



College of
Dental
Technologists
of Alberta

Annual Report 2024



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The College of Dental Technologists of Alberta (CDTA) respectfully recognizes that our office is situated on Treaty 6 territory, a traditional meeting place for many diverse Indigenous peoples.

We are committed to honouring and celebrating the histories, languages, and cultures of First Nations, Métis, and Inuit peoples across Treaty 6, Treaty 7, and Treaty 8 territories, as well as within Indigenous communities and settlements throughout Alberta.

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About the College

The College of Dental Technologists of Alberta is responsible for the protection of the public and will provide leadership and guidance to its members.

Values

1

Accountability – the CDTA values individual and organizational accountability by accepting responsibility for our decisions and actions.

2

Collaboration – the CDTA engages meaningfully, respectfully, and proactively with the public, regulated members, government, volunteers, and all stakeholders.

3

Equity – the CDTA recognizes the importance of diversity in backgrounds, experiences, voices, and perspectives. It actively champions equity and inclusion through its policies, practices, and requirements.

4

Fairness – the CDTA is committed to ensuring procedural fairness in its policies, processes, and practices.

5

Transparency – the CDTA works to ensure that processes, decisions, and requirements are easily understandable, clear, and accessible to affected parties and to all stakeholders.

Legislative Framework

The Profession of Dental Technology has been regulated under the Health Professions Act and Dental Technologists Profession Regulation since 2004.

The practice of Dental Technology is set out in the Health Professions Act, RSA 2000 cH-7 (HPA) Schedule 6, Section 3: In their practice, Dental Technologists do one or more of the following:

- (a) fabricate, duplicate, alter and repair prosthetic and orthodontic devices,
- (b) fit those devices when the fitting is incidental to the fabrication, duplication, alteration, or repair,
- (b.1) teach, manage and conduct research in the science, techniques and practice of dental technology, and
- (c) provide restricted activities as authorized by the regulations.

The CDTA's mandate is to protect and serve the public interest through leadership and setting quality standards through self-regulation for Registered Dental Technologists ("RDT") and Registered Dental Technicians ("DTs") in Alberta.

The CDTA fulfills its mandate to protect and serve the public in various ways. For example, it ensures that individuals seeking registration to practice Dental Technology in Alberta meet specific education, qualifications, and entry-to-practice competence requirements. The CDTA also sets Standards of Practice and Guidelines for conduct and practice ensuring the continuing competency of all RDTs and DTs.



About the Profession

Dental Technology is the art and science of fabricating, duplicating, altering and repairing, dental prosthetics and appliances. Dental Technologists (RDTs) and Dental Technicians (DTs) work closely with Dentists, Denturists and other regulated health professionals to ensure each appliance or device is customized to meet a patients' individual needs. RDTs and DTs use their professional judgment and expertise to interpret and design prosthetic and orthodontic devices. Dentists, Denturists, and other regulated health professionals rely on RDTs and DTs to fill dental prescriptions.

Generally, Dental Technology is recognized as a supportive health care profession. The services provided by Dental Technologists and Dental Technicians enable other regulated health professionals to deliver their services directly to the public. It is important to note that RDTs and DTs typically do not interact with patients directly.

There are instances where RDTs and DTs may interact directly with patients, but this is only permitted with special authorization from the College to perform restricted activities that are specifically authorized to the profession under the Health Professions Restricted Activity Regulation.

Members of the College of Dental Technologists of Alberta provide quality services to Dentists, Denturists, and other regulated health professionals for patients in a safe, ethical, and professional manner.



Practice Environments for Dental Technologists and Dental Technicians

Dental Technologists and Dental Technicians work in a variety of practice environments. These health professionals often practice in dental laboratories, dental or denturists clinics. They collaborate closely with Dentists, Denturists and other health professionals, to design and fabricate crowns, bridges, dentures, and orthodontic devices. They may also work in hospitals, other health care facilities and educational institutions.

Regardless of the setting, precision, attention to detail, and adherence to strict health and safety standards, are essential in their daily tasks.

Council

The College is responsible for ensuring that Registered Dental Technologists and Registered Dental Technicians practice the profession of Dental Technology competently and ethically.

The College is governed by a Council composed of four (4) regulated members elected by the regulated members of the College and five (5) public members appointed by the government.

The Council structure is determined by the bylaws, which reflect the *Health Professions Act* and the *Dental Technologists Profession Regulation*.

The Council governs according to the *Act*, the *Regulation*, and the *bylaws*, while abiding by regulatory and governance policies and procedures.

Council focuses on organizational oversight rather than operational or day-to-day management of the College. Council's focus is the strategic direction of the College. Council governs the College in the public interest, on behalf of its regulated members.

The Council sets the College's strategic direction and develops the policies and standards to ensure the College is meeting its mandate to protect and act in the best interest of the public.

