



NATIONAL DENTAL HYGIENE  
CERTIFICATION BOARD

BUREAU NATIONAL DE LA  
CERTIFICATION EN HYGIÈNE DENTAIRE

# 2015 ANNUAL REPORT

January 1– December 31, 2015



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# 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 for entry-to-practice and quality assurance.
2. Examination candidates/applicants are able to participate in the examination process within a reasonable amount of time and at a reasonable price.
  - 2.1 They will have clear, defensible criteria for examination eligibility.
  - 2.2 They will have clear, accurate and comprehensive exam parameters.
  - 2.3 They will take an exam that is free of bias.
  - 2.4 They will receive feedback that identifies areas for improvement.
3. Educators, accreditors of dental hygiene educational programs, dental hygiene professionals and dental hygiene professional organizations will recognize and champion the quality, validity and reliability of national dental hygiene certification.



# The 2015 NDHCB Board of Governors

## APPOINTING AGENCIES

College of Dental Hygienists  
of Manitoba (CDHM)

College of Dental Hygienists  
of British Columbia (CDHBC)

Saskatchewan Dental Hygienists  
Association (SDHA)

Newfoundland and Labrador  
College of Dental Hygienists (NLCDH)

College of Dental Hygienists  
of Nova Scotia (CDHNS)

Dental Council of Prince Edward  
Island (DCPEI)

Public Member

Commission on Dental  
Accreditation of Canada (CDAC)

New Brunswick College of  
Dental Hygienists (NBCDH)

College of Registered Dental  
Hygienists of Alberta (CRDHA)

College of Dental Hygienists  
of Ontario (CDHO)

Canadian Dental Hygienists  
Association (CDHA)

**NDHCB Executive Director**

## REPRESENTATIVES

**Stephanie Gordon**  
(President)

**Heather Biggar**  
(Vice-President)

**Kellie Watson**

**Daniel Mercer**

**Patricia Grant**

**Alison MacDougall**

**Cindy McLean**

**Frédéric Duguay**

**Diane Thériault**

**Stacy Bryan-Mackie**

**Lisa Taylor**

**Mary Bertone**

**Doris Lavoie**



# President's Message

The National Dental Hygiene Certification Board (NDHCB) is dedicated to credentialing dental hygiene practitioners in Canada and exists so that Canadian Regulators, acting in the public interest, have reliable and valid testing mechanisms for assessing current dental hygiene competencies of graduates of both Canadian and international dental hygiene programs.

Through the use of the Policy Governance® Model and linkage with the provincial dental hygiene regulators, the Commission on Dental Accreditation of Canada (CDAC), the Canadian Dental Hygienists Association (CDHA), 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 examination remains relevant and current.

The Board of Governors (BOG) has prioritized linking with its ownership, consequently, the NDHCB hosted an ownership linkage event on June 17, 2015, with thirty-one invited guests (“NDHCB owners”) attended, including regulators from a number of Canadian jurisdictions (BC, AB, SK, MB, ON, QC, NFDL, NS, PEI and NB), educators from BC dental hygiene programs, professional association representatives (BCDHA and CDHA), regulatory Board members from a number of the above provinces and NDHCB Governors and staff. The objective of this event was to gather information from key “owners” to further inform the work of the NDHCB in effectively meeting its ENDS. This event was the first of several activities to be rolled out as part of the NDHCB’s new strategic ‘ownership linkage’ plan. The information reflected in this report will be used, along with much more ‘trend and issue’ information and owner feedback yet to be gathered, to inform future Ends policies.

The monitoring and review of board policies are tasks the BOG takes seriously. Special consideration is being afforded to eligibility criteria to write the exam and the relationship between individual regulator bodies and the NDHCB.

I am honored to serve in my first year as President for the Board of Governors, and it is my pleasure to welcome two (2) new governor to the Board this year: Mary Bertone as the CDHA Educators representative and Stacy Bryan-Mackie from the College of Registered Dental Hygienists of Alberta. Our sincere thanks goes out to Brenda Walker who served the NDHCB Board for many years as and a member and as President of the Board, and Carol Yakiwchuk who was the previous CDHA Educators representative. I would also like to thank Heather Biggar who has graciously stepped into the role of Vice-Chair and is a wonderful support to me.

