

2017

ANNUAL REPORT

Celebrating 20 Years of Service to the Dental Assisting Profession!



NDAEB
National Dental Assisting Examining Board
Bureau national d'examen d'assistance dentaire

Celebrating 20 Years of Service to the Dental Assisting Profession!





The NDAEB Marks 20 Years of Service

In 2017, the NDAEB celebrated its 20th year of service to the dental community in Canada. The NDAEB used this milestone not only to recognize the accomplishments of the past, but also to reflect, meet with stakeholders, and look forward to the challenges and opportunities that will shape our future, in the public interest.

At our June 2017 Annual General Meeting, we celebrated this anniversary by inviting stakeholders, current Board and staff, our Chief Examiner and Chief Evaluator, and former Board leaders to join us as for a social evening as we recognized accomplishments to-date. We were pleased to have attend Mr. Dave Lamb who guided the NDAEB for 17 years as CAO and Registrar prior to retiring. Long time Board Members Dr. Ray Wenn, Susan Anholt, and Paula Parsons recounted stories and proud moments about the organization with wit and insight. Formal congratulations were delivered by Dr. James Taylor, Chief Dental Officer of Canada.

The next day, the NDAEB shifted its focus to look to the future. We hosted a dental assisting Community Round Table which was extremely well attended by both national and provincial stakeholders. Together we examined issues of importance relating to dental assisting in Canada, and had an open dialogue about potential priorities and roles going forward. It was an exciting day where many relationships were strengthened and dialogue initiated, which will facilitate cooperative efforts going forward.

The NDAEB is proud of its record of service over the past 20 years, and wishes to acknowledge the dental assisting community who have served as item writers, clinical practice evaluators, session facilitators, exam invigilators, full and part-time staff, and volunteers on countless committees, all of whom have made our work possible. You are the NDAEB, and we thank you for your service.

Happy 20th Anniversary!

Raymond Bucoy
President

Stephen Grundy
Chief Administrative Officer & Registrar

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2017 President's Message



2017 marked the 20th Anniversary of the National Dental Assisting Board of Canada and 20 years of service to the dental assisting community. Since the creation of the Board in November 1997, there have been so many initiatives, developments and achievements made in our quest for excellence in the provision of valid and reliable national dental assisting examinations. And we thank those that have served as Board members, evaluators, item writers, staff, and so many others. Over the past 20 years, 39,710 certificates were granted to successful candidates as of December 2017.

The NDAEB has a number of active committees and working groups that have been extremely productive this year. I would like to acknowledge all the Chairs and members of the different NDAEB committees for their participation and hard work throughout the year: A list of these committees is contained within this report. I especially appreciate the work and dedication of my fellow Officers; Ms. Leslie Riva, Past President, and Ms. Carey Thurlow, Vice President.

On behalf of the Board, I would like to thank members who completed their terms in 2017. Thank you for your significant contribution, time and support over the years: Dr. Ray Wenn, Dental Council of Prince Edward Island; Dr. Daniel Albert, CDA Representative; and, Ms. Emma Dooley, Student Representative. Dr. Wenn and Dr. Albert served with the NDAEB for 18 years and 8 years respectively. They will be missed.

As President, it is my great honour and privilege to provide a brief overview of the activities of the NDAEB for 2017. Highlighting that this past year, **2,210** examinees wrote the NDAEB examination and **278** Clinical Practice Evaluations (CPE) were conducted across Canada.

Our strength lies in the scrupulous and diligent work of both the Written Exam Committee (WEC) and the Clinical Practice Evaluation Committee (CPEC), the Chief Examiner, Ms. Donna Selski, and the Chief Evaluator, Ms. Michele Rosko respectively. Each committee works closely with the guidance of Dr. Dwight Harley, of the University of Alberta, Faculty of Medicine and Dentistry. Last December, I had the opportunity to participate in the last Angoff session for the year 2017, and I was impressed with the commitment and rigour of the Chief Examiner and her team.

