



NATIONAL DENTAL HYGIENE  
CERTIFICATION BOARD

BUREAU NATIONAL DE LA  
CERTIFICATION EN HYGIÈNE DENTAIRE

# 2010 ANNUAL REPORT

January 1 – December 31, 2010



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2010



# Our Ends

**The National Dental Hygiene Certification Board exists so that Canadian Regulators, acting in the public interest, have reliable and valid testing mechanisms for assessing current dental hygiene competencies.**

This is further defined, in order of priority as:

1. Canadian Regulators trust our testing mechanisms for assessing entry level competencies.
  - 1.1 They 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.
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.



2010

# The 2010 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

College of Dental Hygienists of Manitoba

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**

**Heather Biggar**

**Ray Wenn**

**Dianne Gallagher**

**Stephanie Gordon**

**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. NDHCB delivered 1909 examinations in 2010.

For the past few years, much of the NDHCB's resources have been focused on preparation for computer-based testing. We are pleased to report that in September 2010 NDHCB successfully piloted its first computer-based exam. The pen and paper examinations of the past will be fully replaced by computer-based examinations in 2011.

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 National Dental Hygiene Certification Examination remains relevant and current. Most recently, NDHCB collaborated with the above named agencies in a project that resulted in of a new document titled *Entry-to-Practice Competencies and Standards for Canadian Dental Hygienists, January 2010*. Dental hygiene educational programs have committed to ensuring that all of the competencies are inclusive in their programs by 2012 and NDHCB has undertaken a comprehensive review of its examination blueprint in order to begin testing against the revised competencies.

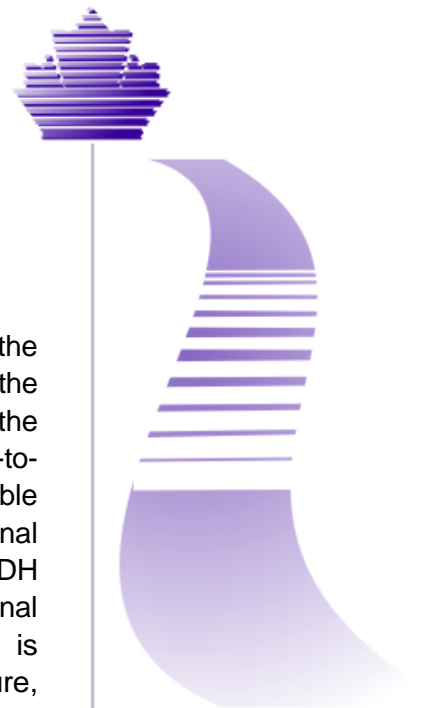
On behalf of the Board of Governors, I'd like to take this opportunity to acknowledge the Examination Committee, the item writers, the French Validation Group, the Review Committee and the Executive Director, Doris Lavoie, and his staff who work so diligently to ensure the smooth functioning of the organization and delivery of its examinations. Without their contributions the Board would be unable to achieve its goals and objectives.

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 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. A revised Blueprint will be published in the fall of 2011 and it will reflect the new National Competencies approved in 2010 by dental hygiene authorities. 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.



# 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 2010, the NDHCB received and granted 11 requests for testing accommodations.

In 2010, the NDHCE was offered on January 25, May 25 and September 20 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. We also conducted a pilot of the computer-based version of our exam on September 20, 2010 for 47 candidates in the Toronto and Edmonton areas since, starting in January 2011, the exam will be offered in computerized form only. 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 May 2010 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 2009–2010 NDHCEs						
Examination	# of Candidates		# of Pass		Pass Rate	
	2009	2010	2009	2010	2009	2010
January	415	340	276	240	67%	72%
May	1,069	1,117	986	1027	92%	92%
September	529	452	418	336	79%	74%
<b>TOTAL</b>	2,093	<b>1,909</b>	1,680	<b>1,607</b>	83%	<b>84%</b>