On behalf of the Board of Governors, I’d like to take this opportunity to acknowledge the Examination Committee, the Item Writers and Reviewers, and the French Validation Group for their fantastic work. In addition, we feel so fortunate to have our Executive Director, Doris Lavoie, and his staff who work so diligently to ensure that all exam processes operate smoothly and efficiently.

In this *Annual Report 2015* we are pleased to highlight the NDHCB’s activities and examination results. As a Board of Governors, as staff, and as volunteers we also take this opportunity to reinforce our commitment to providing outstanding testing and assessment resources for the dental hygiene profession.

Respectfully submitted,



Stephanie Gordon, RDH, BA  
President

# The National Dental Hygiene Certification Board

The National Dental Hygiene Certification Board offers the National Dental Hygiene Certificate credential, based on successfully completing the National Dental Hygiene Certification Examination (NDHCE). The NDHCE is only offered to eligible dental hygiene candidates who have met minimal dental hygiene educational requirements (see next page). It measures the knowledge of new graduates from Canadian DH programs and internationally trained DH Professionals, against current national dental hygiene practice and educational standards. The NDHCB also offers a Quality Assurance (QA) Test. The QA Test is only offered to registered dental hygienists (RDHs) who have been granted eligibility by their Dental Hygiene Regulatory Authority (DHRA).

All examinations test the level of knowledge, judgment and skills of Canadian Dental Hygienists that are expected at the entry-to-practice level. Examinations are constructed in such a way that they respect diversity in terms of culture, provincial/territorial regulations, language and special needs. The process to develop the exams is thorough and includes checks and balances as well as multiple layers of review. Examinations are fair and meet or 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 an essential criterion for first-time registration/licensure with DHRAs in all provinces except Quebec. However, all can count on the NDHCB to develop and administer dependable and justifiable assessment examinations standardized throughout Canada.

All examinations are based on the NDHCB Blueprint which reflects National dental hygiene entry-to-practice competencies. The first dental hygiene competencies were developed in 1995 and last revised in 2011. A new version is scheduled to be published in 2016. The competencies identified in the Blueprint are based on the latest national education and practice standards and were reviewed and validated by dental hygiene professionals representing a diversity of practice settings and 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 NDHCE?

### *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.

### *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/scribe. In 2015, the NDHCB granted 25 requests for testing accommodations to candidates who presented proper substantiation and supporting documentation.

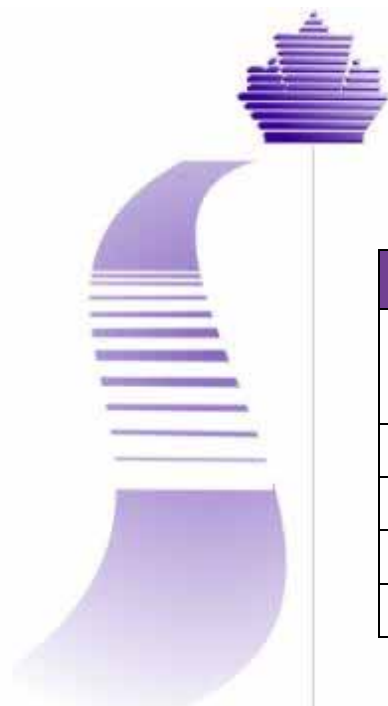
Last year, the NDHCE was again offered in electronic form only, through secure Internet connections, on January 19-20, May 19-20 and September 21-22 at computerized exam centres all located within 100 km (1-hour drive) of any Canadian accredited dental hygiene school that fielded candidates for a particular exam. Test centre supervisors (proctors) were hired, selected and oriented to NDHCE administration guidelines by Yardstick Software Inc., the Edmonton based testing company that administered all our exams through CBT (Computer Based Testing) using a highly secure delivery process.

The development of all our exams was also facilitated by Yardstick who made sure that exam forms were subjected to a rigorous statistical validation process.

NDHCE results were then reported to the candidates (pass or fail) and aggregate results were communicated to the dental hygiene programs and to participating dental hygiene regulatory authorities. 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 all 2015 results were certified as representing a valid measure of the candidates' competence in the domains assessed by the NDHCE.

