

ANNUAL GENERAL MEETING: September 26, 2021, 1:00pm CST

Prior to the start of the AGM, we are pleased to offer four ten-minute information sessions.

Each have been allotted 7 minutes to present followed by a 3-minute Q and A period.

President Humber, Introduction of Guest Speakers:

- CDSPI – (Ed Dermit, President)
- National Dental Examining Board - (Dr. Dennis Fuchs, Saskatchewan NDEB Representative)
- Canadian Dental Association- (Dr. Brian Baker, Saskatchewan CDA Representative)
- University of Saskatchewan College of Dentistry- (Dr. Douglas Brothwell, Dean)

The AGM will then commence at 1:40 sharp and immediately upon closing President Humber will lead the members in an important conversation affecting our profession nationally.

AGENDA

1. Call to order – Gord Gillespie
2. Approval of Agenda
3. In Memoriam – Dr. Gerry Uswak
4. Approval of 2020 AGM Minutes
5. President's Welcome & President's Report – Dr. Craig Humber
6. Statutory Committee Reports (Chairs to present)
 - a. Discipline Committee (Dr. Kelly Kudryk, Chair—Nothing to Report)
 - b. Professional Conduct Committee (Dr. Drew Krainyk, Chair)
 - c. Public Engagement (Dr. Derek Thiessen, Chair)
 - d. Quality Assurance Committee (Dr. Derek Thiessen, Chair)
 - e. Advertising Review Committee (Dr. Mike Fowler, Chair—Nothing to Report)
 - f. Practice Enhancement Review (Dr. Michael Koskie, Chair—Nothing to Report)
 - g. Professional Practice Standards (Dr. Kelly Kudryk, Chair—Nothing to Report)
 - h. SHA-OHSC Committee (Dr. Craig Humber, Chair—Nothing to Report)

7. Executive Reports

- a. Registrar – Dr. Gerry Uswak
- b. CEO – Jerod Orb
 - i. Team Assistance
 - ii. Awards
 - iii. Government Relations
 - iv. Oral Health Promotion
 - v. Economics
 - vi. Continuing Education, Conference

8. Financial report – Jerod Orb (and Curtis Wagner, MNP)

9. Amendment to administrative bylaws (Gord Gillespie, Chair)

10. Incoming President remarks – Dr. Dean Zimmer

11. Q & A – Gord to Chair

12. Adjournment

- **Special Discussion - Dr. Craig Humber & Dr. Dean Zimmer**

2020 AGM Meeting Minutes

Date: October 17, 2020 Location: Zoom Live Meeting

Time: 11AM - Noon

1. Call to order – Board Chair – Gord Gillespie

2. Approval of 2019 AGM Meeting Minutes

First –

Second –

3. Introduction of Guests, Management, Public Reps, Presenters and Incoming President – Dr. Craig Humber

4. President's Welcome – Dr. Todd Graham

5. Registrar's Report – Dr. Mitch Taillon

Takes opportunity to thank Saskatchewan Dentists

6. Executive Director's Report – Jerod Orb

TAP (Team Assistance Program), Jerod encourages members to use the program. This is a complimentary service that is include with your fees. Staff and family members have access to program.

Service Awards have been sent out. Congrats to recipients.

Government Relations, a lot of work is going on at the political and ministry level. More oral health promotion to solidify profession as leaders of the oral healthcare team. Continue to use Impact Consultants for economic impact reports. Ensure that we are headed in the right direction.

7. Statutory Committee Reports

a. Discipline – Dr. Aaron Bazylak

Not a lot to report. No current cases. One member that has appealed to the Saskatchewan court.

b. Professional Standards Committee – Dr. Aaron Bazylak

Sedation standard is under development. The advertising standard was revised twice. New CDSS Regulatory Bylaws have been shared with the Ministry of Health for approval. In May, there was changes to the CE policy to allow for more online credits to be done to accommodate the current pandemic situation.

c. Professional Conduct Committee – Dr. Drew Krainyk

Nothing to report outside of the actual report. Thanked committee members and Marion Lafreniere.

d. Advertising Review Committee – Dr. Kevin Saganski

Minor changes to the wording of the standard throughout the year. Reminds members that are actively advertising to submit for pre-approval.

e. Continuing Education Committee – Dr. Kevin Saganski

In May changes were made to make it easier for members to attain CE credits. Online increased from 15 to 30 and live webinars are counted as in-classroom learning. SOHC has been postponed to 2021 and will be complimentary for CDSS members.

f. Audit Committee – Dr. Dean Zimmer & Jerod Orb

Financial statements are within the reports. Opinion of MNP that the statements represent the financial position of the CDSS as of December 31, 2019. No significant issues arose during audit. We budget for deficits as per CRA legislation. We are on track to post a surplus and will discuss at fall council on how to handle that.