15 non-accredited Canadian programs had candidates who wrote at least one of the examinations in 2010. 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 2010			May 2010			Sep 2010			Combined 2010		
	Tot	Pass	%	Tot	Pass	%	Tot	Pass	%	Tot	Pass	%
Cdn non-accred progra	136	88	65%	165	112	68%	147	77	52%	448	277	62%
Int'l non-accred progra	2	1	50%	1	0	0%	5	4	80%	8	5	63%
Tot non-accredited	138	89	64%	166	112	67%	152	81	53%	456	282	62%
Total accredited	202	155	77%	951	915	96%	300	255	85%	1453	1325	91%
Combined Total	340	244	72%	1117	1027	92%	452	336	74%	1909	1607	84%



# Board committees

## Review committee

The Review Committee's mandate was expanded in 2010. It is now responsible to the Board for any type of issue that any NDHCB client or candidate wishes to appeal including 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 2010, there was one request for a formal review of unsuccessful examination results and one request for review of the decision to deny eligibility of a candidate for a specific exam date. After extensive investigation, the Review Committee determined that no irregularities had occurred in both cases and the original decision was maintained.

## 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 2011 we will be offering computerized delivery of all the exams.

## 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 2010, we approved eligibility to write the NDHCE for 265 applicants from 15 non-accredited Canadian programs (we conducted a total of 29 "group" evaluations as some colleges had more than one graduating class in the same year). All applicants who graduated from a non-accredited Canadian program and whose evaluations were completed were found eligible except for one candidate whose evaluation is currently on hold until additional documentation is provided.

As for graduates of international non-accredited programs, we approved eligibility for 7 individuals; denied 5 and 5 more were still awaiting documentation or were under evaluation by the end of 2010.





## Examination Committee

Subject Matter Experts, staff and a representative from our psychometrics consultants, met on numerous occasions to oversee all test preparation and evaluation activities related to the examination development, including the revision of the NDHCB Blueprint for the exam based on the latest National Dental Hygiene Competencies.

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

We held multiple Item Writing training/group review sessions in 2010. We currently have a pool of about 25 Dental hygiene Subject Matter Experts from across the country, actively writing new items and adding to our Item bank. All are using secure Web-based software that allows remote online item writing from their home or office so that these Subject Matter Experts can write new items year-round. So far over 1,400 new items have been submitted/reviewed using this software.

We recently started developing more sophisticated items using radiographs, to be used on future exams now that they are delivered electronically. Our goal is to develop more sophisticated items using pictures/photographs, pictograms, drag and drop multiple choice items, hot spots, decision-based scenarios, etc., over the next few years.

## 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**

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## **Financial Statements / États financiers**

**For the year ended December 31, 2010  
Pour l'exercice terminé le 31 décembre 2010**

**National Dental Hygiene Certification Board**  
**Bureau national de la certification en hygiène dentaire**  
**Financial Statements**  
**États financiers**  
For the year ended December 31, 2010  
Pour l'exercice terminé le 31 décembre 2010

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## Auditors' Report

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### To the Members of National Dental Hygiene Certification Board

#### Report on the Financial Statements

We have audited the accompanying financial statements of National Dental Hygiene Certification Board which comprise the balance sheet as at December 31, 2010, and the statements of operations, changes in net assets and cash flows for the year then ended.

#### Management's responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally acceptable accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

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 comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2010, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

#### Report on Other legal and Regulatory Requirements

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  
April 14, 2011  
Ottawa, Ontario

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## Rapport des vérificateurs

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### Aux administrateurs du Bureau national de la certification en hygiène dentaire

#### Rapport sur les états financiers

Nous avons effectué l'audit des états financiers du Bureau national de la certification en hygiène dentaire comprenant le bilan au 31 décembre 2010 et les états des résultats, de l'évolution des actifs nets et des flux de trésorerie pour l'exercice terminé à cette date ainsi qu'un résumé des principales méthodes comptables et d'autres informations explicatives.