2024 Council Composition

Elected Regulated Members

Gary Wakelam, RDT, Chair

Youssef Sleiman, RDT, Vice-Chair

Mattio Ferrara, RDT

Position 4, Vacant

Appointed Public Members

Douglas Cooper

Gary Lock

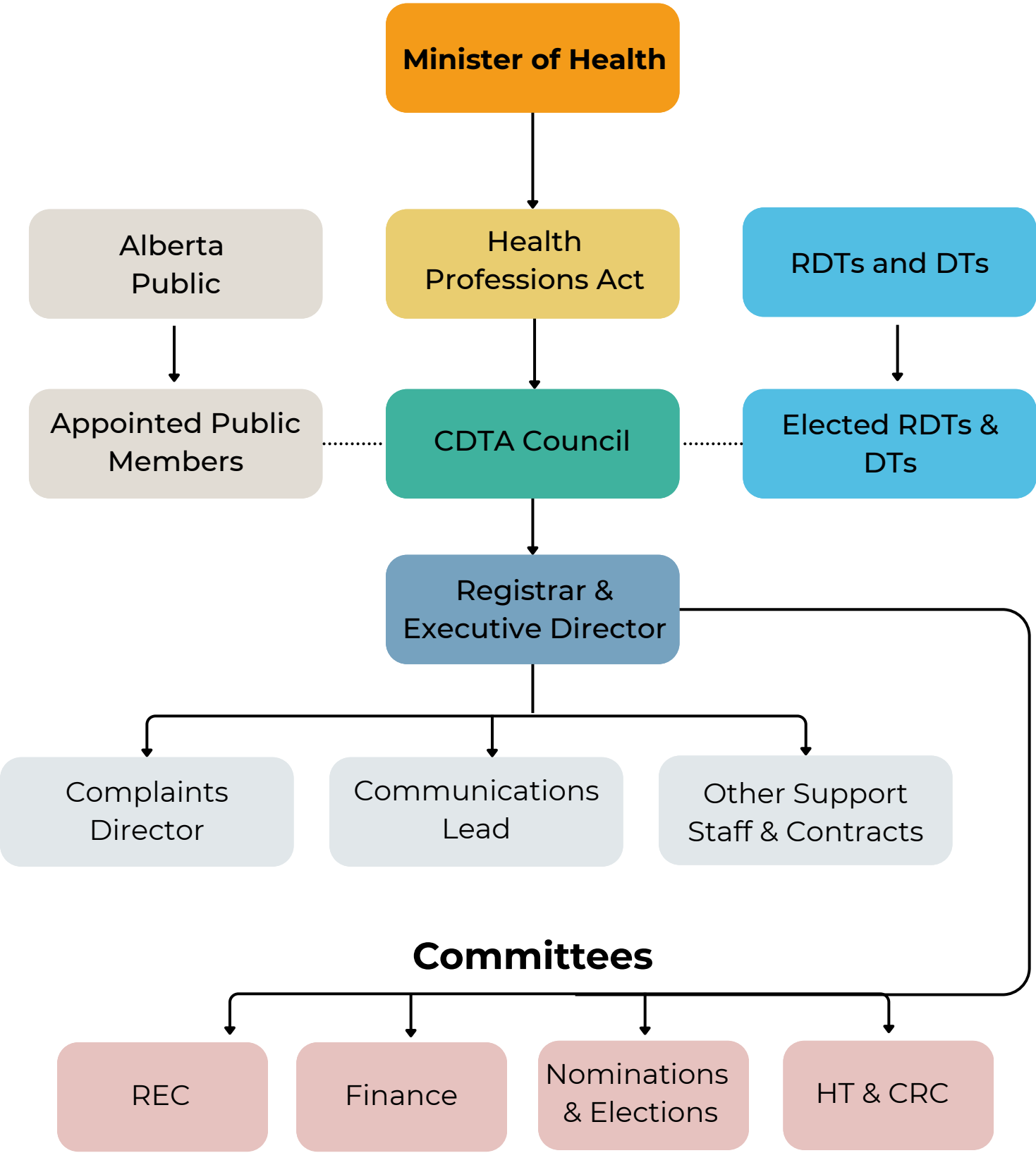
Catherine Mardon

Brittany Stahl, Finance Committee Chair

Position 5, Vacant



Organizational Structure



Committees

Registration, Education, and Competence Committee

The Registration, Education and Competence Committee, supports the College's role under the Health Professions Act. The committee has the authority to make decisions about registration applications. The committee reports to and makes recommendations to Council on other registration, education and continuing competence issues. This includes registration, entry-to-practice assessment (examination) and continuing competence policies of the College.

Committee Members

Pawel Ciechanowski, RDT
Brian Cook, RDT
Michel Carr, RDT
Mattio Ferrara, RDT

Finance Committee

The Finance Committee helps to manage the budget, fees, expenditures and financial policies of the College. The committee reports to and makes recommendations

Finance Committee Continued

to Council, but does not have the authority to make decisions. The College's budget, fees, expenditures and financial policies are set by the Council.

Committee Members

Chair – Brittany Stahl, Public
Monty Jensen, RDT
Regulated Member, Vacant

Nomination and Election Committee

The Committee collaborates with College staff to provide guidance on the development and implementation of election procedures, ensuring alignment with the CDTA Bylaws. In addition, Committee members fulfill the role of Election Scrutineers during the Council election process.

