net investi en immobilisations
Balance, beginning of year, previously reported	-	-	Solde établi antérieurement, début de l'exercice
Retroactive adjustment (Note 5)	8,154	4,615	Redressement rétroactif (note 5)
Balance, beginning of year, restated	8,154	4,615	Solde après redressement, début de l'exercice
Amortization for the year	(9,430)	(2,488)	Amortissement pour l'année
Invested in capital asset	205,814	6,027	Investissement en immobilisations
Balance, end of year	<u>204,538</u>	8,154	Solde, fin de l'exercice

**National Dental Hygiene Certification
Board**

**Bureau national de la certification en
hygiène dentaire**

**Statement of Changes in Net Assets for
the Year Ended December 31, 2007**

**État de révolution de l'actif net pour
l'exercice terminé le 31 décembre 2007**

	<u>2007</u>	<u>2006</u>	
	\$	\$	
Unrestricted Net Assets			Actif net non affecté
Balance, beginning of year, previously reported	316,683	284,327	Solde établi antérieurement, début de l'exercice
Adjustments for GST payable (Note 6)	(70,128)	(37,816)	Redressement pour la TPS payable (note 6)
Balance, beginning of year, restated	246,555	246,511	Solde après redressement, début de l'exercice
Transfer to review of competencies fund (net)	-	(7,860)	Transfert au fonds de la révision des compétences (net)
Transfer from (to) implementation of computer-based testing fund (net)	-	18,679	Transfert du (au) fonds de la création d'un examen informatisé (net)
Transfer to legal reserve fund	(6,000)	(100,000)	Transfert au fonds de contingence à des fins légales
Net revenue for the year	214,324	92,764	Recettes nets pour l'exercice
Adjustments related to adoption of new financial instruments standards (Note 3)	(10,356)	-	Redressement relié à l'application des nouvelles normes sur les instruments financiers (note 3)
Invested in capital assets	(205,814)	(6,027)	Investissement en immobilisations
Transfer amortization of capital assets to net assets invested in capital assets	9,430	2,488	Transfert de l'amortissement des immobilisations au investissement en immobilisation
Balance, end of year	248,139	246,555	Solde, fin de l'exercice

**National Dental Hygiene Certification
Board**

**Bureau national de la certification en
hygiène dentaire**

**Statement of Operations
for the Year Ended December 31, 2007**

**État des résultats
l'exercice terminé le 31 décembre 2007**

	<u>2007</u>	<u>2006</u>	
	\$	\$	
Revenue			Recettes
Examination fees	813,351	561,791	Frais d'examens
Evaluation fees	99,624	57,660	Frais d'évaluation
Investment income	32,083	25,809	Revenu de placements
Miscellaneous	7,618	2,203	Divers
	<u>952,676</u>	<u>647,463</u>	
Expenses			Charges
Governance	76,240	65,622	Gouvernance
NDHCE development	118,381	81,407	Développement de l'ECNHD
NDHCE administration	137,356	103,209	Administration de l'ECNHD
Computer-based testing	15,455	51,924	Examen informatisé
Blueprint 2005 competencies review	5,000	7,140	Revue des compétences du Plan directeur 2005
Special projects	79,086	25,796	Projets spéciaux
Professional fees	32,384	23,373	Honoraires
Rent	16,911	18,952	Loyer
Salaries and benefits	160,851	126,166	Salaires et avantages sociaux
Office administration	61,433	38,622	Administration du bureau
CDAC grant	10,000	10,000	Octroi à la CADC
Repairs and maintenance	3,634	-	Entretien et réparations
Amortization of capital assets	9,430	2,488	Amortissement des immobilisations
Condominium fees	12,191	-	Frais de condominium
	<u>738,352</u>	<u>554,699</u>	
Excess of revenue over expenses for the year	<u>214,324</u>	<u>92,764</u>	Excédent des recettes sur les charges pour l'exercice