#### Responsabilité de la direction pour les états financiers

La direction est responsable de la préparation de ces états financiers conformément aux principes comptables généralement reconnus du Canada ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

#### Responsabilité de l'auditeur

Notre responsabilité consiste à exprimer une opinion sur ces états financiers sur la base de notre audit. Nous avons réalisé notre audit selon les normes d'audit généralement reconnues du Canada. Ces normes requièrent que nous nous conformions aux règles de déontologie et que nous planifions et réalisons l'audit de façon à obtenir l'assurance raisonnable que les états financiers ne comportent pas d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs. Dans l'évaluation de ces risques, l'auditeur prend en considération le contrôle interne de l'entité portant sur la préparation des états financiers afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'entité. Un audit comporte également l'appréciation du caractère approprié des méthodes comptables retenues et du caractère raisonnable des estimations comptables faites par la direction, de même que l'appréciation de la présentation des états financiers.

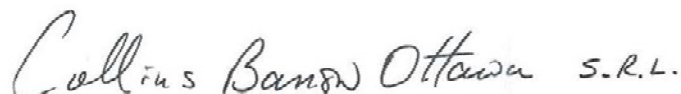
Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

#### Opinion

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.

#### Rapport sur d'autres exigences juridiques et réglementaires

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.



Comptables agréés, experts-comptables autorisés  
le 14 avril 2011  
Ottawa, Ontario

## National Dental Hygiene Certification Board

Bureau national de la certification en  
hygiène dentaire

## Balance Sheet

## Bilan

December 31

31 décembre

	2010	2009	
<b>Assets</b>	<b>\$</b>	<b>\$</b>	<b>Actif</b>
<b>Current</b>			<b>Actif à court terme</b>
Cash	-	33,301	Encaisse
Short-term investments (Note 3)	200,695	203,710	Placements à court terme (note 3)
Prepaid expenses	75,335	90,421	Frais payés d'avance
	<b>276,030</b>	327,432	
<b>Capital assets (Note 4)</b>	<b>182,350</b>	182,300	<b>Immobilisations (note 4)</b>
<b>Investments (Note 3)</b>	<b>815,355</b>	705,712	<b>Placements (note 3)</b>
	<b>1,273,735</b>	1,215,444	
<b>Liabilities and Fund Balances</b>			<b>Passif et solde des fonds</b>
<b>Current</b>			<b>Passif à court terme</b>
Bank indebtedness	44,253	-	Dette bancaire
Accounts payable and accrued liabilities	28,879	23,639	Comptes fournisseurs et frais courus
Deferred revenue (Note 5)	171,160	187,925	Recettes reportées (note 5)
	<b>244,292</b>	211,564	
<b>Net assets</b>			<b>Actif net</b>
Restricted to review of competencies fund	-	43,512	Affecté au fonds de la révision des compétences
Restricted to implementation of computer based-testing fund	-	267,534	Affecté au fonds de la création d'un examen informatisé
Restricted to legal reserve fund	100,000	114,685	Affecté au fonds de contingence à des fins légales
Net assets invested in capital assets (Note 4)	182,350	182,300	Actif net investi en immobilisations (note 4)
Unrestricted	747,093	395,849	Non affecté
	<b>1,029,443</b>	1,003,880	
	<b>1,273,735</b>	1,215,444	

