

AGM MEETING MINUTES

SEPTEMBER 27, 2022, 8:15 PM VIRTUAL VIA TEAMS



UPDATED February 16, 2023

Call to order—Gord Gillespie, Chair
In Memoriam—Dr. Gerald Uswak

Dr. Robert “Bob” Kinniburgh, December 21, 2021, age 77 years

Dr. Lawrence Reimer, January 23, 2022, age 68 years

Motion to Approve the 2022 AGM AGENDA and 2021 AGM Minutes

Dr. Mike Prestie Dr. Kevin Saganski
CARRIED

Update from Curt Wagner, MNP, Auditors

Review of the 2021 Audited Financial Statements, y/e December 31, and explanation of the independent auditor’s report. Revenues stable year after year. Expenses stable as well. Slight decrease in overall bottom line, in 2020 a loss of \$12K, and in 2021 a loss of \$48K. Overall stability.

Motion to adopt the 2021 Audited Financial Statements

Nancy Croll Dr. Michael Koskie
CARRIED

President (Past) Dean Zimmer—Outgoing Remarks

Recent CDSS annual convention this past week, and thanks to Jason Korte for his efforts in planning the event.

Reminder of the mandate of the CDSS. The CDSS is the dental regulatory body that regulates dentists, by the Minister of Health of the Government of Saskatchewan via the Dental Disciplines Act (1997). The Government delegates through legislation the responsibility of the CDSS to license and regulate dentists in Saskatchewan in the public interest.

The CDSS must remain humble and cognizant of the

Vision, Mission, and Values to maintain this privilege of self regulation in dentistry.

The CDSS is one of the last joint regulation and association organizations in Canada. Also providing membership support in the public interest. The membership support and services provided by the CDSS are similar and comparable to other services provided by associations in Canada.

The one membership support service that CDSS is less able to provide is a local advocacy voice, relying more on regional district societies or national Canadian Dental Association to fulfil that requirement. Enabling a healthy public by regulating healthy dentists.

Status update to CDSS management operations:

Jerod Orb departed the CDSS mid June 2022. As an interim measure, our council Chair was appointed to the role. Since then, with the assistance of a HR Consulting firm, we have been standardizing administrative and human resource policies, reviewing job descriptions and workflow processes, as well as reaffirming the reporting structure to ensure we align regulatory functions to the Registrar to the former CEO position. We expect to present findings to the HRCC Committee in October with a recommendation taking place at fall council meeting.

This review has enabled a reduction of the number of staff positions required in the CDSS office. We will relay the new structure and contact information to the membership once all is finalized and approved by Council.

Council accomplishments over the last year:

- Recommitting to the development and update of standards of practice.
- Development of a Code of Ethics

- Progress in the redevelopment of the CDSS Regulatory Bylaws
- Progress in updating the licensing requirements.
- Redevelopment of the public side of the CDSS website
- Survey of the membership regarding regulatory and member support services
- Continued improvements to council governance
- Continuing to forward the organization as a leader for the profession in the province

Dr. Zimmer's involvement with the CDSS for 17 years on both committees and council has afforded many learning experiences and friendships made. Thanks to council and CDSS staff colleagues. Much confidence in the incoming CDSS council, lead by Dr. Aaron Bazylak, has the character and leadership to serve the CDSS well into the future.

Dr. Mike Prestie—Economics Committee Update

From survey done in 2018 compared to today, uptick in expenses likely due to Covid, but overall respectable. Survey responses are still lacking, which makes it difficult to have a full overview. The wage survey was just sent out. The economy is what it is right now, we have to accept it.

NOTE: Unfortunately, it was missed that Dr. Maureen Tynan passed away.

President Dr. Aaron Bazylak—Incoming Remarks

Welcome to all.

Quote from Babe Ruth, "The way a team plays as a whole, determines its success". Dentistry is a team sport. Every member of this team is important for a successful treatment outcome.

The CDSS is a team as well. With the support of the community, our governing partners, our members we maintain the privilege of self-regulating our profession. Together with our great team, vision and goals with ensure the positive momentum and progress that has been started from past president's that have had the privilege of working with.