Committee Members

Lisa Gibson, RDT
Dominique Lindop, RDT
Sade Solomon, RDT

Public Members' Message

The College of Dental Technologists of Alberta (CDTA) is a self-regulating profession pursuant to the Health Professions Act of Alberta (HPA). The HPA requires that the CDTA Council be comprised of elected members from within their profession, as well as a minimum 50% ratio of public members appointed by the government. The CDTA Council governs the College in the public interest, on behalf of its regulated members.

There are currently four public members: Douglas Cooper was appointed October, 2014; Dr. Catherine Mardon was appointed March, 2018; Brittany Stahl was appointed April, 2021; and Gary Lock was appointed April, 2022. Currently, the bylaws define the Council's composition as 4 regulated members and 5 public members. Presently, the Government has appointed only 4 public members to the CDTA Council, leaving one public member position vacant. Brittany Stahl is also Chair of the Finance Committee.

In 2024, there were six Council meetings in total, including one training session and a strategic planning day. The Council participated in Equity, Diversity, Inclusion and Belonging (EDIB) training as part of its commitment to fostering a regulatory environment that reflects community diversity and supports inclusive, informed decision-making in the public interest. The public members found the training topic to be well-chosen and an effective use of training time.

From the perspective of the four public members, we are confident that we have met our mandate. In addition, the CDTA has acted in the most appropriate fashion, and the public's best interest has been taken care of, under the direction of CDTA Registrar & Executive Director, Tara Tremblay and Chair, Gary Wakelam.

Highlights of 2024 Decisions

- Appointed the 2024 Nomination and Election Committee Members and two regulated members to serve on the Registration, Education and Competence Committee (REC Committee).
- Approved amendments to the Infection Prevention and Control Guidelines with collaboration with the College of Alberta Denturists, College of Alberta Dental Assistants and Alberta College of Dental Hygienist.
- Approved amendments to CDTA's Bylaws and CDTA's Councils Governance Policies.
- Council continued the process of reviewing and approving the 2024-2027 Business Plan and Strategic Plan.
- Approval of Audited Financials. Review and approval of the next fiscal period. Council is confident of the financial standing. The 2025 fee schedule was also approved with fees remaining unchanged, with the educational student membership fee reduced to \$10 from \$50.
- Council appointed Grant Maier to fill a regulated member vacancy on Council.
- Council approved two RFP's that directly support the 2024-2027 Strategic Plan. These include Governance Review and Board Evaluation and Communication Program Review and Development.

Respectfully submitted,

Douglas Cooper
Catherine Mardon
Brittany Stahl
Gary Lock

Message from Leadership

In 2024, the College achieved several important milestones, notably the development and launch of the CDTA's 2024–2027 Strategic Plan. This plan reflects the continued commitment of Council and staff to advancing the College's vision and values, while ensuring the CDTA fulfills its legislated mandate to regulate the profession of Dental Technology in the public interest. The Strategic Plan provides a clear framework to guide the College's priorities and actions over the next three years.

The Council is committed to the ongoing enhancement of its governance framework, ensuring it remains aligned with the evolving needs of the College. As a governance body and not an operational one, the Council maintains a clear distinction between oversight and management, focusing solely on strategic direction and regulatory accountability. It remains firmly dedicated to fulfilling the College's public protection mandate, while safeguarding against any encroachment into the functions of a professional association.

As part of its ongoing commitment to continuous improvement and responsible governance, the CDTA Council participated in Equity, Diversity, Inclusion, and Belonging (EDIB) training in the fall of 2024. This training supports the Council's efforts to foster an inclusive regulatory environment that reflects the diverse communities we serve and strengthens decision-making in the public interest.

Throughout 2024, the CDTA published important guidance documents to support registrants in meeting regulatory expectations. These included:

- Medical Device Compliance

- Using Artificial Intelligence in Oral Health Care Settings
- Understanding the Difference Between Registered Dental Technologists and Registered Dental Technicians

Many resources were developed in collaboration with our regulatory partners. The CDTA values and appreciates the strong, collaborative relationships that exist among Alberta's oral health and broader health regulatory communities. Partnerships enhance regulatory consistency and promote public protection.

As technological advancements continue to shape the profession, the CDTA acknowledges the ongoing commitment of our regulated members to delivering high-quality dental technology services to Albertans. We extend our sincere appreciation to the dedicated staff, Council and Committee members, and volunteers whose expertise and efforts play a vital role in supporting the College's mandate and serving the public interest.



Governance

Bylaws

Council amended the bylaws effective March 11, 2024. These amendments included:

- Changing titles for Officers of Council to move away from association-related activities and wording.
- Changes to the Treasurer role and title to ensure clarity of Council's Governance role.
- Changes to the nomination and election process to Council to align with regulatory best practices.

Standards of Practice

Under the Health Professions Act (HPA), the Council is responsible for governing the profession in the public interest. This responsibility is fulfilled through the development enforcement of the Standards of Practice and Code of Ethics.

This objective is to ensure the competency, safety,

and ethical standards of Registered Dental Technologists and Registered Dental Technicians.