The list on the next page gives a statistical overview of those NDHCE results:





Comparative Results of the 2014 and 2015 NDHCEs						
Examination	# of Candidates		# who Passed		Pass Rate	
	2014	2015	2014	2015	2014	2015
January	261	276	225	208	86%	75%
May	678	772	594	657	88%	85%
September	225	232	147	164	65%	71%
<b>TOTAL</b>	<b>1164</b>	<b>1280</b>	<b>966</b>	<b>1029</b>	<b>83%</b>	<b>80%</b>

There are currently 29 dental hygiene programs operating in Canada (outside of Québec); 21 are publicly and 8 are privately funded. All Canadian programs outside Québec are however accredited with the Commission on Dental Accreditation of Canada (CDAC).

While it is projected that approximately 1,170 candidates will write the National Dental Hygiene Certification Exam in 2016, it is estimated that this number should stabilize at around 1,100 to 1,150 candidates per year over the next few years.



# Board committees

## Ad Hoc committees on Appeals of Formal Review Decisions

Ad Hoc committees on Appeals of Formal Review Decisions are 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 2015, there were no appeals from unsuccessful candidates.

## Ad Hoc Committee on the Governance Budget

Over the course of the year, the NDHCB Board of Governors oversaw the work of this ad-hoc committee comprised of the President and the Vice-President to develop the 2016 Governance Budget.





# Operational issues

The NDHCB has in place modern item development mechanisms and examination delivery tools, combined with initiatives such as having a superior governance model (Policy Governance®), offering multiple resources online (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 2015 all exams were delivered exclusively in computerized form except for a few candidates who required special accommodations.

## Eligibility Evaluations

The NDHCB is 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 Commission on Dental Accreditation (ADA-CODA). In order to establish applicants' eligibility, we evaluate each applicant's educational credentials according to specific criteria based on the national competencies.

In 2015, we received eligibility applications from 8 individuals trained outside of Canada or the US and completed the evaluation for 8 applicants (5 from previous years and 3 from last year) since all the others were still missing documents.

Out of the 8 evaluations we completed, 4 applicants were deemed eligible to write the NDHCE while the other 4 were turned down because they did not meet our eligibility standards.



## Examination Committee

Subject Matter Experts, staff and a psychometrician from Yardstick, met on two occasions and had one teleconference to oversee all test preparation and evaluation activities related to the examination development, including the NDHCE and the 2016 version of the Competency Blueprint.

The calibration and the passing score of all test forms were determined using the Modified Angoff Method.

## NDHCE Item Writing

In 2015, we trained a total of 11 new item writers. We also held two group review sessions to validate a number of new items. We currently have a pool of about 30 active Dental hygiene Subject Matter Experts from across the country, writing new items and adding to our Item bank. So far our operational item bank contains over 1,800 items that are being used on different exam forms, covering every competency identified in our Blueprint including some more sophisticated items using pictures/photographs and radiographs.





## **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.

## **Quality Assurance Test**

The Quality Assurance (QA) Assessment Tool we originally developed at the request of the College of Dental Hygienists of British Columbia (CDHBC) was administered to over 1,500 BC registrants over the past three years. The latest version still comprises 75 items delivered randomly from a pool of 110 pre-selected items. Since 2015, the QA test is now administered in British Columbia, Ontario and to a lesser extent in Alberta.



# **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, 2015**

**Pour l'exercice terminé le 31 décembre 2015**

**National Dental Hygiene Certification Board**  
**Bureau national de la certification en hygiène dentaire**  
**Financial Statements**  
**États financiers**  
For the year ended December 31, 2015  
Pour l'exercice terminé le 31 décembre 2015

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## Independent Auditor's 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, 2015 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, 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 the 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, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

*Collins Barrow Ottawa LLP*

Chartered Professional Accountants, Licensed Public Accountants  
April 14, 2016  
Ottawa, Ontario

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## Rapport de l'auditeur indépendant

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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 2015 et les états des résultats, de l'évolution de actif net et des flux de trésorerie pour l'exercice terminé 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 normes comptables canadiennes pour les organismes sans but lucratif 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 réalisions l'audit de façon à obtenir l'assurance raisonnable que les états financiers ne comportent pas d'anomalies significatives.

