



NATIONAL DENTAL HYGIENE
CERTIFICATION BOARD

BUREAU NATIONAL DE LA
CERTIFICATION EN HYGIÈNE DENTAIRE

2009 ANNUAL REPORT

January 1 – December 31, 2009



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2009





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.

This is further defined, in order of priority as:

1. Canadian Regulators will be able to trust our testing mechanisms for assessing entry level competencies.
 - 1.1 They will recognize that examinations measure dental hygiene knowledge, judgement and skills.
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.



2009

The 2009 NDHCB Board of Governors



APPOINTING AGENCIES

College of Registered Dental Hygienists of Alberta (CRDHA)

Public Member

Saskatchewan Dental Hygienists Association (SDHA)

Canadian Dental Hygienists Association (CDHA)

College of Dental Hygienists of Ontario (CDHO)

College of Dental Hygienists of British Columbia (CDHBC)

Commission on Dental Accreditation of Canada (CDAC)

Dental Hygiene Educators

Newfoundland and Labrador Dental Board (NLDB)

New Brunswick College of Dental Hygienists (NBCDH)

College of Dental Hygienists of Nova Scotia (CDHNS)

NDHCB Executive Director (ex officio)

REPRESENTATIVES

Brenda Walker
(President)

Barbara Smith
(Vice-President)

Donna King

Evie Jesin

Evelyn Waters

Diane Eade

Ray Wenn

Dianne Gallagher

Cindy Holden

Steve Cameron

Wendy Stewart

Doris Lavoie



President's Message

The National Dental Hygiene Certification Board (NDHCB) is one of several stakeholders who play a role in the credentialing of dental hygiene practitioners in Canada. In its role, the NDHCB delivers a valid and reliable standardized examination to assess the knowledge-based competence of graduates of Canadian and international dental hygiene programs. Nine provincial dental hygiene regulatory authorities require successful completion of the National Dental Hygiene Certification Board Examination (NDHCE) for registration and licensure in their jurisdiction. NDHCB delivered over 2090 examinations in 2009.

Through use of a Policy Governance® Model and linkage with the provincial dental hygiene regulators, the Commission on Dental Accreditation of Canada, the Canadian Dental Hygienists Association, and Canadian Dental Hygiene Educators, the NDHCB is able to continuously monitor and respond to changes in dental hygiene education, practice and regulation to ensure that the NDHCE remains relevant and current.

One of the NDHCB's goals has been to modernize the delivery of the NDHCE from a paper-based to a computer-based examination. For the past few years, much of the NDHCB's resources have been focused on preparation for testing of a computer-based examination in 2010 to be followed by full implementation of computerized examinations in 2011. Plans are on-track and we look forward to the changes that this delivery format will facilitate.

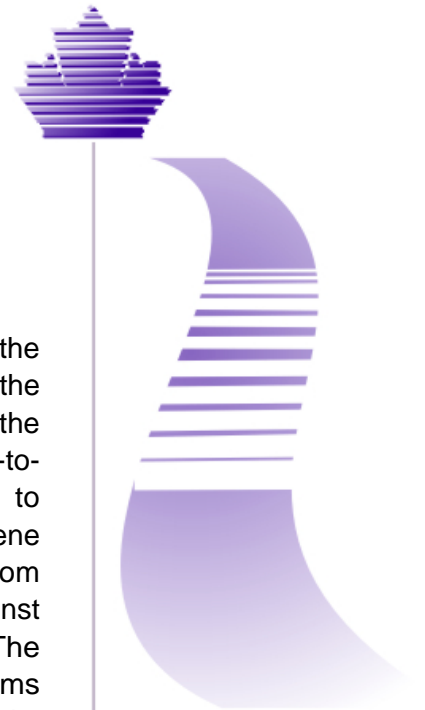
On behalf of the Board of Governors, I'd like to take this opportunity to acknowledge the Examination Committee, the item writers, French Validation Group, the Review Committee and the Executive Director, Doris Lavoie, and his staff who work so diligently to ensure that all exam processes operate smoothly and efficiently.