Motion to Accept Reports as Submitted

First – Dr. Holly Dunlop

Second – Dr. Stefan Piche

8. Q&A

1. Amendment to section 23 of the DDA, does this apply to denturists?

Dr. Taillon – relates to the SDHA requests to section 25 of the DDA deals with the requirement of oral health professionals, hygienists, assistants to have a relationship to a dentist. That applies to agencies or hygienist or therapist to have their own practice. The submission from the SDHA was to remove this requirement. The CDSS response is captured in the Registrar's report and provides a rationale as to why we should keep section 25. Section 25 allows for all dental facilities to have access to a dentist. Access to a dentist is important as a dentist have full complement of oral health practices. In the interest of public health that relationship must be maintained as it allows a patient and public to all oral health facilities that provide comprehensive and patient-centered care that meets all oral health needs. Gave examples of how this improved access to care. There are over 100 dental faculties that have this relationship, i.e.: Northern clinics, NHIB and long-term care facilities.

2. Why are SK dentists not allowed to provide Botox and fillers to patients while BC and AB can?

Dr. Graham – 2019 Dr. Bazylak made a presentation to council about an advanced facial aesthetics standard. Spent time discussing other jurisdictions standards and the DDA, how to engage members and what would be required to create the standard for training and public safety issues. Council required more information before going to members with a proposal. Dr. Bazylak contacted Dr. Jaggi for 2019 fall council to have a medical doctor perspective. Following that council discussed dentist competency to safely deliver this service. There were no options in SK for training and mentorship and was tabled until fall council 2020 for discussion.

3. Are we not concerned with financial profit/surplus?

Jerod – resolved mostly through our regulatory function. We have this conference that we keep earning surplus. We don't have a say if we make income. CRA wants to see 6 months of operating costs. We off set by offering free registration to the conference. We are slowly bring this down.

4. Do we consider reducing fees to offset the surplus?

Dr. Graham – During the midst of a pandemic and release of the Caeten report and expenses that legal decisions are creating, this is not the time to be reducing fees.

5. Could the locum license be returned?

Jerod – Discontinued due to some offices using the locum license as a payment plan of spreading the cost of a regular license over the course of the year.

Motion to Adjourn

First – Dr. Holly Dunlop

Second – Dr. Christopher Yue

9. Dr. Graham – Closing Remarks

Thanks for participating in a virtual AGM.

10. Dr. Humber – Incoming President Response

Honoured to represent the membership and commend the membership on resilience and providing a high-quality oral healthcare. Recognized new council members Drs. Kudryk and Fowler and the return of Dr. Thiessen as well as Dr. Brian Baker as CDA rep. Welcome Dr. Mitch Taillon as the new Registrar and upcoming Executive Council Members of Drs. Bazylak, Zimmer and Graham. Thanks Dr. White of years of service to the profession. Thanks Dr. Prestie for years of service on council and outgoing CDA rep. Recognize contribution of outgoing councillor Dr. David Climenhaga and public rep, Nancy Croll. Thanks Dr. Todd Graham. Looks forward to the opportunity to serve over the next year.

Presidents Report – AGM 2021

Welcome to the 2021 AGM. As everyone is aware, this has been a very interesting year as President of the CDSS. It has been over 18 months since the WHO announced the worldwide pandemic that has touched every aspect of our daily lives. COVID-19 has created chaos, uncertainty and ultimately adaptation of the delivery of dental treatment locally, provincially, and nationally since that time. Saskatchewan dentists have shown resiliency, adaptability and compassion while maintaining the utmost quality of care for our patient population. The CDSS has adopted a staged return to normalcy for the dental field which has outlined patient centered care in the safest possible conditions, while basing the guidelines on the most current data and protocols recommended by the CDA and other provincial and national regulators. The efforts of our local dentists provincewide have proven effective to minimize the possibility of COVID-19 transition in the dental office during the first 3 waves, using the current IPC protocols and recommendations for management of aerosol generating procedures. In order for the dental profession in Saskatchewan to return back to a new normal, the CDSS has been working with all stakeholders and the CMHO, the SHA and the Ministry of Health to ensure all regulations comply with provincial recommendations for public safety. Public health has set precedent with respect to the guidelines for close contact designation in the dental office. With vaccines, advances in medical therapies and the pending successes of intermittent temporary governmental regulations, there is some semblance of normalcy that reminded us of better times. With the current uptick in Covid-19 cases and the increased virulence of the delta variant, the profession should maintain vigilance working with all our allied dental professionals. Since the beginning of the pandemic, the CDSS continues to spearhead the dental regulations along with NIRO and the allied dental disciplines to ensure that the risk of viral spread is mitigated in the dental setting.