The CDTA Council approved and provided the following Standards of Practice to the Minister for review in the fall of 2023:

- Accountability
- Advertising
- Communication
- Conflict of Interest
- Delegation and Supervision
- Documentation and Protection of Privacy
- Informed Consent
- Maintenance of Fitness to Practice
- Mandatory Duty to Report a Colleague
- Mandatory Duty to Self-Report
- Professionalism and Professional Boundaries
- Patient-centred Practice
- Protecting Patients from Sexual Abuse and Sexual Misconduct
- Safety and Infection Prevention and Control
- Scope of Practice
- Use of Protected Titles

To fulfill its legislated mandate of protecting the public, the CDTA engaged regulated members in the development of new Standards of Practice through targeted surveys and feedback opportunities. However, the implementation of these standards remains on hold pending the required consultation and receipt of feedback from the Government of Alberta under Section 133 of the Health Professions Act (HPA). Completing this consultation is essential to ensure the CDTA can fully implement updated standards that uphold safe, competent, and ethical practice in Alberta.

Strategic Plan

The 2024- 2027 College of Dental Technologists of Alberta (CDTA) Strategic Plan has been developed through collaborative efforts of the Council, including workshops and meetings.

This comprehensive plan serves as a cornerstone document, offering definitive guidance to both the CDTA's Council and staff.

Strategic Plan Continued

The CDTA's Strategic Plan was developed in alignment with its regulatory mandate and governing policies. The plan supports the development and implementation of the CDTA's goals.

The plan is built on three strategic priorities:

1. Strengthen the Sustainability and Effectiveness of Operations and Governance.
2. Improved Communication and Stakeholder Engagement.
3. Foster and Broaden Collaborative Relationships with Other Health Regulators.

In alignment with the College of Dental Technologists of Alberta's (CDTA) Strategic Plan, Council has initiated two key projects, each supported by external consulting.

Governance Review and Board Evaluation

The College has engaged external experts to conduct a comprehensive evaluation of Council's effectiveness and its governance framework. This project is designed to assess current performance, identify potential gaps, and deliver clear, actionable recommendations for continuous improvement. The outcomes of this review will support stronger governance practices and ensure the College continues to operate with transparency, accountability, and effectiveness.

Communications Review and Development

The second initiative focuses on a thorough review and enhancement of the College's communications.

This project involves a detailed analysis of current communication practices and the development of a strategic, resource-aligned plan to improve engagement with stakeholders.

The key objectives of this initiative include:

- Developing a communications strategy that is both measurable and sustainable within the College's available resources.
- Supporting the College's regulatory responsibilities and commitment to protecting the public interest.
- Ensuring all communications reflect and reinforce the College's mission and values.
- Clearly defining stakeholder groups and crafting targeted, effective communication approaches for each audience.
- Promoting accessibility and inclusivity across all communications to reach and serve all stakeholders effectively.

Together, these initiatives demonstrate the College's ongoing commitment to good governance and meaningful stakeholder engagement as it advances its strategic objectives.

Registration and Renewal of Practice Permits

A Dental Technologist and Dental Technician is a regulated oral health care professional who is knowledgeable and skilled in the fabrication, duplication, alteration, or repair of dental prosthetics and orthodontic devices which are prescribed by a Dentist, Denturist or other regulated health care professional. All Dental Technologists and Dental Technicians must be registered with the College of Dental Technologists of Alberta (CDTA) and must work within their designated scope of practice under the Health Professions Act, Dental Technologists Profession Regulation and Health Professions Restricted Activity Regulation.

Applications for Registration

The CDTA ensures that only qualified Dental Technologists and Dental Technicians are registered and meet the requirements to provide safe and effective professional services. Candidates applying for registration must fulfill the requirements as indicated in the Health Professions Act and Dental Technologists Profession Regulation to proceed with an application for registration with the CDTA.

Entry-to-Practice Assessments

In 2020, the CDTA's Council approved the Canadian Alliance of Dental Technology Regulators (CADTR) Competency Assessment, and the Dental Technology Entry-to-Practice Assessment (DTETPA), which consists of the Knowledge-Based Assessment (KBA) and Performance-Based Assessment (PBA). The DTETPA replaces the College's practical examinations. New applicants are required to successfully complete the DTETPA. Applicants under the Agreement on Internal Trade are exempt from the DTETPA.

Approved Dental Technology Programs

The Northern Alberta Institute of Technology (“NAIT”) delivers the only approved Dental Technology program in Alberta, playing a vital role in advancing the profession and safeguarding public health. By educating future Registered Dental Technologists (RDTs), NAIT supports the ongoing development of high standards in dental care across the province.

Graduates of the NAIT Dental Technology program must successfully complete an Entry-to-Practice Assessment to be eligible for independent practice in Alberta. This requirement ensures that new practitioners are well prepared to deliver safe, competent, and ethical care to Albertans.

During their time in the program, students are encouraged to engage with the professional community by becoming voluntary, non-regulated educational student members of the College of Dental Technologists of Alberta (CDTA). This fosters early professional engagement and awareness of regulatory responsibilities.

The CDTA further supports this collaboration by contributing to NAIT’s Interprofessional Dental Education (IPDE) course and participating on the NAIT Dental Technology Program Advisory Committee. These contributions help ensure the program remains aligned with the evolving needs of the profession and the public it serves.