Respectfully submitted



Brenda Walker
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) which tests the level of knowledge, judgment and skills that is to be expected from entry-to-practice Canadian Dental Hygienists. This examination is only offered to eligible dental hygiene candidates who have met minimal dental hygiene educational requirements. It measures the knowledge of new graduates from Canadian DH schools and internationally trained DH Professionals, against current national dental hygiene practice and educational standards. The examination is constructed in such a way that it respects diversity in terms of culture, provincial/territorial regulations, language and special needs. The process to develop the exam is thorough with checks and balances and multiple layers of review. Examinations are fair and exceed published technical requirements for *standardization* (the treatment of all candidates in a similar matter), *reliability* (consistency in measurement) and *validity* (measuring what we are supposed to measure).

The NDHCB Certificate enhances portability of applicants for registration or licensure between provincial and territorial jurisdictions. It is currently an essential criterion for first-time registration/licensure with dental hygiene regulatory authorities in all provinces except Quebec. However, all 13 legal jurisdictions (provincial and territorial) in Canada can count on the NDHCB to develop and administer a dependable and justifiable written assessment examination, standardized throughout Canada.

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. Work is underway to update the NDHCB blueprint with the new National Competencies recently approved by dental hygiene authorities.



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.



Administration



The NDHCB offers testing accommodations to candidates with disabilities. Accommodations may include extra time, a separate room, and in some cases, an audio version or a reader. In 2009, the NDHCB received and granted 21 requests for testing accommodations.

In 2009, the NDHCE was offered on January 26, May 19 and September 21 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 (PAG), the testing agency under contract by the NDHCB. The NDHCE results were then sent to a data forensics analysis agency (Caveon) who analysed the data in order to detect possible testing irregularities. Finally, results were then reported to the candidates (pass or fail), the dental hygiene schools and to participating dental hygiene regulatory authorities (list of all successful candidates). A list of all candidates' results, by ID number, was also posted on our website as were the combined aggregate DH school results. It should be noted that strict security measures resulted in the NDHCB cancelling the results of 2 candidates following the January 2009 exam because it was determined that these candidates' results could not be certified as representing a valid measure of their competence in the domains assessed by the NDHCE.

Comparative Results of the 2008–2009 NDHCEs						
Examination	# of Candidates		# of Pass		Pass Rate	
	2008	2009	2008	2009	2008	2009
January	325	415	219	276	67%	67%
May	1,072	1,069	961	986	90%	92%
September	489	529	388	418	79%	79%
TOTAL	1,886	2,093	1,568	1,680	83%	83%





15 non-accredited Canadian programs had candidates who wrote at least one of the examinations in 2009. The following table reports a comparison of the results of candidates from non-accredited Canadian and International programs with those of candidates from accredited programs:

	Jan 09			May 09			Sep 09			Combined 2009		
	Tot	Pass	%	Tot	Pass	%	Tot	Pass	%	Tot	Pass	%
Cdn non-accred progs	135	68	50%	109	74	68%	192	132	69%	436	274	63%
Int'l non-accred progs	6	1	17%	2	2	100%	4	2	50%	12	5	42%
Tot non-accredited	141	69	49%	111	76	68%	196	134	68%	448	279	62%
Total accredited	274	207	76%	958	910	95%	333	284	85%	1565	1401	90%
Combined Total	415	276	67%	1069	986	92%	529	418	79%	2013	1680	83%



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.

In 2009, there were three requests for a formal review of unsuccessful examination results. After extensive investigation, the Review Committee determined that in two of the three cases, some irregularities occurred which may have materially affected the candidates' performance and the candidates were asked to retest. For the third candidate, the results were maintained and noted as a failed examination attempt on record.