Moving on from COVID-19, the CDSS welcomed Dr. Gerry Uswak as the new registrar. Dr. Uswak came to us after a long career at the U of S College of Dentistry where he still maintains an educational presence. Gerry brings extensive knowledge of organized dentistry on both a national and international level and has worked with many levels of government on dental and public health initiatives. The CDSS is very excited to have Gerry join the organization in the role of registrar. Dr. Mitch Taillon has provided support to CDSS in the role of past registrar until his retirement at the end of April. We would like to thank Mitch for his time and dedication during his years with the CDSS and tenure as Registrar. Dr. Taillon's accomplishments have highlighted his strength and commitment to organized dentistry on a provincial, national, and international stage. Dr. Taillon was one of the few CDA presidents from Saskatchewan, which afforded the CDSS great understanding of membership services along with the regulatory obligations. Mitch has been instrumental in the re-organization of the CDSS management structure along with our Executive Director, Jerod Orb. The CDSS is in a very good position as a result of the commitment of Dr. Taillon for the present and for years to come. We acknowledge Mitch for his

achievements, thank him for his commitment to the CDSS, and wish him and his family well in all future endeavors.

Vaccinations have been shown efficacy with two doses in the current environment. Even though there are a number of breakthrough infections in the vaccinated population, the vast majority of delta variant infections are in the unvaccinated. There was much discussion on the timing and necessity of vaccinations for the Dental team in the past. It is safe to assume that vaccinations are highly recommended for dental providers and their staff, however it is not mandatory at this time. The MOH announced on April 20th that COVID-19 vaccine eligibility was opened to many different priority groups including dentists. Dentists had been included in this cohort as the result of strategic efforts of the CDSS working in collaboration with the Ministry of Health to ensure that Dentists, Allied Dental Staff, and Dental Students get vaccinated in a timely fashion once vaccine stocks allow. The CDSS had also offered the services of volunteer members to be vaccinators should the need arise. It has been 6 months since mass vaccination access has become available to the Dental profession and the CDSS encourages the "dental family" ensure all members are aware of the benefits of vaccination. The CDSS would like to acknowledge the MOH and the SHA for including our profession as a priority.

The CDSS has been advised by the Ministry of Health that they may have a palate to open the Dental Disciplines Act (DDA) for the purpose of the removal of Section 25. This would allow the Dental Hygienists to practice with autonomy outside of Saskatchewan dental offices. As the intentions driving this initiative are not in the best public interest and would create significant confusion with the public, the CDSS has reached out to many stakeholders to ensure appropriate evidence-based advice was provided to the Ministry. Ultimately if this is the wish of the MOH, there may be some difficult and untimely negotiations with all stakeholders that may have negative impacts on the cohesive dental delivery model in Saskatchewan. As this initiative is being driven by a minority of industry representatives and provincial associations, all stakeholders must better understand the proposed regulatory development plan and the CDSS to ensure parity in the delivery of professional services. The CDSS would like to thank the collaborative efforts of the CDSS leadership with the Canadian Dental Association, College of Dentistry, and the CDSS membership to aid the ministry in understanding the undesired effects of opening the DDA, especially during a pandemic. The CDSS has provided strong leadership and education to all members and worked collaboratively with all the allied dental organizations to ensure a safe and robust work environment for all employees in the dental industry. This has allowed dentists, hygienists, assistants, and all allied staff to provide continuity of dental care while focusing on public protection in Saskatchewan dental offices, especially during the COVID-19 pandemic. Overall, the CDSS pledges to work with all stakeholders to ensure that appropriate information and intentions are driving any, and all changes to the DDA in a positive manor.

The CDSS Government Relations Strategy is an area of great importance to the organization. The CDSS is working on overall government relations strategy to be implemented by the Executive Director. The strategy will be based on cooperation with the Executive and Legislative

branches of the SK provincial Government including the SHA. The President, President-Elect, and Executive Director met with the Minister of Health, Honorable Paul Merriman, this spring to continue to strengthen our collaborative relationships.

As the organization has grown and evolved since the early days, there has been much emphasis on the governance within the CDSS also. Governance measures the Councillor's understanding of the distinction between governance and management, and the capacity to apply knowledge and experience to achievement of Council and CDSS goals. As such, the CDSS must remain humble and cognizant of the values, mission, and vision to maintain the privilege of self regulation in dentistry. As such, the CDSS is accountable to the profession to ensure that all decisions are made within the parameters of the organization as the primary determinant. The Code of Ethics, Councillor self evaluation and Councillor peer assessment are development tools that will help the organization to identify areas where council can improve performance and recognize and build on strengths. Constructive feedback is an important tool to assist Councillors to measure how well they are performing their duties and contributing to the work of Council as a whole. By using this feedback to focus on strengthening individual performance, Councillors can enhance the overall effectiveness of Council. I would be remiss to not acknowledge to ongoing efforts of all members, volunteers, and staff who work endless hours, sometimes without recognition for all their contributions to the CDSS.