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>2010</u>	<u>2009</u>	
<b>Net Assets Restricted to Review of Competencies</b>	<b>\$</b>	<b>\$</b>	<b>Actif net affecté à la révision des compétences</b>
Balance, beginning of year	43,512	43,512	Solde, début de l'exercice
Transfer to unrestricted net assets (net)	<u>(43,512)</u>	-	Transfert à l'actif net non affecté (net)
Balance, end of year	<u>-</u>	<u>43,512</u>	Solde, fin de l'exercice
<b>Net Assets Restricted to Implementation of Computer-based Testing</b>			<b>Actif net affecté à la création d'un examen informatisé</b>
Balance, beginning of year	267,534	267,534	Solde, début de l'exercice
Transfer to unrestricted net assets (net)	<u>(267,534)</u>	-	Transfert à l'actif net non affecté (net)
Balance, end of year	<u>-</u>	<u>267,534</u>	Solde, fin de l'exercice
<b>Net Assets Restricted to Repayment of GST</b>			<b>Actif net affecté au fonds de remboursement de la TPS</b>
Balance, beginning of year	-	115,000	Solde, début de l'exercice
Transfer to unrestricted net assets	<u>-</u>	<u>(115,000)</u>	Transfert à l'actif net non affecté
Balance, end of year	<u>-</u>	<u>-</u>	Solde, fin de l'exercice
<b>Net Assets Restricted to Legal Reserve</b>			<b>Actif net affecté au fonds de contingence à des fins légales</b>
Balance, beginning of year	114,685	110,240	Solde, début de l'exercice
Transfer (to) from unrestricted net assets	<u>(14,685)</u>	<u>4,445</u>	Transfert de l'actif net non affecté
Balance, end of year	<u>100,000</u>	<u>114,685</u>	Solde, fin de l'exercice
<b>Net Assets Invested in Capital Assets</b>			<b>Actif net investi en immobilisations</b>
Balance, beginning of year	182,300	192,895	Solde, début de l'exercice
Invested in capital assets	13,342	1,143	Investissement en immobilisations
Amortization for the year	<u>(13,292)</u>	<u>(11,738)</u>	Amortissement pour l'année
Balance, end of year	<u>182,350</u>	<u>182,300</u>	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>2010</u>	<u>2009</u>	
<b>Unrestricted Net Assets</b>	<b>\$</b>	<b>\$</b>	<b>Actif net non affecté</b>
Balance, beginning of year	<b>395,849</b>	258,786	Solde, début de l'exercice
Excess of revenue over expenses for the year	<b>25,563</b>	15,913	Excédent des revenus sur les dépenses pour l'année
Transfer from review of competency fund	<b>43,512</b>	-	Transfert du fonds de la révision des compétences
Transfer from implementation of computer-based testing fund (net)	<b>267,534</b>	-	Transfert du fonds de la création d'un examen informatisé (net)
Transfer from repayment of GST fund	-	115,000	Transfert du fonds de remboursement de la TPS
Transfer (to) from legal reserve fund	<b>14,685</b>	(4,445)	Transfert (au) du fonds de contingence à des fins légales
Invested in capital assets	<b>(13,342)</b>	(1,143)	Investissement en immobilisations
Transfer amortization of capital assets to net assets invested in capital assets	<b>13,292</b>	11,738	Transfert de l'amortissement des immobilisations au investissement en immobilisation
Balance, end of year	<b>747,093</b>	395,849	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>2010</u>	<u>2009</u>	
	\$	\$	
<b>Revenue</b>			<b>Recettes</b>
Examination fees	937,300	981,700	Frais d'examens
Evaluation fees	112,150	107,740	Frais d'évaluation
Investment income	48,004	47,478	Revenu de placements
Miscellaneous	24,075	11,914	Divers
	<u>1,121,529</u>	<u>1,148,832</u>	
<b>Expenses</b>			<b>Charges</b>
Governance	69,851	74,360	Gouvernance
NDHCE development	442,661	439,672	Développement de l'ECNHD
NDHCE administration	203,498	171,614	Administration de l'ECNHD
Special projects	-	5,601	Projets spéciaux
Professional fees	50,911	32,650	Honoraires professionnels
Salaries and benefits	205,407	208,962	Salaires et avantages sociaux
Office administration	80,656	158,208	Administration du bureau
CDAC grant	10,000	10,000	Octroi à la CADC
Repairs and maintenance	339	634	Entretien et réparations
Amortization of capital assets	13,292	11,738	Amortissement des immobilisations
Condominium fees	19,351	19,480	Frais de condominium
	<u>1,095,966</u>	<u>1,132,919</u>	
<b>Excess of revenue over expenses for the year</b>	<b>25,563</b>	<b>15,913</b>	<b>Excédent des recettes sur les charges pour l'exercice</b>