Ad-Hoc committees

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

- Governance Budget
- Review Committee mandate and policies
- Eligibility criteria





Operational issues

The NDHCB has put in place modern item development mechanisms and examination delivery tools, combined with initiatives such as having a superior governance model, offering more online resources (application forms & guides, prep test, etc.), a state of the art website, a comprehensive database management system, online item development and review, an extensive exam security response plan and professional staff capable of handling the needs of all our clients. In 2010 new initiatives will see the NDHCB continue to increase its E-commerce capacity, automate more processes and offer computerized delivery of the exams on a trial basis (full implementation scheduled for 2011).

Eligibility Evaluations

The NDHCB is also responsible for the evaluation of applicants who graduate 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 (CODA). In order to establish applicants' eligibility, we evaluate each applicant's educational credentials according to specific criteria based on national competencies.

In 2009, we evaluated 303 applicants to determine their eligibility to write the NDHCE. This included 291 applicants of 15 non-accredited Canadian programs. Of all the applicants who graduated from a non-accredited Canadian program and whose evaluation was completed, 259 were found eligible to write the NDHCE and 31 were still under review because we were still missing some material or they were submitted late in the year. Finally, the last candidate was turned down because the program did not submit enough "hard" evidence for us to conduct a proper evaluation.

We also evaluated 17 applicants with foreign DH credentials. We found 3 of them eligible to write the NDHCE, denied eligibility to 8 of them who did not meet Canadian competency standards and 6 are still under review or missing documents.



2009

Examination Committee

The Examination Committee met six (6) times in 2009 to oversee, participate in and monitor all activities related to the NDHCE development process.

In addition to approving the various regular forms of the Examination, the Examination Committee also approved an additional emergency form and a new online preparatory test. All test forms met the specified ranges of the NDHCE Blueprint 2005 parameters and the Modified Angoff Method was used to set the passing score for each.

NDHCE Item Writing

A total of six (6) Item Writing Training sessions were held this year using an online item writing software that allows trained DH subject matter experts from across the country to securely write items remotely from their own location, year-round.

Item Appraisal

As part of the NDHCE development process, new items developed were also reviewed/appraised using online review software, by different subject matter experts from across the country. These individuals assessed the new items and made recommendations to either reject or modify those items in order to meet NDHCE requirements.

French Validation Group

The French Validation Group, comprised of experienced bilingual Dental Hygiene subject matter experts, along with an official translator reviewed and validated the French translation of each version of the exam. They also updated the French-English lexicon that is available on the NDHCB website.



APPENDIX A

Auditor's Report



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

Financial Statements / États financiers

**For the year ended December 31, 2009
Pour l'exercice terminé le 31 décembre 2009**

National Dental Hygiene Certification Board
Bureau national de la certification en hygiène dentaire
Financial Statements
États financiers
For the year ended December 31, 2009
Pour l'exercice terminé le 31 décembre 2009

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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, 2009, and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the 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, 2009, 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 on a basis consistent with that of the preceding year.

Collins Barrow Ottawa LLP

Chartered Accountants, Licensed Public Accountants

February 9, 2010

Rapport des vérificateurs

Aux administrateurs du Bureau national de la certification en hygiène dentaire

Nous avons vérifié le bilan du Bureau national de la certification en hygiène dentaire au 31 décembre 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'organisme au 31 décembre 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 de la même manière qu'au cours de l'exercice précédent.

Collins Barrow Ottawa S.R.L.

