



NATIONAL DENTAL HYGIENE
CERTIFICATION BOARD

BUREAU NATIONAL DE LA
CERTIFICATION EN HYGIÈNE DENTAIRE

2016 ANNUAL REPORT

January 1– December 31, 2016



**© 2017 by National Dental Hygiene Certification Board
1929 Russell Rd, Suite 322
Ottawa ON K1G 4G3
Tel.: (613) 260-8156 Fax: (613) 260-8511
E-mail: exam@ndhcb.ca
www.ndhcb.ca**

All rights reserved. This document may be reproduced with the permission of the author.



Table of Contents

Our Ends	1
The 2015 Board of Governors	2
President’s Message	3
National Dental Hygiene Certification Board	4
Eligibility	5
Administration	6
Board Committees	8
Operational Issues	9
Financial Statements (Auditor’s Report)	11







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.
 - 1.1 They will have clear, defensible criteria for examination eligibility.
 - 1.2 They will have clear, accurate and comprehensive exam parameters.
 - 1.3 They will take an exam that is free of bias.
 - 1.4 They will receive feedback that identifies areas for improvement.
2. 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.



2016

The 2016 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

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) is the body that ensures the NDHCB is acting on behalf of the legal and moral owners and confirms the Executive Director (ED) operationalizes the overarching mission of the organization. The ED is the sole employee of the Board, as such, it is the responsibility of the Board to carry out a performance evaluation on the ED. This is accomplished annually by evaluating the ED based on the achievement of the Board of Governors Ends Policies and non-violation of its Executive Limitations policies. The board is also required to conduct a compensation review, at least every three years, to ensure the Executive Director's compensation package (salary and benefits) is fairly competitive with other organizations of similar scope and size in Canada. Both the annual evaluation and the compensation review were undertaken and achieved in 2016.

Additionally, the BOG is accountable to uphold the financial sustainability of the organization. This is accomplished through the commission of an annual financial audit. You will find the audit included in this report.


The monitoring and review of board policies are functions of the BOG, and therefore these tasks are of great focus and resources. Monitoring and review of board policies are perpetual in nature to ensure the BOG is meeting the organizational needs in a flexible and nimble manner.

I am honoured to serve in my second year as President of the Board of Governors, and it has been my pleasure to be part of a BOG that has broad experience in all facets of the dental hygiene profession specifically extensive governance at provincial and national levels. I would also like to thank Heather Biggar, NDHCB Vice-president who has worked diligently and thoughtfully alongside me to advance the organization's ENDS.

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 2016*, we are pleased to highlight the NDHCB's activities and examination results. As the Board of Governors, staff, and 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, and 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/published in September 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 regions of Canada. Regulatory authorities were also 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 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.



2016

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. In 2016, the NDHCB granted 30 requests for testing accommodations to candidates who presented proper substantiation and supporting documentation.

Last year, the NDHCE was again offered in electronic form, through secure Internet connections, on January 18-19, May 24-25 and September 19-20 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 2016 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 2015 and 2016 NDHCEs						
Examination	# of Candidates		# who Passed		Pass Rate	
	2015	2016	2015	2016	2015	2016
January	276	210	208	142	75%	68%
May	772	758	657	642	85%	85%
September	232	268	204	164	71%	76%
TOTAL	1280	1239	1029	989	80%	80%

There are currently 28 dental hygiene programs operating in Canada (outside of Québec); 20 are publicly and 8 are privately funded. All are however accredited with the Commission on Dental Accreditation of Canada (CDAC).

It is projected that, again, approximately 1,240 candidates will write the National Dental Hygiene Certification Exam in 2017.



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 2016, there were three appeals. Two were from unsuccessful candidates on the NDHCE and one was from an applicant who had been denied eligibility. In all three cases the Executive Director decision was maintained and the results were unchanged

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 2017 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 2016 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 2016, we received eligibility applications from 4 individuals trained outside of Canada or the US and completed the evaluation for 5 applicants (3 from previous years and 2 from 2016) since all the others were still missing documents.

Out of the 5 evaluations we completed, 2 applicants were deemed eligible to write the NDHCE while the other 3 were turned down because they did not meet our eligibility standards. It should be noted that one of the three that were denied has applied for a re-assessment in 2017 by providing additional material and her evaluation is still pending



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 and Anchor items.