**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>2010</u>	<u>2009</u>	
	\$	\$	
<b>Cash flows from operating activities</b>			<b>Flux de trésorerie provenant d'activités d'exploitation</b>
Excess of revenue over expenses for the year	25,563	15,913	Excédent des recettes sur les charges pour l'exercice
Adjustments for:			Ajustements attribuées à:
Fair market value adjustment on investments	(13,110)	15,468	Ajustement de la juste valeur des placements
Amortization of capital assets	13,292	11,738	Amortissement des immobilisations
	<u>25,745</u>	<u>43,119</u>	
Changes in non-cash working capital items:			Variation des éléments hors caisse du fonds de roulement:
Accounts receivable	-	8,347	Comptes à recevoir
Prepaid expenses	15,086	(30,206)	Frais payés d'avance
Accounts payable	5,240	(167,738)	Comptes fournisseurs et frais courus
Deferred revenue	(16,765)	(25,955)	Recettes reportées
	<u>29,306</u>	<u>(172,433)</u>	
<b>Cash flows from investing activities</b>			<b>Flux de trésorerie provenant des activités d'investissement</b>
Net (purchase) disposal of investments	(93,518)	182,282	Net de (l'achat) la cession de placements
Purchase of capital assets	(13,342)	(1,143)	Acquisition d'immobilisations
	<u>(106,860)</u>	<u>181,139</u>	
<b>Increase (decrease) in cash during the year</b>	<b>(77,554)</b>	<b>8,706</b>	<b>Augmentation (diminution) de l'encaisse au cours de l'exercice</b>
<b>Cash, beginning of year</b>	<u><b>33,301</b></u>	<u><b>24,595</b></u>	<b>Encaisse, début de l'exercice</b>
<b>Cash (bank indebtedness), end of year</b>	<u><b>(44,253)</b></u>	<u><b>33,301</b></u>	<b>Encaisse (la dette bancaire), fin de l'exercice</b>

**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.

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**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 (bank indebtedness), 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.

The Board's investments are classified as held for trading in accordance with CICA Handbook Section 3855, "Financial Instruments - Recognition and Measurement". Purchases and sales of investments are recorded at the trade date and transaction costs are expensed as incurred and recorded in the Statement of Operations. Investment earnings (losses) includes realized and unrealized gains and losses computed on the average cost basis, interest and dividends received and accrued interest.

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** (suite)

Les instruments financiers de l'organisme comprennent l'encaisse (la dette bancaire), 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.

Les investissements de l'organisme sont classés comme détenus à des fins de transaction conformément au chapitre 3855 du Manuel, « Instruments financiers - comptabilisation et évaluation ». Les achats et ventes de placements sont comptabilisés à la date de transaction et les coûts de transaction sont passés en charges et inscrits dans la Déclaration des opérations. Les revenus de placements (pertes) réalisés et comprend les gains et les pertes calculées sur la base du coût moyen, intérêts et dividendes reçus et les intérêts courus.

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%

**2. Accounting Policies (continued)****Internally Restricted Funds**

The review of competencies fund was initially established by the board of directors to provide for activities related to the review of the Blueprint 2010. This fund is no longer required and the residual net assets have been transferred back to unrestricted net assets.

The implementation of computer-based testing fund was initially established by the board of directors to be used and augmented for activities leading to computer-based testing in 2010. This fund is no longer required and the residual net assets have been transferred back to unrestricted net assets.

The repayment of GST fund was established by management. In 2009 the amount of GST owing was reassessed by the Canada Revenue Agency and the balance of the liability has been paid in full.

The legal reserve fund was established by the board of governors 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)****Fonds affecté d'origine interne**

Le fonds de la révision des compétences a initialement été établi par le Conseil d'administration pour fournir des activités liées à la révision du Plan directeur 2010. Ce fonds n'est plus nécessaire et l'actif net résiduel ont été transféré à actifs nets non affectés.