The 2018 CPE in March will mark the implementation of Digital Radiography, using phosphor storage plates (PSP), in lieu of standard radiographic film. Preparing for this was a high point for the CPE Committee on their list of many accomplishments, and I would like to thank the Chief Evaluator, and her committee members for their hard work and dedication on the research, development and implementation of this project.

A warm welcome to our new Board members Ms. Elvira Bodnarchuk, RDH, representing the Commission on Dental Accreditation of Canada, and Dr. Vance Logan, as Public Member; to each of our new evaluators and item writers; and our new staff member Mr. Yvan Racicot.

Finally, my sincerest thanks to the staff of the NDAEB for their meticulous work, attention to detail, and dedication to the maintenance of national standards for dental assisting in Canada. Without them and the dedicated volunteers who make up our Board, it would be difficult to carry out the Vision and Mandate of the NDAEB. It has been a contentment to work with so many compassionate and magnificent dental colleagues and I look forward to another year of accomplishments in 2018.

Honourably yours;

Raymond C. Bucoy CDA II
President

The National Dental Assisting Examining Board

The NDAEB is an independent Board with representatives from the Canadian Dental Assisting Regulatory Authorities, the Canadian Dental Assistants' Association, the Canadian Dental Association, the Commission on Dental Accreditation of Canada, dental assisting educators from accredited and non-accredited educational institutes, and the public. The Board also includes a non-voting position for a Student Representative.

The NDAEB provides this Annual Report to stakeholders as an overview of activities in 2017. The report includes Written Examination and Clinical Practice Evaluation statistics, Board and committee member information, and the 2017 audited financial statements.

Mission

The NDAEB's mission is to assure individuals have met the current national baseline standard in the knowledge and skills required by Canadian provincial or territorial regulatory authorities for recognition as an intra-oral dental assistant.

Vision

The NDAEB will strive for excellence in the provision of valid and reliable national dental assisting examinations.

Values

The NDAEB is committed to fairness, transparency and excellence in the services it provides to candidates, stakeholders and the public.

Testing Agency

Faculty of Medicine and Dentistry
School of Dentistry
University of Alberta, Edmonton
Psychometric Consultant: Dr. Dwight Harley, Ph.D., Director of Assessment and Evaluation

Written Examination

The NDAEB administers a 200 item multiple choice written examination four times per year at sites across Canada, and is available in both official languages. All provinces, except Quebec, require intra-oral Level II dental assistants entering the profession to hold the NDAEB certificate. The Written Exam Committee develops and maintains the exam items and is comprised of 11 volunteers representing practicing dental assistants and educators from across Canada.

Standard Setting for the Written Examination

The National Dental Assisting Examining Board uses the modified Angoff standard setting method to set passing scores for the written examination.

Written Exam Results

The following tables illustrate the results achieved by candidates on the written exam in 2017. The results are reported by province and by education program categories (CDAC accredited, non-accredited, USA and internationally trained).

2017 WRITTEN EXAM RESULTS BY PROVINCE AND INTERNATONAL						
Candidates From:	Initial Examinations			Rewrite Examinations		
	Total	Pass	Fail	Total	Pass	Fail
British Columbia	351	314 (89.5%)	37 (10.5%)	28	15 (53.6%)	13 (46.4%)
Alberta	381	336 (88.2%)	45 (11.8%)	49	21 (42.9%)	28 (57.1%)
Saskatchewan	61	56 (91.8%)	5 (8.2%)	7	2 (28.6%)	5 (71.4%)
Manitoba	114	95 (83.3%)	19 (16.7%)	27	5 (18.5%)	22 (81.5%)
Ontario	748	526 (70.3%)	222 (29.7%)	110	46 (41.8%)	64 (58.2%)
Quebec	1	1 (100.0%)	0 (0.0%)	0	0 (0.0%)	0 (0.0%)
New Brunswick	37	31 (83.8%)	6 (16.2%)	4	0 (0.0%)	4 (100.0%)
Nova Scotia	41	32 (78.0%)	9 (22.0%)	17	8 (47.1%)	9 (52.9%)
Prince Edward Island	27	20 (74.1%)	7 (25.9%)	2	0 (0.0%)	2 (100.0%)
Newfoundland & Labrador	40	25 (62.5%)	15 (37.5%)	17	5 (29.4%)	12 (70.6%)
USA	0	0 (0.%)	0 (0.0%)	0	0 (0.0%)	0 (0.0%)
International	143	118 (82.5%)	25 (17.5%)	5	1 (20.0%)	4 (80.0%)
Total	1,944	1,554 (79.9%)	390 (20.1%)	266	103 (38.7%)	163 (61.3%)