NDHCE Item Writing

In 2016, we held one session dedicated to writing new cases and image-based items. 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 1,250 operational items that are being used on different exam forms as well as another 1,000 that are in various stages of production. These items cover 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 was originally developed at the request of the College of Dental Hygienists of British Columbia (CDHBC). In 2016, Version 2 of the test was administered to 593 BC registrants and to 200 other RDHs from ON (mostly), AB and NL. Version 3 was developed in 2016 and comprises 4 different forms of 75 items each assembled from a pool of 231 pre-selected items and delivered randomly. Version 3 will be administered in 2017-18.



APPENDIX A

Auditor's Report



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

Financial Statements / États financiers

**For the year ended December 31, 2016
Pour l'exercice terminé le 31 décembre 2016**



National Dental Hygiene Certification Board
Bureau national de la certification en hygiène dentaire
Financial Statements
États financiers
For the year ended December 31, 2016
Pour l'exercice terminé le 31 décembre 2016

Contents

Table des matières

Independent Auditor's Report	1	Rapport de l'auditeur indépendant
Financial Statements		États financiers
Balance Sheet	3	Bilan
Statement of Changes in Net Assets	4	État de l'évolution de l'actif net
Statement of Operations	5	État des résultats
Statement of Cash Flows	6	État des flux de trésorerie
Notes to Financial Statements	7	Notes complémentaires aux états financiers

Independent Auditor's Report

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, 2016 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, 2016 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 12, 2017
Ottawa, Ontario

Rapport de l'auditeur indépendant

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 comprennent le bilan au 31 décembre 2016 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 réalisons 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 2016 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 Barrow Ottawa s.r.l.

Comptables professionnels agréés, experts-comptables autorisés
le 12 avril 2017
Ottawa (Ontario)

National Dental Hygiene Certification Board**Bureau national de la certification en
hygiène dentaire****Balance Sheet****Bilan****December 31****31 décembre**

	<u>2016</u>	<u>2015</u>	
Assets	\$	\$	Actif
Current			Actif à court terme
Cash	48,151	69,169	Encaisse
Short-term investments (Note 3)	169,941	128,972	Placements à court terme (note 3)
Accounts receivable	812	-	Débiteurs
Prepaid expenses	62,996	50,486	Frais payés d'avance
	<u>281,900</u>	248,627	
Investments (Note 3)	900,281	823,485	Placements (note 3)
Tangible capital assets (Note 4)	128,363	132,646	Immobilisations corporelle (note 4)
	<u>1,310,544</u>	<u>1,204,758</u>	
Liabilities and Fund Balances			Passif et solde des fonds
Current			Passif à court terme
Accounts payable and accrued liabilities	46,375	41,375	Créditeurs et frais courus
Government remittances payable	5,780	3,036	Remises gouvernementales à payer
Deferred revenue (Note 5)	168,285	144,670	Recettes reportées (note 5)
	<u>220,440</u>	189,081	
Net assets			Actif net
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	128,363	132,646	Actif net investi en immobilisations corporelle
Unrestricted	761,741	683,031	Non affecté
	<u>1,090,104</u>	<u>1,015,677</u>	
	<u>1,310,544</u>	<u>1,204,758</u>	

On behalf of the Board / Pour le conseil :

Director / Administrateur

National Dental Hygiene Certification Board

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

Statement of Changes in Net Assets

État de l'évolution de l'actif net

For the year ended December 31

Pour l'exercice terminé le 31 décembre

	2016	2015	
	\$	\$	
Net assets restricted to succession planning			Actif net affecté à la planification de la relève
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
Net assets restricted to legal reserve			Actif net affecté au fonds de contingence à des fins légales
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
Net assets invested in tangible capital assets			Actif net investi en immobilisations corporelles
Balance, beginning of year	132,646	137,559	Solde, début de l'exercice
Invested in capital assets	700	-	Investissement en immobilisations
Amortization for the year	<u>(4,983)</u>	(4,913)	Amortissement pour l'année
Balance, end of year	<u>128,363</u>	132,646	Solde, fin de l'exercice
Unrestricted net assets			Actif net non affecté
Balance, beginning of year	683,031	561,778	Solde, début de l'exercice
Excess of revenue over expenses for the year	74,427	116,340	Excès des recettes sur les charges pour l'année
Invested in capital assets	(700)	-	Investissement en immobilisations
Transfer amortization of capital assets to net assets invested in tangible capital assets	<u>4,983</u>	4,913	Transfert de l'amortissement des immobilisations au investissement en immobilisations corporelles
Balance, end of year	<u>761,741</u>	683,031	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