Substantial Equivalency

The CDTA received no applications from individuals registered in another regulated jurisdiction in 2024.

Application Reviews

The council received no requests for application review in 2024.

Dental Technologists and Dental Technicians in Alberta

In Alberta, the titles "Dental Technologist" and "Dental Technician" both refer to regulated health professionals in the field of Dental Technology, and both are regulated members of the College of Dental Technologists of Alberta. While these titles share similarities and there is some overlap in their roles, there are important distinctions in terms of scope of practice.

Both Dental Technologists (RDTs) and Dental Technicians (DTs) are essential members of the oral healthcare team, working to create high-quality, customized dental prosthetics and appliances that support patient care.

Although similar, there are important distinctions between the roles of Dental Technologists and Dental Technicians.

Dental Technologists

Registered Dental Technologists (RDTs) are authorized to practice in all four areas of Dental Technology: full dentures, partial dentures, fixed prostheses, and orthodontic/periodontal appliances. Their comprehensive scope allows them to perform a full range of technical procedures and engage in broader roles such as teaching, research, and management. RDTs are assessed for competence in all disciplines at entry-to-practice and are expected to maintain a high level of professional versatility.

Dental Technicians

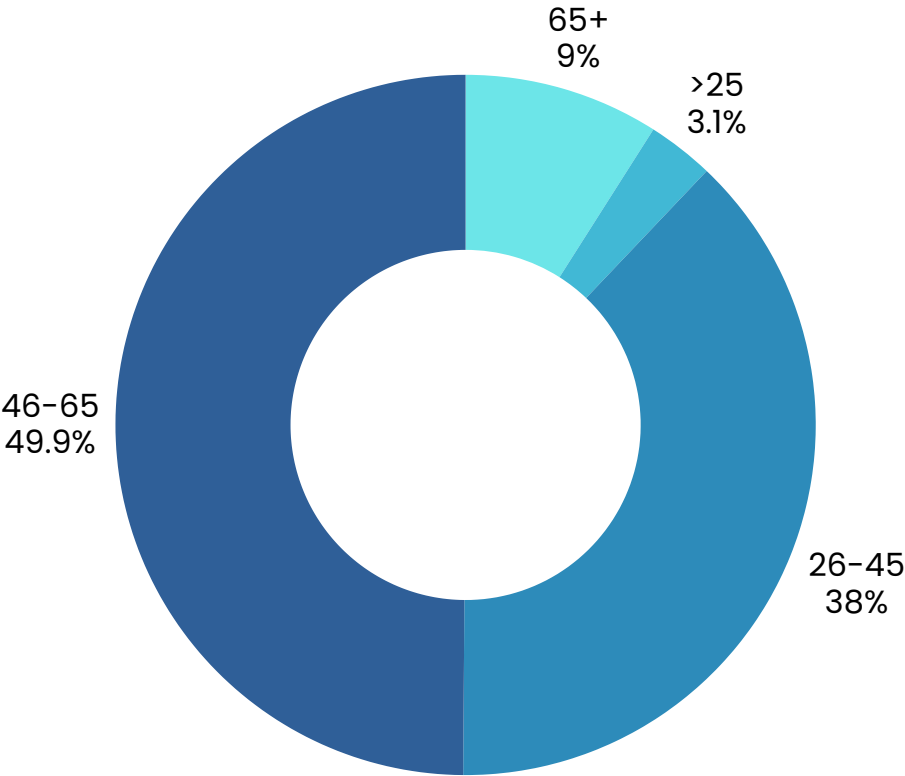
Registered Dental Technicians (DTs) have a more limited scope of practice, authorized to work in one to three of the four dental technology disciplines based on their education and assessment. While they perform many of the same technical functions as RDTs—such as fabricating, repairing, and modifying dental appliances—they are restricted to their approved areas of competence and typically do not engage in extended professional roles like teaching or research.