**2017 WRITTEN EXAM RESULTS
CDAC ACCREDITED / NON-ACCREDITED & INTERNATIONAL
PROGRAM GRADUATES**

Candidates From:	Initial Examinations			Rewrite Examinations		
	Total	Pass	Fail	Total	Pass	Fail
Canadian Accredited	1,408	1,167 (82.9%)	241 (17.1%)	216	88 (40.7%)	128 (59.3%)
Canadian Non-Accredited	393	269 (68.4%)	124 (31.6%)	45	14 (31.1%)	31 (68.9%)
USA	0	0 (0.0%)	0 (0.0%)	0	0 (0.0%)	0 (0.0%)
International	143	118 (82.5%)	25 (17.5%)	5	1 (20.0%)	4 (80.0%)
Total	1,944	1,554 (79.9%)	390 (20.1%)	266	103 (38.7%)	163 (61.3%)

Clinical Practice Evaluation (CPE)

The NDAEB developed the Clinical Practice Evaluation in 2001 to assist the Canadian Dental Assisting Regulatory Authorities with the implementation of the Mutual Recognition Agreement for Dental Assisting.

The NDAEB does not require graduates of Canadian dental assisting education programs to take the Clinical Practice Evaluation to attain the NDAEB certificate. The Canadian Dental Assisting Regulatory Authorities determine if the CPE is required by graduates of Canadian non-accredited programs as part of the licensure/registration process in a province. Currently, all provinces except Ontario and Quebec, require graduates of non-accredited dental assisting programs to successfully complete the CPE to attain a license/registration to practice.

The NDAEB requires international applicants to successfully complete the CPE, or attend voluntary education upgrading at a Canadian education program in lieu of the CPE, to attain the NDAEB certificate. Canadian program graduates may attend education upgrading; to meet initial exam eligibility requirements, or when they have been unsuccessful on individual skills after three attempts on the CPE. Some candidates choose to attend voluntary education rather than take the Clinical Practice Evaluation. Candidates wishing to attend education upgrading in Canada are encouraged to attend CDAC accredited institutions for labour mobility purposes.

85 primary evaluators and session facilitators from across Canada have been trained to administer the evaluation in a standardized format.

CPE Sites

The CPE is administered by the NDAEB on a quarterly basis. In 2017 the CPE was held at the following locations:

- Keyin College, St. John's, NL
- George Brown College, Toronto, ON
- Red River College or CDI College, Winnipeg, MB
- Saskatchewan Polytechnic, Regina, SK
- Northern Alberta Institute of Technology, Edmonton, AB
- Vancouver Community College, Vancouver, BC
- Nova Scotia Community College Institute of Technology, Halifax, NS; or,
- Holland College, Charlottetown, PE

The results of CPE sessions held in 2017 are included in the tables following.