Comptables agréés, experts-comptables autorisés

le 9 février 2010

National Dental Hygiene Certification Board

Bureau national de la certification en
hygiène dentaire

Balance Sheet

Bilan

December 31

31 décembre

	2009	2008	
Assets	\$	\$	Actif
Current			Actif à court terme
Cash	33,301	24,595	Encaisse
Short-term investments (Note 3)	203,710	94,672	Placements à court terme (note 3)
Accounts receivable		8,347	Comptes à recevoir
Prepaid expenses	90,421	60,215	Frais payés d'avance
	327,432	187,829	
Capital assets (Note 4)	182,300	192,895	Immobilisations (note 4)
Investments (Note 3)	705,712	1,012,500	Placements (note 3)
	1,215,444	1,393,224	
Liabilities and Fund Balances			Passif et solde des fonds
Current			Passif à court terme
Accounts payable and accrued liabilities	23,639	191,377	Comptes fournisseurs et frais courus
Deferred revenue (Note 6)	187,925	213,880	Recettes reportées (note 6)
	211,564	405,257	
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 repayment of GST	-	115,000	Affecté au fonds de remboursement de la TPS
Restricted to legal reserve fund	114,685	110,240	Affecté au fonds de contingence à des fins légales
Net assets invested in capital assets (Note 4)	182,300	192,895	Actif net investi en immobilisations (note 4)
Unrestricted	395,849	258,786	Non affecté
	1,003,880	987,967	
	1,215,444	1,393,224	

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
État de l'évolution de l'actif net
For the year ended December 31
Pour de l'exercice terminé le 31 décembre

	<u>2009</u>	<u>2008</u>	
Net Assets Restricted to Review of Competencies	\$	\$	Actif net affecté à la révision des compétences
Balance, beginning of year	<u>43,512</u>	43,512	Solde, début de l'exercice
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	<u>267,534</u>	267,534	Solde, début de l'exercice
Balance, end of year	<u>267,534</u>	267,534	Solde, fin de l'exercice
Net Assets Restricted to Repayment of GST			Actif net affecté au fonds de remboursement de la TPS
Balance, beginning of year	115,000	-	Solde, début de l'exercice
Transfer (to) from unrestricted net assets	<u>(115,000)</u>	115,000	Transfert (à) de l'actif net non affecté
Balance, end of year	<u>-</u>	115,000	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	110,240	106,000	Solde, début de l'exercice
Transfer from unrestricted net assets	<u>4,445</u>	4,240	Transfert de l'actif net non affecté
Balance, end of year	<u>114,685</u>	110,240	Solde, fin de l'exercice
Net Assets Invested in Capital Assets			Actif net investi en immobilisations
Balance, beginning of year	192,895	204,538	Solde, début de l'exercice
Amortization for the year	<u>(11,738)</u>	(13,089)	Amortissement pour l'année
Invested in capital assets	<u>1,143</u>	1,446	Investissement en immobilisations
Balance, end of year	<u>182,300</u>	192,895	Solde, fin de l'exercice

National Dental Hygiene Certification Board**Bureau national de la certification en
hygiène dentaire****Statement of Changes in Net Assets****État de l'évolution de l'actif net****For the year ended December 31****Pour de l'exercice terminé le 31 décembre**

	<u>2009</u>	<u>2008</u>	
Unrestricted Net Assets	\$	\$	Actif net non affecté
Balance, beginning of year	258,786	248,139	Solde, début de l'exercice
Transfer (to) from repayment of GST fund	115,000	(115,000)	Transfert (au) du fonds de remboursement de la TPS
Transfer to legal reserve fund	(4,445)	(4,240)	Transfert au fonds de contingence à des fins légalés
Net revenue for the year	15,913	118,244	Recettes nets pour l'exercice
Invested in capital assets	(1,143)	(1,446)	Investissement en immobilisations
Transfer amortization of capital assets to net assets invested in capital assets	11,738	13,089	Transfert de l'amortissement des immobilisations au investissement en immobilisation
Balance, end of year	395,849	258,786	Solde, fin de l'exercice

National Dental Hygiene Certification Board**Bureau national de la certification en
hygiène dentaire****Statement of Operations****État des résultats****For the year ended December 31****Pour de l'exercice terminé le 31 décembre**