As of recently, there has been discussion regarding the roles of the CDSS and self regulation of Dentistry. Many provincial governments have asked for clarity on the role of Regulation and how that relates to membership services. This has been the direction of current trends in Dentistry and other allied professional colleges as a result of the Cayton report in British Columbia. The segregation of regulatory matters from association or membership matters has generated some questions with respect to process and protocol. This, coupled with membership concerns over COVID-19 interim safety measures, fee guide negotiations, and the general feeling that there is a lack of advocacy highlighting membership issues, has not gone unnoticed by the Management team and the CDSS elected and appointed Councillors. Council formed a special Committee comprised of two member Councillors, one Government appointed representative, the CDSS Management team, and two CDSS registrants, to identify the current functions being performed by the CDSS from both a regulatory and membership perspective. As Saskatchewan is one of two provinces without a formal separation between regulation and advocacy, the CDSS has taken a proactive role to determine the most appropriate pathway for separation should there ever be an appetite to do so.

The addition of Dr. Bilawal Hussain and Dr. Raj Bhargava and re-acclamation of Dr. Wes Thomson (Assiniboia), Dr. Drew Krainyk (Regina), Dr. Ajit (Jay) Lalli (Saskatoon), and Dr. Michael Koskie (Yorkton) to the current sitting at the CDSS, Council has increased the diversity of the Council to match the needs of the CDSS, while maintaining progression on current initiatives. The new perspectives of Councillors Hussain and Bhargava will provide fresh perspectives to the already dedicated and focused group at the CDSS. We welcome all new and returning councillors to the upcoming session and encourage members to become involved in the CDSS in the future.

In closing, it has been an honor and privilege to serve as the President of the CDSS over the past year. I am proud to hand over the Presidency to Dr. Dean Zimmer who will work alongside Council, Executive and Management to ensure the future health of our profession in Saskatchewan.

Sincerely,

Dr. Craig Humber
President
CDSS 2021

College of Dental Surgeons of Saskatchewan
Financial Statements
December 31, 2020

College of Dental Surgeons of Saskatchewan

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For the year ended December 31, 2020

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DRAFT

Management's Responsibility

To the Members of College of Dental Surgeons of Saskatchewan:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed primarily of Members who are neither management nor employees of the Organization. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to the Members; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

Jerod Orb - Executive Director

Independent Auditor's Report

To the Members of College of Dental Surgeons of Saskatchewan:

Opinion

We have audited the financial statements of College of Dental Surgeons of Saskatchewan (the "Organization"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows, and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, 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.

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 Organization 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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.

Independent Auditor's Report *(continued from previous page)*

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment 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 Organization'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 Organization'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 Organization 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.

Saskatoon, Saskatchewan

Chartered Professional Accountants

College of Dental Surgeons of Saskatchewan
Statement of Financial Position

As at December 31, 2020

	2020	2019
Assets		
Current		
Cash and cash equivalents	2,944,896	3,095,517
Accounts receivable (Note 3)	85,106	30,383
Investments (Note 4)	200,138	198,994
Prepaid expenses	16,818	26,043
	3,246,958	3,350,937
Capital assets (Note 5)	13,670	11,890
Prepaid expense	-	12,000
	3,260,628	3,374,827
Liabilities		
Current		
Accounts payable and accruals (Note 6)	151,836	87,886
Deferred revenue (Note 7)	1,859,957	2,025,975
	2,011,793	2,113,861
Commitments (Note 8)		
Subsequent events		
Net Assets		
Access to Care	277,758	271,758
Continuing Education	61,960	61,960
Saskatchewan Oral Health	(136,976)	(57,201)
Unrestricted	1,046,093	984,449
	1,248,835	1,260,966
	3,260,628	3,374,827
Approved on behalf of the Council		
 _____ Council member	 _____ Council member	