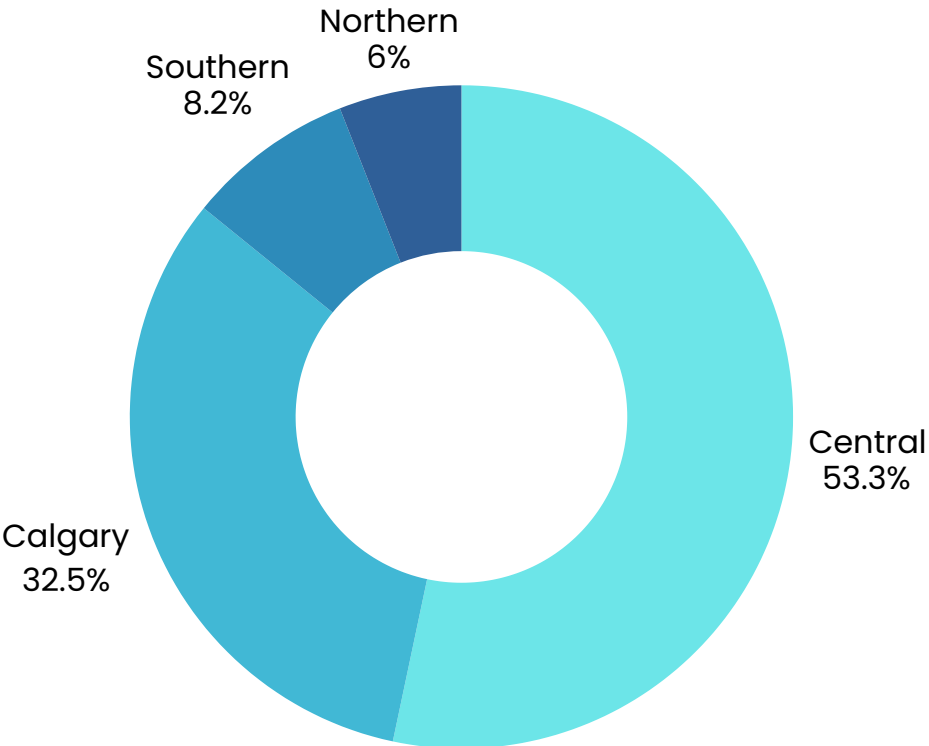
Registration Statistics

	2024	2023	2022	2021	2020
Dental Technologist	211	214	206	232	211
Dental Technologist Restricted Activities Authorization	62	63	62	63	67
Dental Technologist (conditions)	7	0	16	13	5
Dental Technician	166	176	174	166	182
Dental Technician Restricted Activities Authorization	21	21	18	32	17
Dental Technician (conditions)	3	21	7	14	46
Practicum Student	0	0	11	11	13
Educational Student	9	0	1	15	6

Registrant Age



Registrant Location



Continuing Competence

As part of its mandate, the CDTA enforces a mandatory Continuing Competence Program to ensure members maintain and enhance their professional abilities.

Competence is defined in the Act as the “combined knowledge, skills, attitudes, and judgment required to provide professional services.”

Continuing Competence Program

The CDTA’s Continuing Competence Program transitioned from the Dental Technologists Profession Regulation to the CDTA’s Standards of Practice effective March 31, 2023. The Standard of Practice is supported by the CDTA’s Continuing Competence Program Manual which provides RDTs and DTs with:

- Continuing Competence Program Rules
- Reporting Requirements
- Program Credit Guide
- Audit Rules

Regulated members have the flexibility to acquire continuing competence credits that relate to their practice as defined by the [National Essential Competencies for Dental Technology Practice in Canada](#).

Required Learning

The CDTA required all regulated members on the general register to complete the mandatory online training program Protecting Patients from Sexual Abuse and Misconduct. Completion of the program became a registration requirement effective January 1, 2021.

Professional Conduct and Complaints

Under the Health Professions Act (HPA), the CDTA is responsible for protecting the public. This is done in part by setting and enforcing standards of professional conduct for Dental Technologists and Dental Technicians in Alberta.

Because these health professionals typically work behind the scenes with other health professionals and have limited direct contact with patients, the risk of complaints from the public is low.

When a complaint is submitted, the CDTA follows Part 4 of the HPA to guide its process. Depending on the circumstances, the CDTA may:

- Try to resolve the issue informally
- Conduct a formal investigation
- Consult a subject matter expert, or
- Dismiss the complaint if there is not enough evidence or it falls outside the College’s authority

No matter the path taken, the CDTA is committed to a fair, transparent, and timely process to maintain trust in the regulation of the profession of Dental Technology.

Year Received	Number of Complaints	Disposition	Summary
2024	1	Agreement	Acting outside the scope of practice
2024	1	Consent Hearing April 2025	Acting outside the scope of practice and practicing while suspended

Hearings and Appeals

If a complaint proceeds to a hearing, it is reviewed by a tribunal that includes members of the profession and public members appointed by the Government of Alberta.

Under the HPA, decisions can be reviewed or appealed if someone involved in a complaint believes that the outcome is unfair, unreasonable, or based on an error.

These mechanisms are an important safeguard that supports fair and transparent regulation. In 2024, the CDTA did not conduct any hearings.

Patient Protection – Bill 21

With the proclamation of Bill 21, the HPA was amended in 2019 to enhance protections for patients from sexual abuse and sexual misconduct by regulated health professionals.

As part of these amendments, all health colleges were required to implement several measures, including the creation of a Patient Treatment and Counselling Fund to support individuals who allege sexual abuse or misconduct by a regulated member.

The table below provides data on complaints of this nature, along with information on disbursements from the Patient Treatment and Counselling Fund.