**2017 CLINICAL PRACTICE EVALUATION • AGGREGATE REPORT
MARCH, MAY, AUGUST & NOVEMBER SESSIONS**

Skill		Initial Evaluations		Subsequent Evaluations		Number of Candidates Completing Voluntary Education at Canadian Programs in Lieu of CPE
		Number of Candidates	Successful Initial Evaluations	Number of Candidates	Successful Subsequent Evaluations	
1	Exposes Dental Radiographs	143	80 (55.9%)	55	39 (70.9%)	45
2	Obtains Preliminary Impressions for Study Casts	144	117 (81.3%)	19	17 (89.5%)	39
3	Applies and Removes Dental Dam	143	46 (32.2%)	91	59 (64.8%)	66
4	Selective Coronal Polishing (Rubber Cup)	144	114 (79.2%)	23	20 (87.0%)	28
5	Applies Treatment Liner (No Pulpal Involvement)	141	109 (77.3%)	21	19 (90.5%)	26
6	Applies and Removes Matrix and Wedge	141	101 (71.6%)	39	26 (66.7%)	29
7	Applies Anti-Cariogenic Agent (Tray Method)	144	125 (86.8%)	19	18 (94.7%)	21
8	Applies Pit and Fissure Sealant (Cotton Roll Isolation)	142	74 (52.1%)	57	42 (73.7%)	35
9	Applies Topical Anesthetic	142	130 (91.5%)	12	11 (91.7%)	23

**2017 CLINICAL PRACTICE EVALUATION REPORT
CANADIAN PROGRAM GRADUATES • MARCH, MAY, AUGUST & NOVEMBER SESSIONS**

Skill	Initial Evaluations		Subsequent Evaluations		Number of Candidates Completing Voluntary Education at Canadian Programs in Lieu of CPE
	Number of Candidates	Successful Initial Evaluations	Number of Candidates	Successful Subsequent Evaluations	
1 Exposes Dental Radiographs	29	24 (82.8%)	9	7 (77.8%)	0
2 Obtains Preliminary Impressions for Study Casts	29	26 (89.7%)	4	4 (100.0%)	1
3 Applies and Removes Dental Dam	29	13 (44.8%)	17	16 (94.1%)	1
4 Selective Coronal Polishing (Rubber Cup)	29	27 (93.1%)	3	3 (100.0%)	0
5 Applies Treatment Liner (No Pulpal Involvement)	29	27 (93.1%)	3	3 (100.0%)	1
6 Applies and Removes Matrix and Wedge	29	27 (93.1%)	6	4 (66.7%)	1
7 Applies Anti-Cariogenic Agent (Tray Method)	29	29 (100.0%)	1	1 (100.0%)	0
8 Applies Pit and Fissure Sealant (Cotton Roll Isolation)	29	22 (75.9%)	11	10 (90.9%)	1
9 Applies Topical Anesthetic	29	29 (100.0%)	1	1 (100.0%)	1

2017 CLINICAL PRACTICE EVALUATION REPORT INTERNATIONAL PROGRAM GRADUATES • MARCH, MAY, AUGUST & NOVEMBER SESSIONS

Skill		Initial Evaluations		Subsequent Evaluations		Number of Candidates Completing Voluntary Education at Canadian Programs in Lieu of CPE
		Number of Candidates	Successful Initial Evaluations	Number of Candidates	Successful Subsequent Evaluations	
1	Exposes Dental Radiographs	114	56 (49.1%)	46	32 (69.6%)	45
2	Obtains Preliminary Impressions for Study Casts	115	91 (79.1%)	15	13 (86.7%)	38
3	Applies and Removes Dental Dam	114	33 (28.9%)	74	43 (58.1%)	65
4	Selective Coronal Polishing (Rubber Cup)	115	87 (75.7%)	20	17 (85.0%)	28
5	Applies Treatment Liner (No Pulpal Involvement)	112	82 (73.2%)	18	16 (88.9%)	25
6	Applies and Removes Matrix and Wedge	112	74 (66.1%)	33	22 (66.7%)	28
7	Applies Anti-Cariogenic Agent (Tray Method)	115	96 (83.5%)	18	17 (94.4%)	21
8	Applies Pit and Fissure Sealant (Cotton Roll Isolation)	113	52 (46.0%)	46	32 (69.6%)	34
9	Applies Topical Anesthetic	113	101 (89.4%)	11	10 (90.9%)	22

Notes: 1. 1,717 individual skills were evaluated in 2017.

2. 312 individual skills were completed through education in lieu of CPE at Canadian education programs in 2017.

Candidate Eligibility Assessment

The NDAEB has a mechanism in place to fairly assess the eligibility of all applicants to write the national exam. Graduates of programs accredited by the Commission on Dental Accreditation of Canada are granted exam eligibility without further verification. Graduates of Canadian non-accredited dental assisting education programs must have their academic credentials assessed in comparison to the NDAEB standard. The process requires Canadian non-accredited institutions to submit curricula for assessment by the NDAEB on behalf of their students every five years and to complete a program survey annually.