Un audit implique la mise en oeuvre de procédures en vue de recueillir des éléments probants concernant les montants et les informations fournis dans les états financiers. Le choix des procédures relève du jugement de l'auditeur, et notamment de son évaluation des risques que les états financiers comportent des 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 suffisant 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 2015 ainsi que des résultats de ses opérations et de ses flux de trésorerie pour l'exercice terminé selon les normes comptables canadiennes pour les organismes sans but lucratif.

*Collins Barron Ottawa s. r. l.*

Comptables professionnels agréés, experts-comptables autorisés

le 14 avril 2016

Ottawa (Ontario)

**National Dental Hygiene Certification Board**

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

**Balance Sheet**

**Bilan**

**December 31**

**31 décembre**

	<u>2015</u>	<u>2014</u>	
<b>Assets</b>	<b>\$</b>	<b>\$</b>	<b>Actif</b>
<b>Current</b>			<b>Actif à court terme</b>
Cash	69,169	80,305	Encaisse
Short-term investments (Note 3)	128,972	233,341	Placements à court terme (note 3)
Accounts receivable	-	350	Débiteurs
Prepaid expenses	50,486	41,308	Frais payés d'avance
	<u>248,627</u>	355,304	
<b>Investments (Note 3)</b>	<b>823,485</b>	675,794	<b>Placements (note 3)</b>
<b>Tangible capital assets (Note 4)</b>	<b>132,646</b>	137,559	<b>Immobilisations corporelle (note 4)</b>
	<u>1,204,758</u>	1,168,657	
<b>Liabilities and Fund Balances</b>			<b>Passif et solde des fonds</b>
<b>Current</b>			<b>Passif à court terme</b>
Accounts payable and accrued liabilities	41,375	53,840	Créditeurs et frais courus
Government remittances payable	3,036	10,650	Remises gouvernementales à payer
Deferred revenue (Note 5)	144,670	204,830	Recettes reportées (note 5)
	<u>189,081</u>	269,320	
<b>Net assets</b>			<b>Actif net</b>
Restricted to legal reserve fund	100,000	100,000	Affecté au fond de prévoyance à des fins légales
Restricted to succession planning fund	100,000	100,000	Affecté au fond de plans de succession
Net assets invested in tangible capital assets	132,646	137,559	Actif net investi en immobilisations corporelle
Unrestricted	683,031	561,778	Non affecté
	<u>1,015,677</u>	899,337	
	<u>1,204,758</u>	1,168,657	

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 l'exercice terminé le 31 décembre

	2015	2014	
	\$	\$	
<b>Net assets restricted to succession planning</b>			<b>Actif net affecté à la planification de la relève</b>
Balance, beginning of year	<u>100,000</u>	100,000	Solde, début de l'exercice
Balance, end of year	<u>100,000</u>	100,000	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	<u>100,000</u>	100,000	Solde, début de l'exercice
Balance, end of year	<u>100,000</u>	100,000	Solde, fin de l'exercice
<b>Net assets invested in tangible capital assets</b>			<b>Actif net investi en immobilisations corporelles</b>
Balance, beginning of year	137,559	142,472	Solde, début de l'exercice
Amortization for the year	<u>(4,913)</u>	(4,913)	Amortissement pour l'année
Balance, end of year	<u>132,646</u>	137,559	Solde, fin de l'exercice
<b>Unrestricted net assets</b>			<b>Actif net non affecté</b>
Balance, beginning of year	561,778	571,118	Solde, début de l'exercice
Deficiency of revenue over expenses for the year	116,340	(14,253)	Insuffisance des recettes sur les charges pour l'année
Transfer amortization of capital assets to net assets invested in tangible capital assets	<u>4,913</u>	4,913	Transfert de l'amortissement des immobilisations au investissement en immobilisations corporelles
Balance, end of year	<u>683,031</u>	561,778	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 l'exercice terminé le 31 décembre