	<u>2009</u>	<u>2008</u>	
	\$	\$	
Revenue			Recettes
Examination fees	981,700	912,100	Frais d'examens
Evaluation fees	107,740	166,032	Frais d'évaluation
Investment income	47,478	52,864	Revenu de placements
Miscellaneous	11,914	11,818	Divers
	<u>1,148,832</u>	<u>1,142,814</u>	
Expenses			Charges
Governance	74,360	81,152	Gouvernance
NDHCE development	439,672	295,283	Développement de l'ECNHD
NDHCE administration	163,934	267,732	Administration de l'ECNHD
Special projects	5,601	6,437	Projets spéciaux
Professional fees	32,650	45,132	Honoraires professionnels
Rent	-	126	Loyer
Salaries and benefits	216,642	220,052	Salaires et avantages sociaux
Office administration	158,208	62,569	Administration du bureau
CDAC grant	10,000	10,000	Octroi à la CADC
Repairs and maintenance	634	3,473	Entretien et réparations
Amortization of capital assets	11,738	13,089	Amortissement des immobilisations
Condominium fees	19,480	19,525	Frais de condominium
	<u>1,132,919</u>	<u>1,024,570</u>	
Excess of revenue over expenses for the year	15,913	118,244	Excédent des recettes sur les charges pour l'exercice

National Dental Hygiene Certification Board
**Bureau national de la certification en
hygiène dentaire**
Statement of Cash Flows
État du flux de trésorerie
For the year ended December 31
Pour de l'exercice terminé le 31 décembre

	<u>2009</u>	<u>2008</u>	
	\$	\$	
Cash flows from operating activities			Flux de trésorerie provenant d'activités d'exploitation
Excess of revenue over expenses for the year	15,913	118,244	Excédent des recettes sur les charges pour l'exercice
Adjustments for:			Ajustements attribuées à:
Fair market value adjustment on investments	15,468	(9,211)	Ajustement de la juste valeur des placements
Amortization of capital assets	11,738	13,089	Amortissement des immobilisations
	43,119	122,122	
Changes in non-cash working capital items:			Variation des éléments hors caisse du fonds de roulement:
Short-term investments	551	1,443	Placements à court terme
Accounts receivable	8,347	(8,347)	Comptes à recevoir
Prepaid expenses	(30,206)	(4,792)	Frais payés d'avance
Accounts payable	(167,738)	51,249	Comptes fournisseurs et frais cours
Deferred revenue	(25,955)	47,805	Recettes reportées
	(171,882)	209,480	
Cash flows from investing activities			Flux de trésorerie provenant des activités d'investissement
Purchase of investments	(473,717)	(757,415)	Achat de placements
Purchase of capital assets	(1,143)	(1,446)	Acquisition d'immobilisations
Disposal of investments	655,448	542,232	Vente de placements
	180,588	(216,629)	
Increase (decrease) in cash during the year	8,706	(7,149)	Augmentation (diminution) de l'encaisse au cours de l'exercice
Cash, beginning of year	24,595	31,744	Encaisse, début de l'exercice
Cash, end of year	33,301	24,595	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 organization is exempt from income tax.

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 est exempté d'impôts.

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.

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.

2. Accounting Policies (continued)**Financial Instruments**

The 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 will be measured at fair value, except for those financial instruments with long-term maturities and for which the Board 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.

CICA Handbook Section 3862, Financial Instruments - Disclosures and CICA Handbook Section 3863 Financial Instruments - Presentation replaced CICA Handbook Section 3861, Financial Instruments - Disclosure and Presentation for certain entities. Sections 3862 and 3863 revised and enhanced the disclosure requirements, and carried forward unchanged the presentation requirements. These new Sections would provide additional information to enable users of the financial statements to evaluate the significance of financial instruments for an entity's financial position and performance, the nature and extent of risks arising from financial instruments to which the entity is exposed, and how the entity manages those risks. The adoption of Sections 3862 and 3863 is optional for not-for-profit organizations. As a result, the Board has opted to continue to disclose and present financial instruments under the CICA Handbook Section 3861, Financial Instruments - Disclosure and Presentation in these financial statements instead of the more onerous CICA Handbook Sections 3862 and 3863.