Graduates of international programs, including allied dental professionals (dentists and hygienists), are required to submit academic records and a report from one of three credentials assessment agencies recognized by the NDAEB (International Credential Evaluation Services, International Qualification Assessment Services, or World Education Services). Staff assess the files and make recommendations which are reviewed by the Candidate Eligibility Assessment Committee (CEAC). International applicants are required to successfully complete the Written Exam and the Clinical Practice Evaluation, or attend voluntary education upgrading in Canada in lieu of the CPE, to attain the NDAEB certificate.

In addition to considering the eligibility of candidates to write the NDAEB exam, the CEAC considers requests for special testing accommodations related to learning disabilities and requests for alternate testing dates for religious reasons.

The table below reflects the number of candidates granted special testing accommodations in 2017.

Special Accommodations for Learning Disabilities / Disorders	Alternate Exam Date for Religious Reasons
38	4

Note: No candidates were denied special testing accommodations for the written exam in 2017.

Testing accommodations provided in 2017 included extra time, an exam reader, a recorder and a quiet room. Candidates requesting testing accommodations must submit a report from a psychologist or learning disabilities specialist, confirming the nature of their disability/disorder and recommendations for special testing accommodations. Candidates requesting alternate test dates for religious reasons must have supporting documentation from a religious leader.

The table below reflects the number of internationally trained applicants who were granted exam eligibility in 2017; their countries of origin; and, their dental education category (dental assistant, dentist or hygienist).

Country Where Education Completed	Dentist	Dental Assistant	Dental Hygienist
Armenia	1		
Bangladesh	3		
Brazil	7		
Chile	1		
Egypt	5		
Hungary	1		
India	84		
Iran	3		
Iraq	3		
Israel			1
Japan			1
Jordan	1		
Libya	2		
Mexico	5		
Nigeria	2		
Pakistan	11		
Philippines	18		
Republic of Moldova	1		
Republic of Sudan	1		
Russia	2		
South Africa	1		
South Korea			3
Sri Lanka	1		
Syria	1		
United Arab Emirates	1		
Ukraine	3		
Venezuela	4		
Total	162	0	5

Note: Five internationally trained applicants were denied exam eligibility in 2017.

Certificates Issued to Date

39,710 NDAEB certificates have been issued as of December 31, 2017.

Appeals

In 2017, the Appeals Committee heard four appeals, two arising from the CPE and two arising from the Written Exam. One appeal from the Written Exam and one appeal from the CPE were awarded to candidates.

Board and Committees

Board of Directors

Dr. Daniel Albert, DDS, Canadian Dental Association
Ms. Susan Anholt, RDA, BA, Saskatchewan Dental Assistants' Association
Ms. Elvira Bodnarchuk, RDH, Commission on Dental Accreditation of Canada
Mr. Raymond Bucoy, CDA II, Educator, Non-accredited Programs
Dr. Vance Logan, Public Member
Ms. Ronda Marr, CDA, New Brunswick Dental Society
Ms. Judy Oakley, RDA, Canadian Dental Assistants' Association
Ms. Paula Parsons, CDA, Newfoundland & Labrador Dental Board
Ms. Leslie Riva, College of Dental Surgeons of British Columbia
Ms. Donna Rushton, RDA, Provincial Dental Board of Nova Scotia
Ms. Jennifer Tewes, RDA, College of Alberta Dental Assistants
Ms. Carey Thurlow, RDA, Educator – Accredited Programs
Ms. Charlotte Athena Wilford, RDA, Manitoba Dental Association
Dr. Ray Wenn, DDS, Dental Council of Prince Edward Island

Student Representative (Non-Voting)

Ms. Emma Dooley, CDA (NL)

Officers

Mr. Raymond Bucoy, CDA II, President
Ms. Carey Thurlow, RDA, Vice President
Ms. Leslie Riva, President