The accompanying notes are an integral part of these financial statements

College of Dental Surgeons of Saskatchewan Statement of Operations

For the year ended December 31, 2020

	2020 <i>Budget</i> <i>(Unaudited)</i>	2020	2019
Revenue <i>(Schedule 1)</i>	2,020,000	2,280,942	2,098,216
Expenses			
Amortization	-	5,734	4,988
Bank charges	50,000	5,664	5,774
Consultants	-	209,665	214,315
Council Meetings	80,000	109,721	210,782
Salaries, benefits and staff recruitment	600,000	795,408	626,857
Credit card charges	-	69,914	71,184
Grants	350,000	283,278	387,614
Insurance	17,500	17,944	17,188
Legal	75,000	36,958	105,281
Mediation/legal recoveries	-	(1,100)	(24,138)
Rent	120,000	134,082	128,000
Membership fees	-	7,191	7,545
Miscellaneous	-	6,636	2,475
Office equipment	100,000	158,110	100,996
Office supplies	40,000	18,158	33,486
Other meetings	150,000	180,418	130,707
Postage	15,000	9,097	7,870
Professional development	-	-	828
Professional fees	50,000	45,656	62,604
Radiation binders	-	3,419	-
Sponsorship and public relations	120,000	126,708	155,473
Telephone	15,000	12,230	10,806
	1,782,500	2,234,891	2,258,635
Deficiency of revenue over expenses before other items	237,500	46,051	(160,419)
Other items			
Investment income	20,000	14,768	25,386
Access to Care (Schedule 2)	-	6,000	21,000
Saskatchewan Oral Health and Continuing Education (Schedule 3) (net)	(200,000)	(79,775)	(99,043)
Unrealized gains (losses) on investments	-	825	7,975
	(180,000)	(58,182)	(44,682)
Excess (deficiency) of revenue over expenses	57,500	(12,131)	(205,101)

The accompanying notes are an integral part of these financial statements

College of Dental Surgeons of Saskatchewan
Statement of Changes in Net Assets

For the year ended December 31, 2020

	<i>Access to Care</i>	<i>Continuing Education</i>	<i>Saskatchewan Oral Health</i>	<i>Unrestricted</i>	<i>2020</i>	<i>2019</i>
Net assets, beginning of year	271,758	61,960	(57,201)	984,449	1,260,966	1,466,087
Excess (deficiency) of revenue over expenses	6,000	-	(79,775)	61,644	(12,131)	(205,101)
Net assets, end of year	277,758	61,960	(136,976)	1,046,093	1,248,835	1,260,966

The accompanying notes are an integral part of these financial statements

College of Dental Surgeons of Saskatchewan
Statement of Cash Flows

For the year ended December 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Deficiency of revenue over expenses	(12,131)	(205,101)
Amortization	5,734	4,988
Unrealized (gains) losses on investments	(825)	(7,975)
	(7,222)	(208,088)
Changes in working capital accounts		
Accounts receivable	(54,723)	19,684
Prepaid expenses	21,225	(94)
Accounts payable and accruals	63,950	31,854
Deferred revenue	(166,018)	120,483
	(142,788)	(36,181)
Investing		
Purchase of investments	(64,238)	(63,919)
Proceeds on disposal of investments	63,919	63,601
Purchase of capital assets	(7,514)	-
	(7,833)	(318)
Decrease in cash and cash equivalents	(150,621)	(36,499)
Cash and cash equivalents, beginning of year	3,095,517	3,132,016
Cash and cash equivalents, end of year	2,944,896	3,095,517

The accompanying notes are an integral part of these financial statements

College of Dental Surgeons of Saskatchewan Notes to the Financial Statements

For the year ended December 31, 2020

1. Incorporation and nature of the organization

College of Dental Surgeons of Saskatchewan (the "Organization") was incorporated by an act of the Saskatchewan Legislature as the association for the dental profession to protect the public interest in matters relating to dentistry through regulation of the practice of dentistry and governance of its members. It is a not-for-profit entity under the Income Tax Act and therefore is not subject to either federal or provincial income taxes.

Impact on operations of COVID-19 (coronavirus)

In early March 2020 the global outbreak of COVID-19 (coronavirus) began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial, and municipal governments regarding travel, business operations, and isolation/quarantine orders.

The Organization's operations were impacted by COVID-19 due to office closures, travel restrictions and cancellation of events such as the 2020 Sask Oral Health Conference.

At this time it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

2. Significant accounting policies

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

Fund accounting

The Organization follows the deferral method of accounting for contributions and reports using fund accounting, and maintains four funds in relation to different programs, the Access to Care program, the Continuing Education program, the Saskatchewan Oral Health program and the unrestricted fund. Revenue and expenses that are specific to each program are recorded in their corresponding program fund. General revenue and expenses of the Organization are recorded in the unrestricted fund. The statement of financial position, statement of operations and statement of cash flows have been presented on a combined basis.

Revenue recognition

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All types of member fees are recognized as revenue in the year to which they relate.

Investment income is recognized when it is earned.

Contributed services

Members contribute their time to the Organization to assist in its activities. Contributed services are not recognized in the financial statements due to the difficulty of determining their fair value.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

College of Dental Surgeons of Saskatchewan
Notes to the Financial Statements
For the year ended December 31, 2020

3. **Significant accounting policies** *(Continued from previous page)*

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following methods at rates intended to amortize the cost of assets over their estimated useful lives. It is the Organization's policy to record amortization at one-half of the annual rate in the year of acquisition.

	Method	Rate
Computer equipment	declining balance	55 %
Equipment	declining balance	20 %
Leasehold improvements	straight-line	10 years

Long-lived assets

Long-lived assets consist of capital assets.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Measurement uncertainty

The preparation of financial statements in conformity 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 date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost.