2. Principes Comptables (suite)**Instrument financier**

Les normes comptables sur des instruments financiers requièrent que tous les actifs et les passifs financiers soient catégorisés selon leurs caractéristiques, selon les objectifs de la direction, ou selon le choix de la catégorie dans certains cas. Tous les actifs et passifs financiers sont initialement évalués à leur juste valeur, à l'exception des actifs et des passifs financiers dont l'échéance est à long terme et dont l'organisme a à la fois l'intention et la capacité de conserver jusqu'à leur échéance. Ces derniers seront évalués au coût après amortissement selon la méthode du taux d'intérêt effectif. Les gains et les pertes résultant du changement de la juste valeur d'un actif ou d'un passif financier sont comptabilisés aux opérations lorsqu'ils ont lieu.

Le chapitre 3862 du manuel de l'ICCA – informations à fournir et le chapitre 3863 du manuel de l'ICCA – présentation a remplacé le chapitre 3861 du Manuel de l'ICCA – informations à fournir et présentation pour certaines entités. Les chapitres 3862 et 3863 ont révisés et rehaussés les normes sur l'information à fournir et reporté sans changement les normes sur la présentation. Ces nouveaux chapitres offriraient des informations supplémentaires pour permettre aux utilisateurs des états financiers d'évaluer l'importance des instruments financiers sur la situation financière d'une entité et la performance, la nature et l'ampleur des risques découlant des instruments financiers auxquels l'entité est exposée et la façon dont l'entité gère ces risques. L'adoption des chapitres 3862 and 3863 est facultatif pour les organismes sans but lucratif. En conséquence, l'organisme a choisi de continuer de suivre les recommandations du chapitre 3861 du Manuel de l'ICCA – informations à fournir et présentation pour l'information à fournir et la présentation des instruments financiers dans ces états financiers au-lieu des chapitres 3862 et 3863 du manuel de l'ICCA plus onéreux.

2. Accounting Policies (continued)

The Board's financial instruments consist of cash, short and long-term investments and accounts payable and accrued liabilities. These items, except investments, are carried at cost which is equivalent to their fair values given their short-term maturities, unless otherwise noted. Investments are presented at quoted market prices provided by the organization's investment advisors.

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%

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.

2. Principes Comptables (suite)

Les instruments financiers de l'organisme comprennent l'encaisse, les comptes à recevoir, les placements et placements à courte terme et les comptes fournisseurs et frais courus. À moins d'avis contraire, les instruments financiers, sauf les placements, sont évalués au coût, qui équivaut approximativement leur juste valeur en raison de leur échéance à court terme. Les placements sont présentés au cours du marché fourni par le conseiller en placement de l'organisme.

À moins d'avis contraire, la direction estime que l'organisme n'est pas exposée à un risque de taux d'intérêt, à un risque de taux de change, ni à un risque de crédit qui proviendraient des instruments financiers.

Gestion des risques financiers

L'organisme gère son portefeuille d'investissement selon ses besoins de trésorerie et de façon à maximiser 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. L'amortissement est basé sur la durée de vie utile estimative des immobilisations. Il est calculé selon la méthode linéaire comme suit:

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

Fonds affecté d'origine interne

Le fonds de la révision des compétences a initialement été établi par le Conseil d'administration, mais il est maintenant conservé par la direction pour fournir des 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 il est maintenant conservé par la direction pour être utilisé et augmenté pour des activités qui mèneront à la mise en place d'un examen informatisé d'ici 2010.

2. Accounting Policies (continued)

The repayment of GST fund was established by management. During the year the amount of GST owing was reassessed by the Canada Revenue Agency and the balance of the liability has been paid in full.

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.

2. Principes Comptables (suite)

Le fonds de remboursement de la TPS a été établi par la direction. Au courant de l'exercice, le montant du de TPS a été réévalué par l'Agence du revenu du Canada et le solde exigé a été payé au complet.