NDAEB Standing Committees

Candidate Eligibility Assessment Committee

Ms. Charlotte Athena Wilford, RDA, Chair
Ms. Judy Oakley, RDA, Member
Ms. Ronda Marr, RDA, Member
Ms. Donna Rushton, RDA, Member

Appeals Committee

Dr. Daniel Albert, DDS, Chair
Ms. Emma Dooley, CDA, Member
Dr. Vance Logan, Member

Bylaws Committee

Ms. Susan Anholt, RDA, BA, Chair
Dr. Ray Wenn, DDS, Member

Written Exam Committee

Chief Examiner

Ms. Donna Selski, CDA/RDA, MA (L) (BC)

Members/Item Writers

Ms. Lois Bergs, RDA (MB)
Ms. Kelly Casimiro, CDA II (ON)
Ms. Rhonda Hilker, RDA (ON)
Ms. Nadia Hinz, RDA (AB)
Ms. Guylaine Lamoureux, CDA II (ON)
Ms. Erin Nkeyasen, RDA (SK)
Ms. Melanie Smiley, RDA (NS)
Ms. Ailsa Trottier, CDA II (ON)

Clinical Practice Evaluation Committee

Chief Evaluator

Ms. Michele Rosko, CDA, B Ed, Chief Evaluator (BC)

Members

Ms. Julie Ambrose, RDA, (PEI)
Ms. Michaela Kissova-Bouska, RDA (MB)
Ms. Nina Lobb, RDA, (SK)
Ms. Crystal Sidoruk, RDA, (AB)

Nominations Committee

Ms. Leslie Riva, President, Chair
Dr. Daniel Albert, DDS, Member
Ms. Ronda Marr, RDA, Member

Audit Committee

Ms. Paula Parsons, CDA, Chair
Ms. Susan Anholt, RDA, BA, Member
Dr. Ray Wenn, DDS, Member

NDAEB Special Committees

Board Governance Committee

Ms. Leslie Riva, Chair
Ms. Carey Thurlow, RDA, Member
Dr. Ray Wenn, DDS, Member
Ms. Charlotte Athena Wilford, RDA, Member

Financial Management Committee

Ms. Carey Thurlow, RDA, Chair
Ms. Calla Effa, RDA, Past-Member
Ms. Ronda Marr, CDA Member
Ms. Leslie Riva, Member

National Office Planning Committee

Ms. Carey Thurlow, RDA, Chair
Mr. Raymond Bucoy, CDA, Member
Ms. Paula Parsons, CDA, Member

Policy Review and Development Committee

Ms. Jennifer Tewes, RDA, Chair
Ms. Susan Anholt, RDA, Member
Ms. Calla Effa, CDA, Past-Member
Ms. Elaine McKay, RDA, Past-Member
Ms. Leslie Riva, Member

STAFF

Mr. Stephen Grundy, Chief Administrative Officer & Registrar
Ms. France Ferreira, Clinical Practice Evaluation Manager
Ms. Cathy Smith, Written Exam Manager
Ms. Jamie-Lynn Kluge, BA, Coordinator, Reporting & Special Projects
Mr. Yvan Racicot, Administrative Assistant

Audited Financial Statements

National Dental Assisting Examining Board - Bureau national d'examen d'assistance dentaire Financial Statements

For the year ended December 31, 2017

Independent Auditor's Report

Financial Statements

- Statement of Financial Position
- Statement of Changes in Net Assets
- Statement of Operations
- Statement of Cash Flows
- Notes to Financial Statements



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Independent Auditor's Report

To the members of
National Dental Assisting Examining Board - Bureau national d'examen d'assistance dentaire

We have audited the accompanying financial statements of National Dental Assisting Examining Board - Bureau national d'examen d'assistance dentaire, which comprise the statement of financial position as at December 31, 2017, 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 about whether the financial statements are free from 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 judgment, 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, the financial statements present fairly, in all material respects, the financial position of National Dental Assisting Examining Board - Bureau national d'examen d'assistance dentaire as at December 31, 2017, 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.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario
February 28, 2018