College of Dental Surgeons of Saskatchewan
Notes to the Financial Statements
For the year ended December 31, 2020

3. **Significant accounting policies** (Continued from previous page)

Financial asset impairment

The Organization assesses impairment of all of its financial assets measured at amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year deficiency of revenue over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the deficiency of revenue over expenses in the year the reversal occurs.

3. **Accounts receivable**

	2020	2019
Trade receivables	80,410	26,309
Due from employees	3,996	3,776
Accrued interest	270	179
Goods and Services Tax receivable	430	119
	85,106	30,383

4. **Investments**

	2020	2019
Measured at amortized cost:		
Guaranteed Investment Certificate with interest at 0.75%, maturing June 2021 (2019 - 0.50%, matured June 2020)	64,238	63,919
Measured at fair market value:		
Common shares (Cost - \$21,187)	135,900	135,075
	200,138	198,994

5. **Capital assets**

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Computer equipment	28,383	22,110	6,273	1,833
Equipment	3,786	2,369	1,417	1,771
Leasehold improvements	23,066	17,086	5,980	8,286
	55,235	41,565	13,670	11,890

College of Dental Surgeons of Saskatchewan
Notes to the Financial Statements
For the year ended December 31, 2020

6. Accounts payable and accruals

	2020	2019
Trade payables	114,346	44,207
Vacation pay payable	1,670	747
Goods and Services Tax payable	579	-
Payroll deductions payable	35,241	9,836
Accrued wages payable	-	33,096
	151,836	87,886

7. Deferred revenue

Deferred revenue consists of monies received in relation to annual license fees, registration fees, corporate permits and fee guides that relate to the subsequent fiscal year. Recognition of these amounts as revenue is deferred to periods when the specified revenue is earned. Changes in the deferred revenue balances are as follows:

	2020	2019
Balance, beginning of year	2,025,975	1,905,512
Amount received during the year	1,859,957	2,025,975
Less: Amount recognized as revenue during the year	(2,025,975)	(1,905,512)
Balance, end of year	1,859,957	2,025,975

8. Commitments

The Organization leases office space under an operating lease expiring June 2023, having a base rent of \$9,954 per month (annually - \$119,448). The Organization is also committed to paying various operating leases for office equipment expiring April 2023 and April 2024, which are included in the office equipment expense account on the statement of operations, having quarterly payments of \$3,307 (annually - \$13,228).

9. Saskatchewan Dental Fund

When the National Dental Fund disbanded the funds were allocated out to the dentists of different provinces on a per capita basis. Saskatchewan's portion of this Dental Fund was invested with the Saskatoon Community Foundation. At December 31, 2020, the fund balance was \$103,576 (2019 - \$80,160). The total amount in the fund is attributable to the province's dentists, and as the Organization is only responsible for investing in the fund, it is not included in the statement of financial position and the earnings are not reported in the statement of operations.

10. Financial Instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization's investment in publicly-traded securities expose the Organization to price risk as this investment is subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

11. Financial instruments *(Continued from previous page)*

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Organization is exposed to interest rate risk primarily relating to the investment in Guaranteed Investment Certificate, with an interest rate of 0.70% and maturity of 6 months subsequent to December 31, 2020.

College of Dental Surgeons of Saskatchewan
Schedule 1 - Schedule of Revenue

For the year ended December 31, 2020

	<i>2020 Budget (Unaudited)</i>	<i>2020</i>	<i>2019</i>
Revenue			
Other recoveries	-	3,787	50
Fundraising	-	1,400	2,736
Annual license fees	1,850,000	2,118,000	1,934,617
Penalty and interest	-	200	343
Radiation safety binders	-	780	1,450
Registration fees	30,000	34,850	30,520
Corporate permits	90,000	82,200	82,000
Corporate fees	20,000	13,700	18,000
Fee guides	30,000	26,025	28,500
	2,020,000	2,280,942	2,098,216

College of Dental Surgeons of Saskatchewan
Schedule 2 - Access to Care Schedule of Revenue
For the year ended December 31, 2020

	2020	2019
Revenue	6,000	21,000

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College of Dental Surgeons of Saskatchewan
Schedule 3 - Saskatchewan Oral Health and Continuing Education
Schedule of Revenue and Expenses
For the year ended December 31, 2020

	2020	2019
Revenue		
Course registrations	232,401	152,306
Exhibitors	125	175,542
Sponsorship	-	147,747
Other	-	28,135
	232,526	503,730
Expenses		
Audio visual	197	3,663
Bank charges	11,849	14,241
Consultant	163,718	150,288
Entertainment	67	15,447
Expense recoveries	-	-
Hotel, gala, committee and hospitality	4,483	311,630
Presenters	7,250	56,707
Printing, scanning and office	118,405	38,708
Promotion	6,332	12,089
	312,301	602,773
Deficiency of revenue over expenses	(79,775)	(99,043)

**September 2021
Annual General Meeting**

Advertising Review Committee

The Advertising Review Committee has nothing to report at this time.