Le fonds de contingence à des fins légales fut établi par le Conseil d'administration en cas d'éventuelles 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 reconnu comme revenu dans l'état des résultats.

3. Investments

Investments consist of corporate bonds, provincial government bonds and equity mutual funds which are carried at their fair value of \$ 909,422 with maturities ranging from July 2010 to June 2014. These investments have effective interest rates of 2.62% to 10.50%. The fair values used in these financial statements have been determined at market prices as quoted by investment brokers.

3. 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 \$909,422 avec échéances qui varient de juillet 2010 à juin 2014. Ces placements ont un taux d'intérêt effectif de 2.62% à 10.5%. La juste valeur des placements est basée sur les cours du marché fourni par le conseiller en placement de l'organisme.

4. Capital Assets

In accordance with recommendations of the Canadian Institute of Chartered Accountants for not-for-profit organizations, capital assets are capitalized and amortized over their useful lives.

4. Immobilisations

Conformément aux recommandations de l'Institut canadien des comptables agréés propres aux sociétés à but non lucratif, les immobilisations sont capitalisées et amorties sur leur durée de vie utile prévue.

4. Capital Assets (continued)

	2009			2008			
	Cost/ coût	Accumulated Amortization/ Amortis- sement accumulé	Net Book Value/ Valeur comptable nette	Cost/ coût	Accumulated Amortization Amortis- sement accumulé	Net Book Value Valeur comptable nette	
Building	\$ 196,513	\$ 23,594	\$ 172,919	\$ 196,513	\$ 14,493	\$ 182,020	Bâtissement
Furniture and equipment	9,732	4,727	5,005	9,732	3,476	6,256	Mobilier et équipement
Computer equipment	13,575	9,199	4,376	12,432	7,813	4,619	Équipement informatique
	\$ 219,820	\$ 37,520	\$ 182,300	\$ 218,677	\$ 25,782	\$ 192,895	

5. GST Repayment Reserve Fund

In 2007, 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. A reserve fund in the amount of \$ 115,000 had been restricted by management to pay the GST liability when it became due. During the year the organization paid \$132,415 to CRA for GST assessed on prior years, plus interest and penalties of \$56,414. As at December 31, 2009 the organization has no additional liability with respect to prior years' GST.

5. Fonds de remboursement de la TPS

En 2007, 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. Le Conseil peut également réclamer un crédit de taxe sur les intrants pour toutes charges encourus. Par conséquent, l'organisme avait déterminé qu'il était nécessaire de verser \$ 111,661. Un fonds affecté au montant de \$ 115,000 a été affecté par la direction afin de payer le passif de TPS lorsqu'il sera exigé. Au cours de l'exercice, l'organisme a payé \$132,415 à l'ARC pour de la TPS sur les années précédente et \$56,414 pour des pénalités et des intérêts. Au 31 décembre 2009, l'organisme n'a pas d'obligation additionnelles pour de la TPS d'années précédentes.

6. Deferred Revenue

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

6. Recettes reportées

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

7. Capital Disclosure

Management's objectives in managing the working capital reserve are to maintain adequate funds to continue operations in the event of loss of exam revenue. In this regard management aims to maintain an estimate of six months operating expenses in unrestricted reserve.

7. Information à fournir concernant le capital

L'objectif de la direction concernant la gestion de la réserve du fonds de roulement est de maintenir des fonds suffisant pour permettre la continuité des opérations dans l'éventualité d'une diminution des recettes d'examen. La direction a pour but de maintenir environ six mois de charges d'exploitation dans la réserve non affecté.

8. Comparatives

In certain instances the 2008 statement of operations amounts presented for comparative purposes have been unclassified to conform with the presentation for the current year.

8. Montants Comparatifs

Dans certains cas, les montants comparatifs de 2008 présentés pour des fin de comparaison furent redressés pour se conformer avec la présentation adoptée pour l'année courante.