	2015	2014	
	\$	\$	
<b>Revenue</b>			<b>Recettes</b>
Examination fees	836,665	721,880	Frais d'examens
Investment income	6,869	11,428	Revenu de placements
Miscellaneous	14,243	7,717	Divers
Prep test	40,785	22,085	Test préparatoire
QA test	59,380	55,100	Test d'AQ
Net gain on investments	18,571	17,150	Gain net sur les investissements
	<b>976,513</b>	<b>835,360</b>	
<b>Expenses</b>			<b>Charges</b>
Governance	84,365	95,712	Gouvernance
NDHCE development	216,944	225,727	Développement de l'ECNHD
NDHCE administration	149,485	114,017	Administration de l'ECNHD
Special projects	54,453	42,619	Projets spéciaux
Professional fees	26,988	38,454	Honoraires professionnels
Salaries and benefits	236,909	234,040	Salaires et avantages sociaux
Office administration	56,985	65,026	Administration du bureau
CDAC grant	10,000	10,000	Octroi à la CADC
Amortization of tangible capital assets	4,913	4,913	Amortissement des immobilisations corporelles
Condominium fees	19,131	19,105	Frais de condominium
	<b>860,173</b>	<b>849,613</b>	
<b>Excess (deficiency) of revenue over expenses for the year</b>	<b>116,340</b>	<b>(14,253)</b>	<b>Excès (insuffisance) 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 des flux de trésorerie**
**For the year ended December 31**
**Pour l'exercice terminé le 31 décembre**

	<u>2015</u>	<u>2014</u>	
	\$	\$	
<b>Cash flows from operating activities</b>			<b>Flux de trésorerie provenant d'activités d'exploitation</b>
Excess (deficiency) of revenue over expenses for the year	<b>116,340</b>	(14,253)	Excès (insuffisance) des recettes sur les charges pour l'exercice
Adjustments for			Ajustements attribuées à
Fair market value adjustment on investments	<b>(11,209)</b>	1,229	Ajustement de la juste valeur des placements
Amortization of tangible capital assets	<b>4,913</b>	4,913	Amortissement des immobilisations corporelles
	<b>110,044</b>	(8,111)	
Changes in non-cash working capital items:			Variation des éléments hors caisse du fonds de roulement:
Accounts receivable	<b>350</b>	1,777	Débiteurs
Prepaid expenses	<b>(9,178)</b>	(19,237)	Frais payés d'avance
Accounts payable	<b>(12,465)</b>	22,755	Créditeurs et frais courus
Government remittances payable	<b>(7,614)</b>	8,355	Remises gouvernementales à paye
Deferred revenue	<b>(60,160)</b>	24,990	Recettes reportées
	<b>20,977</b>	30,529	
<b>Cash flows from investing activities</b>			<b>Flux de trésorerie provenant des activités d'investissement</b>
Net disposal of investments	<b>(32,113)</b>	20,059	Net de la cession de placements
<b>Increase (decrease) in cash during the year</b>	<b>(11,136)</b>	50,588	<b>Augmentation (diminution) de l'encaisse au cours de l'exercice</b>
<b>Cash, beginning of year</b>	<b>80,305</b>	29,717	<b>Encaisse, début de l'exercice</b>
<b>Cash, end of year</b>	<b>69,169</b>	80,305	<b>Encaisse, fin de l'exercice</b>



**1. Governing Statutes and Nature of Activities**

The National Dental Hygiene Certification Board (organization) is a non-profit organization incorporated under the Canada Not-for-profit 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 organization; 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 (organisme) est un organisme sans but lucratif constitué en vertu de la Loi canadienne sur les organisations à but non lucratif. 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 l'organisme; et
- de tenir les registres qui peuvent être exigés de temps à autre.

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**2. Accounting Policies****Basis of Presentation**

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations which are part of Canadian generally accepted accounting principles and include the following significant accounting policies.

**2. Principes comptables****Base de présentation**

Les états financiers ont été préparés conformément aux normes comptables canadiennes pour les organismes sans but lucratif qui font partie des principes comptables généralement reconnus du Canada et comprennent les principales conventions comptables suivants.