Respectfully submitted,

Dr. Mike Fowler, Chair

Dr. Kevin Saganski, Co-Chair

**September 2021
Annual General Meeting**

Continuing Education and Learning Committee Report to CDSS AGM

The Continuing Education and Learning Committee (CEL) is a sub-committee of the Quality Assurance Committee and is tasked with setting and upholding the continuing education standards required for licensure. The standard can be found on the member's side of the CDSS website.

The CEL continues to navigate the ever-changing landscape that the ongoing COVID-19 pandemic has caused. As the pandemic continues to inhibit our members ability to obtain in-person CE, the temporary changes to the CE standard brought in for 2020 were extended for 2021. These temporary measures include:

- i) Online and self-study credit limit is raised from 15 credits to 30 credits
- ii) Live webinars are credited as in-person

These temporary measures are in effect for the entirety of 2021 and may be extended if the situation requires it.

In January for 2021, the decision was made to move the 2021 Saskatchewan Oral Health Conference from an in-person event in Regina to a virtual event held online. The conference provides a mix of virtual live and pre-recorded courses, a virtual trade show, as well as some entertainment offerings. The pre-recorded sessions will continue to be available for two weeks after the conference. Registration is complementary for CDSS members. The 2022 conference is scheduled for September 2022 in Regina.

The CEL would like to recognize Jason Korte for his tireless efforts in the recording and tabulating of CE credits for all members, as well as in developing and organizing the CE courses offered by the CDSS. In addition, he has organized the entirety of the 2021 Virtual Saskatchewan Oral Health Conference.

Respectfully submitted,

Dr. Kevin Saganski, Chair

Dr. Michael Fowler, Co-chair

Professional Conduct Committee Report to the CDSS AGM (September 2021)

The Professional Conduct Committee (PCC) continues to operate under the mandate of the Dental Disciplines Act.

The Professional Conduct Committee is a Statutory Committee required under the Dental Disciplines Act (The Act) Section 28(1), stating each association shall establish a Professional Conduct Committee. In addition, as required under The Act Section 15 (2) (f) (i) each association can make bylaws to prescribe procedures for the review, investigation and disposition of complaints by the PCC or the mediation of complaints alleging that a member is guilty of professional misconduct or professional incompetence.

The PCC includes Registrants of the CDSS as well as a member of the public. The Professional Conduct Committee receives tireless support and organization from Marion Lafreniere at the CDSS office in her role as Director of Professional Standards and Complaint Process.

The PCC continues to work closely with the Advertising Review Committee as well as the Quality Assurance Committee. The PCC relies on the expertise and analysis of both of these committees to aid in its decision making.

The PCC investigates and provides a written report on all complaints that are made to the College of Dental Surgeons of Saskatchewan. Following the review of each case, the PCC will arrive at one of the three decisions:

- i) Request that the Discipline Committee hear and determine the formal complaint set out in the written report.
- ii) No further action is warranted on the facts of the case.
- iii) The matter will be resolved and no further action will be necessary after signing and meeting the requirements of a Consent to Conditions agreement.

To date there have been 57 Complaints made to the CDSS office in 2021. The investigation has been completed for 39 complaints. Of the remaining 18 cases, 10 are currently being evaluated by the PCC and the PCC is awaiting complete information for the other 8.

The CDSS continues to evaluate its processes in order to best serve its mandate. As part of this evaluation process, the PCC will have a meeting with the entire PCC, the legal counsel for the CDSS, the Registrar, and the Director of Professional Standards and Complaint Process in October of 2021.

Thank you to all the members of the PCC who dedicate enormous amounts of their time, experience, and knowledge to help ensure that this vital role of the CDSS is executed.

Respectfully submitted,
Dr. Drew Krainyk, Chair

**September 2021
Annual General Meeting**

Practice Enhancement Review Committee

The Practice Enhancement Review Committee has nothing to report at this time.

Respectfully submitted,

Dr. Michael Koskie, Chair

**September 2021
Annual General Meeting**

Professional Practice Standards

The Professional Practice Standards Committee has nothing to report at this time.

Respectfully submitted,

Dr. Kelly Kudryk, Co-Chair

Dr. Wes Thomson, Co-Chair

**September 2021
Annual General Meeting**

Quality Assurance Committee

2021 has been a very busy year for the Quality Assurance Committee. The committee consists of six practicing dentists who are tasked with investigating Professional Conduct Committee cases at the request of the registrar, Dr. Uswak. The committee has performed numerous assessments for the Professional Conduct Committee in 2021. During the investigation process the committee reviews the complaints or concerns from patients, the member's response to the complaint, all patient records, and radiographs pertaining to the case. The committee then deliberates the specifics of each case through group emails and reports back to the Professional Conduct Committee with any recommendations deemed necessary.