**Statement of Cash Flows
for the Year Ended December 31, 2007**

**État du Flux de Trésorerie
l'exercice terminé le 31 décembre 2007**

	<u>2007</u>	<u>2006</u>	
	\$	\$	
Cash flows from operating activities			Flux de trésorerie provenant d'activités d'exploitation
Excess of revenue over expenses for the year	214,324	92,764	Excédent des recettes sur les charges pour l'exercice
Adjustments for:			Adjustements attribuées à:
Net unrealized gains	1,894	-	Gains nets non réalisés
Amortization of capital assets	9,430	2,488	Amortissement des immobilisations
	<u>225,648</u>	95,252	
Changes in non-cash working capital items:			Variation des éléments hors caisse du fonds de roulement:
Short-term investments	104,225	100,270	Placements à court terme
Prepaid expenses	9,775	(10,196)	Frais payés d'avance
Accounts payable	33,157	58,343	Comptes fournisseurs et frais courus
Deferred revenue	(27,875)	108,825	Recettes reportées
	<u>344,930</u>	352,494	
Cash flows from investing activities			Flux de trésorerie provenant des activités d'investissement
Purchase of investments	(228,281)	(273,336)	Achat de placements
Purchase of capital assets	(205,814)	(6,027)	Acquisition d'immobilisations
	<u>(434,095)</u>	(279,363)	
Increase (decrease)in cash during the year	(89,165)	73,131	Augmentation (diminution) de l'encaisse au cours de l'exercice
Cash, beginning of year	<u>120,909</u>	47,778	Encaisse, début de l'exercice
Cash, end of year	<u>31,744</u>	120,909	Encaisse, fin de l'exercice

1. Governing Statutes and Nature of Activities

The National Dental Hygiene Certification Board (NDHCB) is a non-profit organization incorporated under the Canada Corporations Act.

The purpose of the organization is:

- To further the public interest by providing a quality assurance mechanism that reflects a national standard for assessment of candidates for entry into the practice of dental hygiene;

- to encourage and facilitate portability between the dental hygiene regulatory authorities in all Canadian jurisdictions;

- to ensure that the rules and regulations governing examinations will provide for the conducting of examinations in a fair and equitable manner;

- to issue national certificates to dental hygienists upon examination in accordance with the recommendations of an Examination Committee established and maintained by the NDHCB; and

- to maintain such register(s) as may from time to time be required.

1. Statuts et nature des activités

Le Bureau national de la certification en hygiène dentaire (BNCHD) est un organisme sans but lucratif constitué en vertu de la Loi sur les corporations canadiennes.

L'organisme a pour objet:

- de protéger l'intérêt public en établissant un mécanisme d'assurance de la qualité qui reflète une norme nationale d'évaluation des candidats et candidates pour l'admission à la pratique de l'hygiène dentaire.

- d'encourager et de faciliter la transférabilité entre les organismes de réglementation de l'hygiène dentaire dans toutes les provinces et tous les territoires du Canada;

- d'assurer que les règlements qui régissent les examens donneront un administration des examens d'une façon juste et équitable;

- de délivrer aux hygiénistes dentaires des certificats nationaux après examen, conformément aux recommandations du Comité d'examen mis sur pied et soutenu par le BNCHD; et

- de tenir les registres qui peuvent être exigés de temps à autre.

2. Accounting Policies**Use of Estimates**

The preparation of these financial statements is in conformity with Canadian generally accepted accounting principles which 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 revenues and expenses during the reporting period. Actual results could differ from the estimates.

Financial Instruments

The Board's financial instruments consist of cash, investments, and accounts payable and accrued liabilities. The fair values of these financial instruments are equivalent to their carrying values given their short-term maturities unless otherwise noted. Unless otherwise noted, it is management's opinion that the Board is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Financial Risk Management

The Board manages its investments according to its cash needs and in such a way as to maximize investment income. The Board is not involved in any hedging relationships through its operations and does not hold or use any derivative instruments for trading purposes.

Capital Assets

Capital assets are recorded at cost. Amortization is based on the estimated useful life of the asset and is provided on a straight-line basis as follows:

Building	5%
Computer equipment	33.3%
Furniture and equipment	20%

2. Principes Comptables**Établissement de prévisions**

Ces états financiers sont préparés conformément aux principes comptables généralement reconnus au Canada. Ceux-ci exigent que la direction établisse des prévisions et des hypothèses qui affectent les montants présentés à l'actif et au passif et la déclaration des actifs et passifs éventuels à la date des états financiers, ainsi que les montants présentés aux recettes et aux charges durant la période de déclaration. Les résultats réels pourraient varier de ces prévisions.