**2. Accounting Policies (continued)****Management responsibility and the use of estimates**

The financial statements of the organization are the representation of management in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. The preparation of periodic financial statements necessarily involves the use of estimates and assumptions. The major financial areas that require estimates and assumptions are: 1) fair value of financial instruments; and 2) amortization of capital assets. Actual results could differ from management's best estimates and assumptions as additional information becomes available in the future. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

**Financial Instruments***Measurement of financial instruments*

Financial instruments are financial assets or liabilities of the organization where, in general, the organization has the right to receive cash or another financial asset from another party or the Board has the obligation to pay another party cash or other financial asset.

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions that are measured at the exchange amount.

The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

**2. Principes comptables (suite)****Responsabilité de la direction et établissement de prévisions**

Les états financiers de l'organisme sont la représentation de la direction conformément aux normes comptables canadiennes pour les organismes sans but lucratif. La préparation d'états financiers périodiques comporte nécessairement l'utilisation d'estimations et d'hypothèses. Les domaines financiers principaux qui nécessitent des estimations et des hypothèses sont les suivantes: 1) la juste valeur des instruments financiers, et 2) l'amortissement des immobilisations. Les résultats réels pourraient être différents des meilleures estimations de la direction et des hypothèses que des informations supplémentaires sont disponibles à l'avenir. Ces estimations et hypothèses sont revues périodiquement et, à mesure que les rajustements deviennent nécessaires, ils sont portés à la période où ils deviennent connus.

**Instruments financiers***Évaluation des instruments financiers*

Les instruments financiers sont des actifs ou des passifs financiers d'organisme où, en général, l'organisme a le droit de recevoir de la trésorerie ou un autre actif financier à une autre partie ou l'organisme a l'obligation de payer comptant ou un autre actif financier à une autre partie.

L'organisme évalue initialement ces actifs et ces passifs financiers à la juste valeur, à l'exception des transactions avec lien de dépendance qui sont évalués à la valeur d'échange.

L'organisme mesure par la suite de ses actifs financiers et des passifs financiers au coût amorti, à l'exception des placements qui sont cotés sur un marché actif, qui sont évalués à la juste valeur. Les variations de juste valeur sont comptabilisées en excès des recettes sur les charges.

**2. Accounting Policies (continued)****Financial Instruments (continued)**Measurement of financial instruments (continued)

The financial assets and financial liabilities measured at amortized cost consist of cash, accounts receivable, and accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down, if any, is recognized in excess of revenue over expenses. The previously recognized impairment loss may be reversed, to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in excess of revenue over expenses.

Transaction costs

The entity recognizes its transaction costs in excess of revenue over expenses in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

**Tangible Capital Assets**

Tangible 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	2.5%
Computer equipment	33.3%
Furniture and equipment	20%

**2. Principes comptables (suite)****Instruments financiers (suite)**Évaluation des instruments financiers (suite)

Les actifs financiers et les passifs financiers évalués au coût amorti comprennent l'encaisse, les débiteurs et les créditeurs et frais courus.

Détérioration

Les actifs financiers évalués au coût sont testés pour la détérioration lorsqu'il existe des indicateurs de détérioration. Le montant de la réduction de valeur, le cas échéant, est comptabilisé en excès des recettes sur les charges. La perte de valeur comptabilisée précédemment peut être inversée, dans la mesure de l'amélioration, directement ou par l'ajustement de la provision pour créances douteuses. Le renversement peut être comptabilisé à la condition qu'il ne soit pas supérieur au montant qui avait été précédemment rapporté comme une réduction de l'actif et qu'il ne dépasse pas le coût d'origine. Le montant de la reprise est comptabilisé en excès des recettes sur les charges.

Coûts de transaction

L'organisme comptabilise ses coûts de transaction qui excèdent des recettes sur les charges dans la période encourue. Toutefois, les instruments financiers qui ne seront pas ultérieurement évalués à leur juste valeur sont ajustés par les coûts de transaction directement attribuables à leur origine, leur émission ou leur hypothèse.

**Immobilisations corporelles**

Les immobilisations corporelles 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	2,5 %
Équipement d'ordinateur	33,3 %
Mobilier et matériel	20 %

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

Net assets invested in tangible capital assets is comprised of the net book value of tangible capital assets.

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

The succession planning fund was established by the board of governors to be used for the position search, negotiation and related activities such as transitioning expenses.

**Revenue Recognition**

The organization 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**

L'actif net investi en immobilisations corporelles est constitué par la valeur nette comptable des immobilisations corporelles.