Year	Sexual Abuse	Sexual Misconduct	Funds Dispersed
2024	0	0	\$0

Contact Information

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Edmonton, AB T6E 6A8

Website: www.cdta.ca

Email: membersinfo@cdta.ca

Telephone: (780) 469-0615



COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA

FINANCIAL STATEMENTS

December 31, 2024

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA

FINANCIAL STATEMENTS

December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of College of Dental Technologists of Alberta

Opinion

We have audited the accompanying financial statements of College of Dental Technologists of Alberta, which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Dental Technologists of Alberta as at December 31, 2024, and the results of its activities and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

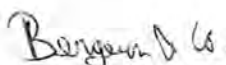
Those charged with governance are responsible for overseeing the College's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit, in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Bergeron & Co. Chartered Professional Accountants

February 11, 2025
Edmonton, AB

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
STATEMENT OF OPERATIONS
For the year ended December 31, 2024

	<u>2024</u>	<u>2023</u>
REVENUE		
Membership dues	\$ 359,065	\$ 369,853
Assessments, and other revenue (Note 7)	28,741	12,328
Educational revenue	<u>1,000</u>	<u>-</u>
	<u>388,806</u>	<u>382,181</u>
EXPENSES		
Wages and benefits	135,074	128,021
Insurance	62,699	59,859
Subcontracting	30,539	20,574
Professional fees	23,624	78,543
Rent (Note 8)	9,849	24,581
Memberships and subscriptions	9,585	4,170
Interest and bank charges	7,902	6,416
Office and general	5,402	3,663
Conferences and seminars (Note 9)	4,618	5,077
Travel	2,684	4,629
Computer and Internet services	2,328	9,993
Telephone	2,045	2,241
Education expenses	1,246	1,203
Equipment rental	1,197	2,064
Amortization of tangible capital assets	993	2,721
Advertising and promotion	637	2,829
Postage and courier	516	1,244
Repairs and maintenance	<u>94</u>	<u>23</u>
	<u>301,032</u>	<u>357,851</u>
EXCESS OF REVENUE OVER EXPENSES	<u>87,774</u>	<u>24,330</u>
OTHER		
Gain (loss) on sale of assets	<u>(4,212)</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>\$ 83,562</u></u>	<u><u>\$ 24,330</u></u>

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2024

NET ASSETS	Invested in capital assets	Unrestricted	Total 2024	Total 2023
Balance, beginning of year	\$ 7,524	\$ 847,593	\$ 855,117	\$ 830,788
Excess of revenues over expenses	<u>(5,205)</u>	<u>88,767</u>	<u>83,562</u>	<u>24,330</u>
Balance, end of year	<u>\$ 2,319</u>	<u>\$ 936,360</u>	<u>\$ 938,679</u>	<u>\$ 855,118</u>

See accompanying Notes to Financial Statements

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
STATEMENT OF FINANCIAL POSITION
December 31, 2024

ASSETS		<u>2024</u>	<u>2023</u>
CURRENT			
Cash and cash equivalents	\$	681,948	\$ 851,932
Term deposits (Note 3)		541,876	352,728
Interest receivable		20,157	5,064
Prepaid expenses		<u>51,002</u>	<u>3,250</u>
TOTAL CURRENT ASSETS		1,294,983	1,212,974
TANGIBLE CAPITAL ASSETS (Note 4)		<u>2,319</u>	<u>7,524</u>
TOTAL ASSETS	\$	<u>1,297,302</u>	<u>\$ 1,220,498</u>
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	12,333	\$ 19,916
Deferred membership revenue (Note 6)		<u>346,290</u>	<u>345,465</u>
TOTAL LIABILITIES		<u>358,623</u>	<u>365,381</u>
NET ASSETS			
Net assets invested in capital assets		2,319	7,524
Unrestricted net assets		<u>936,360</u>	<u>847,593</u>
TOTAL NET ASSETS		<u>938,679</u>	<u>855,117</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>1,297,302</u>	<u>\$ 1,220,498</u>

Approved by the Directors:

_____, Director

_____, Director

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
CASH FLOW STATEMENT
For the year ended December 31, 2024

	<u>2024</u>	<u>2023</u>
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 83,562	\$ 24,330
Add (deduct):		
Charges to income not involving cash		
Amortization of tangible capital assets	993	2,721
Gain on disposal of assets	<u>4,212</u>	<u>-</u>
	88,767	27,051
Net change in non-cash working capital balances related to operations		
Trade receivables	(8,471)	-
Interest receivable	(6,622)	(921)
Prepaid expenses	(47,751)	(36)
Accounts payable and accrued liabilities	(7,582)	(13,316)
Deferred membership revenue	<u>825</u>	<u>4,865</u>
	<u>19,166</u>	<u>17,643</u>
 INVESTING ACTIVITIES		
Purchase of investments	(541,876)	(352,728)
Proceeds from sale of investments	<u>352,728</u>	<u>346,321</u>
 (DECREASE) INCREASE IN CASH	(169,982)	11,234
CASH, beginning of year	<u>851,930</u>	<u>840,696</u>
 CASH, end of year	\$ <u>681,948</u>	\$ <u>851,930</u>

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

1. PURPOSE OF THE NOT-FOR-PROFIT ORGANIZATION

The College of Dental Technologists of Alberta is constituted under the provisions of the Health Professions Act of Alberta. The purpose of the College is to regulate the profession of Dental Technologists and Dental Technicians in Alberta pursuant to the Act and Regulations of the Act, and to administer and manage the affairs of the College consistent with the Bylaws, Standards of Practice and Code of Ethics.

The College is a not-for-profit organization and is therefore exempt from income tax.

2. ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Management's use of estimates

- a) The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date, and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from these estimates. Significant financial statements items that require the use of estimates are as follows: useful life and amortization of tangible capital assets, accrued liabilities and deferred revenues. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations in the year they become known.

Revenue recognition

- b) The organization uses the deferral method of accounting for contributions. Under this method, contributions restricted to expenses of future periods are deferred and recognized as revenue in the period when the related expenses are incurred.

Education, assessment and administrative revenues are recorded as revenue when received or receivable if it is measurable and when the collectability is reasonably assured.

Investment income, which is reported on an accrual basis, includes interest income.

Membership fees are recognized as revenue for the period in which it relates to.

Financial instruments

- c) Financial assets and liabilities are measured initially at fair value, except for certain related party transactions which are measured at carrying amount or exchange amount as appropriate. Subsequent measurement is at amortized cost.

Financial assets measured at amortized cost consist of cash and cash equivalents.

Financial liabilities measured at amortized cost consist of accounts payable and accrued liabilities.

Transaction costs related to financial instruments which are subsequently measured at amortized cost are included in the original cost of the asset and liability and recognized in income over the life of the instrument using the straight-line method.

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Financial instruments impairment

- d) Financial assets measured at cost or amortized cost are tested for impairment if there are indications of possible impairment. The amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, either directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment loss not been recognized previously. The amount of the reversal is recognized in net income.

Cash and cash equivalents

- e) Cash and cash equivalents are comprised of amounts on deposit at financial institutions and money market investments that are readily convertible to cash.

Tangible capital assets

- f) Purchased tangible capital assets are recorded at cost. Contributed tangible capital assets are recorded at fair value at the date of contribution. Amortization is recorded at the following rates, which have been established by estimates of useful lives. Additions during the current year are amortized at one-half their normal rates, and no amortization is taken in the year of disposition. Amortization expense is reported in the statement of operations.

Computer hardware	30% declining balance
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When a tangible capital asset no longer has any long-term service potential for the College, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations.

Contributed materials and services

- g) Volunteers contribute many hours per year to assist the organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements. Contributed materials are recognized at their fair value.

3. TERM DEPOSITS

	<u>2024</u>	<u>2023</u>
Current		
Guaranteed investment certificate, maturing on May 10, 2025, bearing interest at 4.25%	\$ 366,876	\$ -
Guaranteed investment certificate, maturing on September 19, 2025, bearing interest at 3.40%	175,000	-
Guaranteed investment certificate, maturing on May 10, 2024, bearing interest at 4%	<u>-</u>	<u>352,728</u>
	<u>541,876</u>	<u>352,728</u>

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

4. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2024</u>	<u>2023</u>
Computer hardware	\$ 10,188	\$ 7,869	\$ 2,319	\$ 4,706
Furniture and fixtures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,818</u>
	<u>\$ 10,188</u>	<u>\$ 7,869</u>	<u>\$ 2,319</u>	<u>\$ 7,524</u>

5. CREDIT FACILITIES

The College Has arranged for an operating line of credit with TD Bank authorized to \$50,000. The line of credit is secured by a General Security Agreement with TD bank. Interest is payable monthly on any outstanding balance at bank prime plus 3.00%.

The lender's prime as at December 31, 2024 is 5.45%.

The College has two credit card facility agreement authorized to \$5,000 each, bearing interest at 19.99%.

6. DEFERRED MEMBERSHIP REVENUE

	<u>Opening</u>	<u>Funds received</u>	<u>Funds used</u>	<u>Ending</u>
Membership dues	\$ <u>345,465</u>	\$ <u>359,890</u>	\$ <u>359,065</u>	\$ <u>346,290</u>

7. INTEREST, ASSESSMENTS AND OTHER INCOME

	<u>2024</u>	<u>2023</u>
Interest income	\$ 20,770	\$ 7,328
Fines	8,471	-
Late fees and penalties	<u>5,000</u>	<u>5,000</u>
	<u>\$ 34,241</u>	<u>\$ 12,328</u>

8. LEASE COMMITMENTS

The College has entered into lease agreements for office premises expiring on March 31, 2027 for a total amount of \$15,510. Minimum lease payments for the duration of the lease are as follows:

2025	\$ 6,894
2026	6,894
2027	<u>1,723</u>
	<u>\$ 15,511</u>

COLLEGE OF DENTAL TECHNOLOGISTS OF ALBERTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

9. RELATED PARTY TRANSACTIONS

Members of the executive council and manager have received honoraria totalling \$2,652 (2023 - \$3,825). These transactions were made in the normal course of business and were measured at the exchange amount which is the amount established and agreed to by the related parties.

10. FINANCIAL RISKS

The College is exposed to various risks through its financial instruments. The following describes the exposures to those risks, how they arise, any changes in risk exposures from the previous period, and any concentrations of risk.

Credit risk:

Credit risks arise from its cash and cash equivalents. Cash and cash equivalents are deposited with reputable, major financial institutions to limit the credit risk exposure.

Interest rate risk:

The College is exposed to interest rate risk with respect to the following financial instruments: cash and cash equivalents. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income and expense.

11. COMPARATIVE INFORMATION

Certain corresponding figures have been reclassified to conform with the current year's presentation.