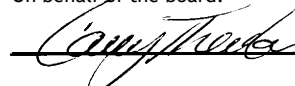


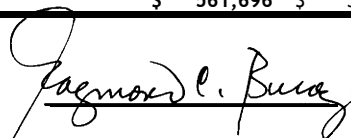


**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire
Statement of Financial Position**

December 31	2017	2016
Assets		
Current		
Cash	\$ 342,799	\$ 340,261
Investment (Note 3)	161,262	161,040
Accounts receivable	362	602
Prepaid expenses	34,657	35,066
	<u>539,080</u>	<u>536,969</u>
Tangible capital assets (Note 4)	15,121	15,480
Intangible assets (Note 5)	7,495	5,703
	<u>\$ 561,696</u>	<u>\$ 558,152</u>
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 57,369	\$ 52,484
Contractual obligations (Note 7)		
Net assets		
Unrestricted	346,711	394,485
Internally restricted	135,000	90,000
Invested in tangible capital and intangible assets	22,616	21,183
	<u>504,327</u>	<u>505,668</u>
	<u>\$ 561,696</u>	<u>\$ 558,152</u>

On behalf of the board:

 Director

 Director

**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire
Statement of Changes in Net Assets**

For the year ended December 31

	Unrestricted	Invested in tangible capital and intangible assets	Restricted for occupational analysis	Restricted for litigation reserve	2017 Total	2016 Total
Balance, beginning of the year	\$ 394,485	\$ 21,183	\$ 15,000	\$ 75,000	\$ 505,668	\$ 366,489
Excess (deficiency) of revenues over expenses	(1,341)	-	-	-	(1,341)	139,179
Purchase of tangible capital and intangible assets	(11,588)	11,588	-	-	-	-
Amortization of tangible capital and intangible assets	10,155	(10,155)	-	-	-	-
Transfer of reserve fund	(45,000)	-	45,000	-	-	-
Balance, end of the year	<u>\$ 346,711</u>	<u>\$ 22,616</u>	<u>\$ 60,000</u>	<u>\$ 75,000</u>	<u>\$ 504,327</u>	<u>\$ 505,668</u>

The notes are an integral part of these financial statements.

**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire
Statement of Operations**

For the year ended December 31	2017	2016
Revenues		
Examination fees	\$ 842,550	\$ 877,625
CPE fees	225,025	209,775
Application fees	136,200	139,750
Foreign credential assessment fees	25,350	26,250
Miscellaneous	2,355	2,902
	<u>1,231,480</u>	<u>1,256,302</u>
Expenses		
Amortization of intangible assets	468	197
Amortization of tangible capital assets	9,687	6,937
Board meeting	43,344	49,974
CDAC grant (Note 8)	24,660	26,800
CPE committee	62,892	8,812
CPE expenses	248,329	239,713
Equipment maintenance and leasing	52,706	53,795
Examination	169,774	158,848
Executive committee	1,275	1,213
General operations	96,869	98,982
Insurance	17,635	18,148
Professional fees	28,281	17,104
Promotional	377	490
Salaries	407,030	388,729
Written exam committee	69,494	47,381
	<u>1,232,821</u>	<u>1,117,123</u>
Excess (deficiency) of revenues over expenses	\$ (1,341)	\$ 139,179

**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire
Statement of Cash Flows**

For the year ended December 31	2017	2016
Cash provided by (used for):		
Operating activities		
Excess (deficiency) of revenues over expenses	\$ (1,341)	\$ 139,179
Add back amortization of tangible capital and intangible assets, a non-cash outlay	10,155	7,134
	<u>8,814</u>	<u>146,313</u>
Net change in non-cash working capital balances (Note 2)	5,534	(994)
	<u>14,348</u>	<u>145,319</u>
Investing activities		
Purchase of intangible assets	(2,260)	(5,900)
Purchase of tangible capital assets	(9,328)	(9,845)
	<u>(11,588)</u>	<u>(15,745)</u>
Cash flows from financing activities		
Purchase of investments	(222)	-
Net increase in cash	2,538	129,574
Cash, beginning of the year	340,261	210,687
Cash, end of the year	\$ 342,799	\$ 340,261

The notes are an integral part of these financial statements.