	2016	2015	
	\$	\$	
Revenue			Recettes
Examination fees	822,400	836,665	Frais d'examens
Investment income	9,275	6,869	Revenu de placements
Miscellaneous	4,145	14,243	Divers
Prep test	44,756	40,785	Test préparatoire
QA test	83,776	59,380	Test d'AQ
Net gain on investments	3,134	18,571	Gain net sur les investissements
	<u>967,486</u>	<u>976,513</u>	
Expenses			Charges
Governance	78,364	84,365	Gouvernance
NDHCE development	215,583	216,944	Développement de l'ECNHD
NDHCE administration	150,436	149,485	Administration de l'ECNHD
Special projects	66,810	54,453	Projets spéciaux
Professional fees	28,022	26,988	Honoraires professionnels
Salaries and benefits	246,065	236,909	Salaires et avantages sociaux
Office administration	72,690	56,985	Administration du bureau
CDAC grant	10,000	10,000	Octroi à la CADC
Amortization of tangible capital assets	4,983	4,913	Amortissement des immobilisations corporelles
Condominium fees	20,106	19,131	Frais de condominium
	<u>893,059</u>	<u>860,173</u>	
Excess of revenue over expenses for the year	74,427	116,340	Excès des recettes sur les charges pour l'exercice

National Dental Hygiene Certification Board**Bureau national de la certification en
hygiène dentaire****Statement of Cash Flows****État des flux de trésorerie**

For the year ended December 31

Pour l'exercice terminé le 31 décembre

	2016	2015	
	\$	\$	
Cash flows from operating activities			Flux de trésorerie provenant d'activités d'exploitation
Excess of revenue over expenses for the year	74,427	116,340	Excès des recettes sur les charges pour l'exercice
Adjustments for:			Ajustements attribuées à :
Fair market value adjustment on investments	4,483	(11,209)	Ajustement de la juste valeur des placements
Amortization of tangible capital assets	4,983	4,913	Amortissement des immobilisations corporelles
	83,893	110,044	
Changes in non-cash working capital items:			Variation des éléments hors caisse du fonds de roulement :
Accounts receivable	(812)	350	Débiteurs
Prepaid expenses	(12,510)	(9,178)	Frais payés d'avance
Accounts payable	5,000	(12,465)	Créditeurs et frais cours
Government remittances payable	2,744	(7,614)	Remises gouvernementales à paye
Deferred revenue	23,615	(60,160)	Recettes reportées
	101,930	20,977	
Cash flows from investing activities			Flux de trésorerie provenant des activités d'investissement
Net purchase of investments	(122,248)	(32,113)	Net acquisition de placements
Purchase of capital assets	(700)	-	Acquisition d'immobilisations
	(122,948)	(32,113)	
Decrease in cash during the year	(21,018)	(11,136)	Diminution de l'encaisse au cours de l'exercice
Cash, beginning of year	69,169	80,305	Encaisse, début de l'exercice
Cash, end of year	48,151	69,169	Encaisse, fin de l'exercice

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.

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.

3. Investments

Investments consist of corporate bonds, provincial government bonds and equity mutual funds which are carried at their fair value of \$1,070,222, which includes accrued interest. These investments mature between March 2017 and May 2021. The fair values used in these financial statements have been determined at market prices as quoted by investment brokers. As at December 31, 2016, investments totaling \$169,941 (2015 - \$128,972) 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 1 070 222 \$, qui inclut les intérêts courus. Ces placements viennent à échéance entre mars 2017 et mai 2021. La juste valeur des placements est basée sur les cours du marché fourni par le conseiller en placement de l'organisme. Au 31 décembre 2016, il y a 169 941 \$ (2015 - 128 972 \$) d'investissements qui viendront à échéance dans un an et sont donc comptabilisés à court terme.

4. Tangible Capital Assets

4. Immobilisations corporelles

	December 31, 2016 31 décembre 2016			
	Cost/ coût	Accumulated Amortization/ Amortis sament accumulé	Net Book Value/ Valeur comptable nette	
Building	\$ 196,513	\$ 68,779	\$ 127,734	Bâtissement
Furniture and equipment	10,431	9,802	629	Mobilier et équipement
Computer equipment	26,917	26,917	-	Équipement informatique
	\$ 233,861	\$ 105,498	\$ 128,363	
	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
	\$ 233,162	\$ 100,516	\$ 132,646	

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, 2016.

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 2015 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 2016.

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 2015.