Instruments financiers

Les instruments financiers de l'organisme comprennent l'encaisse, les placements et les comptes fournisseurs et frais courus. À moins d'indication contraire, la juste valeur des instruments financiers de l'organisme équivaut à leur valeur comptable du à leur échéance à court terme. De l'avis de la direction, sauf si mentionné, l'organisme n'est pas exposé à un risque important de taux d'intérêt, de taux de change, ou de crédit qui proviendraient de ces instruments financiers.

Gestion des risques financiers

L'organisme gère son portefeuille d'investissement selon ses besoins de trésorerie and de façon à maximisé les revenus de placement. L'organisme n'est pas impliqué dans des activités de couverture et ne possède ou n'utilise aucun instrument dérivé pour transiger.

Immobilisations

Les immobilisations sont présentées au coût réel. L'amortissement est déterminé selon la vie utile estimative de l'immobilisation et est calculé selon la méthode linéaire comme suite:

Immeuble	5%
Équipement d'ordinateur	33.3%
Mobilier et matériel	20%

Internally Restricted Funds

The review of competencies fund was initially established by the board of directors, but now maintained by management to provide for activities related to the review of the Blueprint 2010.

The implementation of computer-based testing fund was initially established by the board of directors, but now maintained by management to be used and augmented for activities leading to computer-based testing by 2010.

A legal reserve fund was established by the board of directors to meet the possible costs of any future lawsuits.

Revenue Recognition

NDHCB follows the deferral method of accounting for revenues. Revenue received in the form of examination fees is recognized in the period to which the fees relate. Fair value changes for investments are recorded as investment income and recognized as revenue in the statement of operations.

Fonds affecté d'origine interne

Le fonds de la révision des compétences a initialement été établi par le Conseil d'administration, mais maintenant conservé par les cadres, est destiné à couvrir les activités liées à la révision du Plan directeur 2010.

Le fonds de création d'un examen informatisé a initialement été établi par le Conseil d'administration, mais maintenant conservé par les cadres, pour être utilisé et augmenté afin de pourvoir aux activités qui mèneront à la mise en place d'un examen informatisé d'ici 2010.

Le fonds de contingence à des fins légales fut établi par le Conseil d'administration en cas d'éventuelle poursuites judiciaires.

Constatation des recettes

Le BNCHD suit la méthode du report pour enregistrer les recettes. Les recettes reçus sous forme de frais d'examen sont comptabilisés dans la période aux cours de laquelle elles se rapportent. Les changements de la juste valeur des placements sont comptabilisés comme revenu de placements et revenu dans l'état des résultats d'exploitation.

3. Changes in Accounting Policies

Effective January 1, 2007, the Board adopted the CICA Handbook Section 3855, Financial Instruments – Recognition and Measurement. The new accounting standards for financial instruments require that all financial assets and financial liabilities be classified according to their characteristics, management's intentions, or the choice of category in certain circumstances. When initially recognized, all financial assets and financial liabilities are recorded at fair value. In subsequent periods, financial assets and financial liabilities will be measured at fair value, except for those financial assets and financial liabilities with long-term maturities and for which the organization has the intent and ability to hold these financial instruments to maturity which will be measured at amortized cost using the effective interest rate method. Gains or losses arising from a change in the fair value of a financial asset or financial liability are recognized in operations as they occur. Previously the Board's financial assets and financial liabilities were recorded at cost and gains and losses were only recognized when realized.

The required retrospective application of these changes in accounting policy resulted in a decrease in short-term investments of \$1,763; an increase in investments of \$7,708; an increase in unrestricted net assets at the end of the year of \$5,945; an increase revenues and in excess of revenue over expenses for the year of \$16,301; and a decrease in unrestricted net assets at the beginning of the year of \$10,356.

Effective January 1, 2007, the organization also adopted the CICA Handbook Section 3861, Financial Instruments – Disclosure and Presentation, which establishes standards for presentation and disclosure of financial instruments.