**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire
Notes to Financial Statements**

December 31, 2017

1. Accounting Policies

Status and Purpose of Organization	The National Dental Assisting Examining Board - Bureau national d'examen d'assistance dentaire is incorporated without share capital under the Canada Not-for-profit Corporations Act. The organization is a non-profit organization engaged in maintaining and continuing ongoing development of a theoretical and clinical examination, which serves as a valid and reliable instrument to assess entry and re-entry of candidates into the practice of dental assisting in Canada. The organization is a non-profit organization under the Income Tax Act and is exempt from income taxes.
Basis of Accounting	The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.
Revenue Recognition	Revenue from examination fees and CPE fees is recognized when the examinations occur. Application fees and foreign credential assessment fees are recognized when applications and payments are received.
Financial Instruments	<p><u>Measurement</u> The organization initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and liabilities at amortized cost.</p> <p><u>Impairment</u> Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment.</p> <p><u>Transaction costs</u> Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in the statement of operations over the life of the instrument using the straight-line method.</p>
Tangible Capital Assets	Tangible capital assets are recorded at cost less accumulated amortization. Amortization is recorded on the straight-line basis over the estimated life of five years for office equipment, three years for computer equipment and two years for computer software.
Intangible Assets	Intangible assets are stated at cost less accumulated amortization. Amortization is recorded on the straight-line basis over the estimated life of fifteen years for trademarks.

**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire
Notes to Financial Statements**

December 31, 2017

1. Accounting Policies (Continued)

Internally Restricted Net Assets The net assets internally restricted for occupational analysis are for expenses related to National Occupational Analysis projects.

The net assets internally restricted for litigation reserve are to set aside funds in the event of legal action in the future.

2. Net Change in Non-Cash Working Capital Balances

	<u>2017</u>	<u>2016</u>
Accounts receivable	\$ 240	\$ 26
Prepaid expenses	409	(7,618)
Accounts payable and accrued liabilities	<u>4,885</u>	<u>6,598</u>
	<u>\$ 5,534</u>	<u>\$ (994)</u>

3. Investment

The investment is a redeemable Guaranteed Investment Certificate with an interest rate of 0.95% payable semi annually with a maturity date of November 9, 2018.

4. Tangible Capital Assets

	<u>2017</u>		<u>2016</u>	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office equipment	\$ 20,408	\$ 20,408	\$ 20,408	\$ 20,408
Computer equipment	77,649	62,528	68,321	52,841
Computer software	22,404	22,404	22,404	22,404
	<u>\$ 120,461</u>	<u>\$ 105,340</u>	<u>\$ 111,133</u>	<u>\$ 95,653</u>
Net book value		<u>\$ 15,121</u>		<u>\$ 15,480</u>

**National Dental Assisting Examining Board -
Bureau national d'examen d'assistance dentaire**
Notes to Financial Statements

December 31, 2017

5. Intangible Assets

	2017		2016	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Trademarks	\$ 8,160	\$ 665	\$ 5,900	\$ 197
Net book value		\$ 7,495		\$ 5,703

6. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$726 (2016 - \$384).

7. Contractual Obligations

The organization leases its premises under a lease expiring in November 2018. The organization also had an agreement with an unrelated third party for examination services expiring December 2019. Future minimum payments total \$191,678 and include the following payments over the next two years:

2018	\$ 127,678
2019	\$ 64,000

8. CDAC Grant

The organization has an agreement with the Commission on Dental Accreditation of Canada (CDAC) whereby the organization agrees to provide an annual grant to the CDAC based on a formula of \$20 per exam writer graduating from CDAC accredited dental assisting educational programs two years prior to the date of delivery of the grant. During the year, the organization paid \$24,660 (2016 - \$26,800) to CDAC. In addition, the organization is committed to pay \$28,440 for 2018, and \$28,160 for 2019, based on 2016 and 2017 registration.