Le fonds de création d'un examen informatisé a initialement été établi par le Conseil d'administration pour être utilisé et augmenté pour des activités qui mèneront à la mise en place d'un examen en 2010. Ce fonds n'est plus nécessaire et l'actif net résiduel ont été transféré à actifs nets non affectés.

Le fonds de remboursement de la TPS a été établi par la direction. Au courant de l'année 2009, 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.

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**3. Investments**

Investments consist of corporate bonds, provincial government bonds and equity mutual funds which are carried at their fair value of \$ 1,016,050, which includes accrued interest. These investments mature between August 2011 and March 2015. 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 \$1,010,801, qui inclut les intérêts courus. Ces placements viennent à échéance entre août 2011 et mars 2015. 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.

	2010			2009			
	Cost/ coût	Accumulated Amortization/ Amortis- ement accumulé	Net Book Value/ Valeur comptable nette	Cost/ coût	Accumulated Amortization Amortis- ement accumulé	Net Book Value Valeur comptable nette	
Building	\$ 196,513	\$ 32,240	\$ 164,273	\$ 196,513	\$ 23,594	\$ 172,919	Bâtissement
Furniture and equipment	9,732	5,728	4,004	9,732	4,727	5,005	Mobilier et équipement
Computer equipment	26,917	12,844	14,073	13,575	9,199	4,376	Équipement informatique
	<b>\$ 233,162</b>	<b>\$ 50,812</b>	<b>\$ 182,350</b>	<b>\$ 219,820</b>	<b>\$ 37,520</b>	<b>\$ 182,300</b>	

**5. Deferred Revenue**

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

**5. Recettes reportées**

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

**6. 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.

**6. 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 suffisants 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 affectée.

**7. Future Changes in Accounting Standards**

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

The CICA has also announced that effective January 1, 2012 Canadian private sector not-for-profit organizations (i.e. those not controlled by government entities) will have a new financial reporting framework and that early adoption will be permitted.

For organization's that do not adopt IFRS but rather adopt the new not-for-profit standards the existing not-for-profit accounting standards will remain, supplemented by the new private enterprise standards. The new private enterprise standards include recognition, measurement and presentation changes and simplifications in many areas as well as reduced required disclosures in the financial statements whereas IFRS would require to some extent different and expanded recognition, measurement, presentation and disclosure standards.

The organization expects to adopt the new not-for-profit standards and further expects that there will be no material impact on the organization's financial statements of doing so.

**7. Changement ultérieur des normes comptables**

Le Conseil des normes comptables de l'ICCA a annoncé que toutes les entités déclarantes au Canada, sous réserve de certaines exceptions qui comprennent les organismes sans but lucratif, adopteront des Normes internationales d'information financière (IFRS) à titre de principes comptables généralement reconnus pour les exercices commençant le ou après le 1 Janvier, 2011. L'organisme, à sa discrétion, peut adopter les IFRS si elle le désire.

L'ICCA a également annoncé qu'à compter du 1 Janvier, 2012 du secteur privé canadien sans but lucratif (c.-à ceux qui n'ont pas contrôlé par des entités publiques) aura un nouveau cadre de rapport financier et que l'adoption anticipée sera permise.

Pour les organismes qui ne sont pas adopter les IFRS, mais plutôt adopteront les nouvelles normes pour les organismes sans but lucratifs, des normes comptables actuelles pour des organismes sans but lucratif resteront, complété par les nouvelles normes des entreprises privées. Les nouvelles normes des entreprises privées comprennent des changements de constatation, de mesure et de présentation et de simplifications dans de nombreux domaines ainsi qu'une réduction des divulgations requises dans les états financiers IFRS, il faudrait alors que dans une certaine mesure différents et élargi constatation, de mesure, de présentation et les normes de divulgation.

L'organisme prévoit d'adopter les nouvelles normes pour les organismes sans but lucratif et s'attend également à ce qu'il n'y aura pas d'impact significatif sur les états financiers de l'organisme de le faire.