3. Changement de méthodes comptables

À compter du 1 janvier, 2007, l'organisme a appliqué la nouvelle recommandation du manuel de l'ICCA du chapitre 3855, Instruments financiers - comptabilisation et évaluation. Les nouvelles normes comptables sur les instruments financiers requiert que tous les actifs et les passifs financiers soit catégorisés selon leurs caractéristiques, l'intention des cadres ou dans certain cas, le choix de la catégorie. Les actifs et passifs financiers ont été initialement comptabilisé à leur juste valeur. Pour les exercices ultérieures, les actifs et passifs financiers vont être évalués à leur juste valeur, sauf pour les actifs et passifs financiers avec une échéance à long terme et que l'organisation a à la fois l'intention et la capacité de conserver ces instruments financiers jusqu'à leur échéance, qui seront évalués au coût après amortissement de la prime ou de l'escompte selon la méthode du taux d'intérêt effectif. Les gains et les pertes résultant du changement de la juste valeur d'un actif ou passif financier sont reconnus aux opérations lorsqu'ils ont lieu. Auparavant, les actifs et passifs financiers de l'organisme étaient comptabilisés au coût d'acquisition et les gains et les pertes était seulement reconnus lorsqu'ils sont réalisés.

L'application rétrospective requise selon ces changements aux principes comptables résulta en une réduction des placements à court terme de \$1,763, une augmentation des placements de \$7,708, une augmentation des actifs net non affecté à la fin de l'exercice de \$5,945, une augmentation des recettes et des excédent des recettes sur les charges pour l'exercice de \$16,301 et une réduction des actifs net non affecté au début de l'exercice de \$10,356.

À compter du 1 janvier, 2007, l'organisme a appliqué la nouvelle recommandation du manuel de l'ICCA du chapitre 3861, Instruments financiers - informations à fournir et présentation qui établie des normes sur les informations à fournir et la présentation des instruments financiers.

Notes to Financial Statements

Notes complémentaires aux États Financiers

December 31, 2007

31 décembre 2007

4. Investments

Investments consist of corporate bonds, provincial government bonds and equity mutual funds which are carried at their fair value of \$884,221 with maturities ranging from April 2008 to June 2012. These investments have effective interest rates of 4% to 4.29%. The fair values used in these financial statements have been determined at market prices as quoted by investment brokers.

4. Placements

Les placements sont composés d'obligations corporatives, d'obligations de gouvernement provincial et des fonds de placement qui sont comptabilisés à leur juste valeur de \$884,221 avec une échéance qui varie de avril 2008 à juin 2012. Ces placements ont un taux d'intérêt effectif de 4% à 4.29%. Les justes valeurs utilisées dans ces états financiers sont déterminés comme étant leur valeur de réalisation citées par des courtiers en placements.

5. Capital Assets / Immobilisations

In accordance with recommendations of the Canadian Institute of Chartered Accountants for not-for-profit organizations, capital assets are now being capitalized and amortized over their useful lives. Previously, capital assets were expensed in the year of acquisition.

	2007			2006		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Building	\$ 196,513	\$ 4,913	\$ 191,600	\$ -	\$ -	\$ -
Furniture and equipment	9,732	1,912	7,820	2,841	655	2,186
Computer equipment	10,985	5,867	5,118	8,575	2,607	5,968
	\$ 217,230	\$ 12,692	\$ 204,538	\$ 11,416	\$ 3,262	\$ 8,154

The retroactive application of this change in accounting policy resulted in an increase in excess of revenue over expenses of \$196,383 (2006 - \$3,539), an increase in capital assets at the end of the year of \$204,538 (2006 - \$8,154), an increase in net assets invested in capital assets at the end of the year of \$204,537 (2006 - \$8,154) and an increase in net assets invested in capital assets at the beginning of the year of \$8,154 (2006 - \$4,615).

Notes to Financial Statements

Notes complémentaires aux États Financiers

December 31, 2007

31 décembre 2007

Conformément aux recommandations de l'Institut canadien des comptables agréés propres aux sociétés à but non lucratif, les immobilisations sont dorénavant capitalisées et amorties sur leur durée de vie utile prévue. Auparavant, les immobilisations étaient passés en charge l'année de leur acquisition.