Le fond de prévoyance à des fins légales a été établi par le conseil d'administration en cas de poursuites judiciaires futures.

Le fond de plan de succession établi par le conseil d'administration doit être utilisé pour les activités de recherche, de négociation et de position liés tels que les frais de transition.

**Constatation des recettes**

L'organisme suit la méthode du report pour enregistrer les recettes. Les recettes reçues sous forme de frais d'examen sont comptabilisées 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 reconnus 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 \$952,457, which includes accrued interest. These investments mature between April 2016 and April 2020. The fair values used in these financial statements have been determined at market prices as quoted by investment brokers. As at December 31, 2015, investments totaling \$128,972 (2014 - \$233,341) will mature within a year and have been disclosed as short-term.

**3. Placements**

Les placements sont composés d'obligations corporatives, d'obligations au gouvernement provincial et des fonds de placement qui sont comptabilisés à leur juste valeur de 952,457 \$, qui inclut les intérêts courus. Ces placements viennent à échéance entre avril 2016 et avril 2020. La juste valeur des placements est basée sur les cours du marché fourni par le conseiller en placement de l'organisme. Au 31 décembre 2015, il y a 128 972 \$ (2014 - 233 341 \$) d'investissements qui viendront à échéance dans un an et sont donc comptabilisés à court terme.

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## 4. Tangible Capital Assets

## 4. Immobilisations corporelles

	December 31, 2015 31 décembre, 2015			
	Cost/ coût	Accumulated Amortization/ Amortis sament accumulé	Net Book Value/ Valeur comptable nette	
Building	\$ 196,513	\$ 63,867	\$ 132,646	Bâtissement
Furniture and equipment	9,732	9,732	-	Mobilier et équipement
Computer equipment	26,917	26,917	-	Équipement informatique
	<b>\$ 233,162</b>	<b>\$ 100,516</b>	<b>\$ 132,646</b>	
	December 31, 2014 31 décembre, 2014			
	Cost/ coût	Accumulated Amortization/ Amortis sament accumulé	Net Book Value/ Valeur comptable nette	
Building	\$ 196,513	\$ 58,954	\$ 137,559	Bâtissement
Furniture and equipment	9,732	9,732	-	Mobilier et équipement
Computer equipment	26,917	26,917	-	Équipement informatique
	<b>\$ 233,162</b>	<b>\$ 95,603</b>	<b>\$ 137,559</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'examens reçues durant l'exercice courant mais qui sont reliés à l'exercice subséquent.

**6. Risks and Concentration**

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations as at December 31, 2015.

**Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization's main credit risks relate to its accounts receivable.

**Interest rate risk**

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its investments.

**Liquidity risk**

Liquidity risk relates to the risk that the organization will encounter difficulty in meeting its obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its accounts payable and accrual liabilities and its ability to provide the activities related to its deferred revenue.

**Changes in Risk**

There have been no significant changes in the organization's risk exposures from the 2014 fiscal year.

**6. Risques et concentrations de risques**

L'organisme est exposé à divers risques survenant de ses instruments financiers. L'analyse suivante fournit une mesure de l'exposition de l'organisme aux risques et de leurs concentrations au 31 décembre 2015.

**Risque de crédit**

Le risque de crédit est le risque qu'un parti à un instrument financier cause une perte financière pour l'autre parti en échouant son obligation. Les risques principaux de l'organisme de crédit font parti à ses comptes débiteurs.

**Risque de taux d'intérêt**

Le risque de taux d'intérêt est le risque que la juste valeur des flux de trésorerie futurs d'un instrument financier fluctuent en raison des variations des taux d'intérêt du marché. L'organisme est exposé au risque de taux d'intérêt sur ses investissements.

**Risque de liquidité**

Le risque de liquidité correspond au risque que l'organisme éprouve des difficultés à honorer ses obligations liées à des passifs financiers. L'organisme est exposé à ce risque au respect de ses créditeurs et frais courus et son abilité de fournir les activités reliées à ses recettes reportées.

**L'évolution du risque**

Il n'avait aucun changement significatif à propos de les expositions du risque de l'organisation de l'exercice 2014.