The QAC also continues its service to members by overseeing and supervising the very active Sterilizer Monitoring Program through both in-house and third-party spore testing. The chairs of the committee are informed of any and all positive test results conducted by the Usask Monitoring Service. It continues to be a time-sensitive and time-consuming process. The committee recommends that all members review the infection control guidelines to ensure that, in the event of a positive spore test, proper protocols are followed. Marion has devoted countless hours to this endeavor.

We would like to thank Marion Lafreniere, Tania Deforest as well as Drs. Stefan Piche, Paul Louie, Louie Kriel, James Dessouki, and Gerry Uswak for their hard work and dedication to their roles on this committee.

Respectfully submitted,

Dr. Derek Thiessen, Co-Chair Quality Assurance Committee

Dr. Wes Thompson, Co-Chair Quality Assurance Committee

**September 2021
Annual General Meeting**

SHA-OHSC Committee

The SHA-OHSC Committee has nothing to report at this time.

Respectfully submitted,

Dr. Craig Humber, OMFS Chair

2021 Public Engagement Committee Update

The Public Engagement Committee runs public service campaigns that are intended to educate the residents of Saskatchewan and improve oral health.

The 2021 Public Service Campaign focuses on the Oral/Systemic Health Link. The four topics covered this year are:

1. Diabetes
2. Cardiovascular Disease
3. Respiratory Disease
4. Cerebrovascular Disease

Tactics used to disseminate information includes TV – CTV & Global, Google Network, Facebook, and YouTube campaigns. All campaign tactics drive back to yoursaskdentist.ca where more detailed information on each topic can be found. Articles have been written in plain language; using Saskatchewan specific stats to further engage and make content relevant to Saskatchewan residents.

Campaign statistics for the first half of the year as of July 2021:

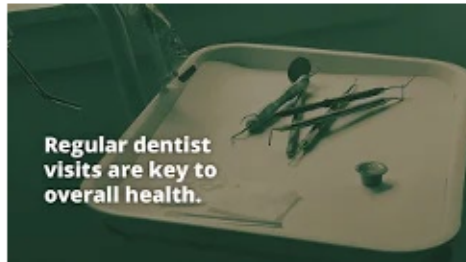
Total Visits to yoursaskdentist.ca	21,020
Unique Visitors to yoursaskdentist.ca	79.5%
Impressions (Ads seen by an individual)	7,935,581
Engagements	20,145
Facebook Page Like	365

For 2022 we will continue with covering topics that speak to the Oral/Systemic Health Link. We will cover:

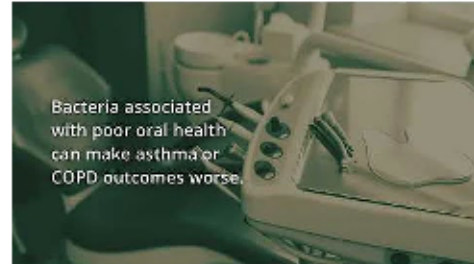
1. Pregnancy Outcomes
2. Cognitive Disorders
3. Bone, Joint and Skin Conditions
4. Kidney Diseases
5. Cancers
6. Nutrition

Creative for Video Ads - Television, Social Media, YouTube Pre-Rolls

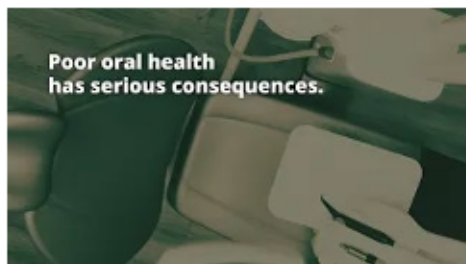
Oral Health & Stroke



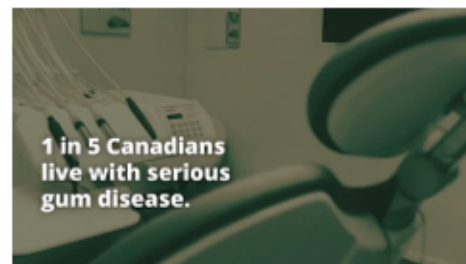
Oral Health & Respiratory



Oral Health & Diabetes



Oral Health & Your Heart



The committee wishes to thank Mr. Jason Korte for his efforts in relation to these public engagement campaigns.

Respectfully submitted,

Dr. Derek Thiessen, Co-chair Public Engagement Committee

Dr. Michael Koskie, Co-chair Public Engagement Committee