	2007			2006		
	Coût	Amortissement cumulé	Valeur comptable nette	Coût	Amortissement cumulé	Valeur comptable nette
Immeuble	\$ 196,513	\$ 4,913	\$ 191,600	\$ -	\$ -	\$ -
Mobilier et matériel	9,732	1,912	7,820	2,841	655	2,186
Équipement d'ordinateur	10,985	5,867	5,118	8,575	2,607	5,968
	\$ 217,230	\$ 12,692	\$ 204,538	\$ 11,416	\$ 3,262	\$ 8,154

Le redressement rétroactif de ce changement au principe comptable résulta en une augmentation des excédent des recettes sur les charges de l'exercice de \$196,383 (\$3,539 en 2006), une augmentation des immobilisations en fin d'exercice de \$204,538 (\$8,154 en 2006), une augmentation de l'actif net investi en immobilisations en fin d'exercice de 204 537 \$ (\$8,154 en 2006) et une augmentation de l'actif net investi en immobilisations en début d'exercice de \$8,154 (\$4,615 en 2006)

6. Prior Period Adjustment

During the year, the Board determined that their revenues were taxable activities for GST purposes. Therefore they were required to charge, collect and remit GST for their services. The Board would also be able to claim GST input tax credits for any expenses that they made. As a result, the Board determined that they were required to remit \$111,661.

The retroactive application of this error resulted in an increase in accounts payable and accrued liabilities of \$111,661 (2006 - \$70,128), a decrease in excess of revenue over expenses for the year of \$32,709 (2006 - \$32,312), a decrease in unrestricted net assets at the end of the year of \$111,661 (2006 - \$70,128), and a decrease in unrestricted net assets at the beginning of the year of \$78,942 (2006 - \$37,816).

6. Ajustement sur l'exercice antérieur

Au cours de l'exercice, l'organisme a déterminé que leurs recettes étaient assujettis à la TPS. Donc, il a été exigé de charger, percevoir et de verser de la TPS pour leurs services. L'organisme peut également demander un crédit de taxe sur les intrants pour toutes dépenses qu'il ont effectué. Par conséquent, l'organisme a déterminé qu'il était exigé de verser \$111,661.

Le redressement rétroactif de cette erreur résulta a une augmentation des comptes fournisseurs et frais courus de \$111.661 (2006 - \$70,128), un réduction des excédent des recettes sur les charges de l'exercice de \$32,709 (2006 - \$32,312), un réduction de l'actif net non affecté en fin d'exercice de \$111,661 (2006 - \$70,128) et une réduction de l'actif net non affecté en début d'exercice de \$78,942 (2006 - \$37,816).

Notes to Financial Statements**Notes complémentaires aux États Financiers****December 31, 2007****31 décembre 2007**

7. Deferred Revenue

Deferred revenue represents examination fee monies received in the current period that are related to the subsequent period.

7. Recettes reportées

Les recettes reportées correspondent aux frais d'examens reçus dans l'exercice courant sont reliés à l'exercice subséquent.

8. Comparative Amounts

Certain comparative amounts have been reclassified to conform with the financial statements presentation used for the current year.

8. Chiffres comparatifs

Certains chiffres comparatifs ont été reclassés afin d'être en conformité avec la présentation des états financiers de l'exercice courant.

9. Future Changes in Accounting Standards

The CICA has reissued CICA Handbook Section 3861 as Sections 3862 and 3863, Financial Instruments - Disclosure of Financial Instruments - Presentation, respectively, which establish standards for presentation of financial instruments and non-financial derivatives, and identifies the information that should be disclosed about them. In addition the CICA has issued Section 1535, Capital Disclosures which establishes standards for the disclosure of information related to an entity's objectives, policies and processes for managing capital. These sections must be adopted for the Board's December 31, 2008 fiscal year. The effect of adopting these sections has not yet been determined.

9. Changement ultérieur des normes comptables

L'ICCA a émis de nouveau le chapitre 3861 du manuel de l'ICCA comme chapitres 3862 et 3863, instruments financiers - informations à fournir - présentation, respectivement, qui établissent des normes sur la présentation des instruments financiers et des dérivés non financiers et identifient l'information à fournir à propos d'eux. De plus, l'ICCA a émis le chapitre 1535, Information à fournir concernant le capital qui établie les normes sur l'information à fournir relié aux objectifs, politiques et processus pour gérer le capital. Ces chapitres doivent être appliqués par l'organisme pour l'exercice financier du 31 décembre 2008. L'effet d'appliqué ces chapitres n'a pas encore été déterminé.