This is based on a strong foundation of inclusiveness, transparency, open communication, and collaboration. Here are a few goals and initiatives for a positive

movement forward:

- Continue to expand upon the relationship between CDSS and the membership of our dentists and specialists in the Province of Sask.
- Strive towards sharing ideas and opinions and expertise with one another
- To continue our ongoing relationship with the CDA, other national organizations and associations
- To expand and strengthen our relationships with our Provincial MLAs and Federal MPs.
- To expand our collaborative efforts on safe, reasonable, and effective dental regulation between our diverse provinces and territories
- To continue to ensure non-biased research and investigations for safe implementations of potential new and emerging dental technology and new treatment modalities
- To continue our public outreach campaigns

To outgoing President Zimmer, thank you for the many years of service to the CDSS, especially this past year. Time and again you've demonstrated the leadership style abilities and values that we all should strive towards.

Welcome new councilor, Dr. Erika Ridgway, and new public representative Mr. Gord Wyatt.

To returning councilors and committee members, welcome, let's get to work.

To management team, thank you for your leadership and guidance, and to the CDSS staff, thank you for your continuing hard work during these transition times.

In closing to quote Mohammad Ali, "Service to others is the rent you pay for your room here on Earth".

Meeting adjourned.

President's Report – Dr. Dean Zimmer

A fast summer--maybe felt like it was over before it started! Hopefully everyone had some time to relax and refresh, enjoying the outdoors typical of Saskatchewan – sunshine, heat, and storms.

Regulatory – On Behalf of the Public... Saskatchewan Court of Appeals Decision. A March 2021 Saskatchewan Court of Appeals Decision was brought to the attention of the CDSS this summer. The matter did not directly involve the CDSS but was a challenge involving a member of the public against a Saskatchewan dentist. The application by the public member requested the confidential Consent to Conditions Agreement (“CCA”), between the CDSS and the dentist be admitted as evidence to support a claim of professional negligence. The judge determined that the *Dental Disciplines Act* (“DDA”) did not prohibit the resolution of discipline complaints by the way of a confidential CCA, and the confidential CCA was protected from disclosure to a third party by the principle of settlement privilege. The Saskatchewan Court of Appeals upheld this decision reasoning that the purpose of the DDA was to protect the public from misconduct or incompetence of its members, thereby requiring the formation of a professional conduct committee (“PCC”) to investigate all complaints and take a number of courses of action to effectively discipline the members. Again, although a court case is always an unfortunate event for the public and the profession, this is the second Saskatchewan Court of Appeals decision in the past couple of years to provide support and precedent for the processes and decisions of the regulatory committees. And again, the Professional Conduct Committee Process:

- Is in alignment with the Dental Discipline Act,
- Is continuously being improved by the Committee, the Director, the Registrar, and legal counsel,
- Is supported by legal decisions.

Advocacy – On Behalf of the Registrant Member... The Federal Dental Initiative dubbed the Canadian Dental Care Plan

The Canadian Dental Care Plan is a very complex issue. Although Canada has among the best access to oral health care in the world, the government is prioritizing a dental care plan as a political decision to maintain a majority voting block. However, there are definitely gaps involving vulnerable populations in the current dental care system which may benefit from this proposed endeavour. Typical to many issues across the confederation of Canada, there are many differing views from region to region as to the framework of the upcoming Canadian Dental Care Plan. Some of the concerns of the proposed Canada Dental Care Plan are provincial or federal program, realistic budget and sustainability, degree of comprehensive basket of services, negative impact on current employer third party insurance, income eligibility thresholds beyond the target population gaps, and the public delaying treatment until the program is operational. Some of the

items in which there is consensus within the dental community across Canada are sustainable remuneration for dental care providers, ease of administration of the program, addressing work force shortages, support for the target vulnerable population gaps, and to do no harm to the current dental care system. The CDA, in collaboration with the provincial dental associations, has dedicated the majority of its time and resources in attempt to inform and assist government with concerns and recommendations regarding the proposed Canadian Dental Care Plan. However, in the end, the government will do what the government wants to do.

I am well aware that this is my final President's Report to the Membership, and that fact is not lost on me. I began my participation with the CDSS as a committee member in 2005 and as a Council member in 2016. From my experience with the CDSS, the management, staff, and committees have always served as caretaker of the organization, fulfilling the mandate to regulate dentists and protect the public.

Some of the accomplishments of the CDSS during this past year are:

1. Recommit to the development and update of Standards of Practice – Sedation Standard, Good Character Standard, Referral and Responsible Dentist Guideline, Snoring and Sleep Apnea Guideline, Social Media Guideline.
2. Development of a Code of Ethics.
3. Progress in the redevelopment of the CDSS Regulatory Bylaws, and alignment with the Administration Bylaws.
4. Progress in updating the Licensing Requirements.
5. Redevelopment of the public side of the CDSS Website.
6. Survey of the membership regarding regulatory and member support services.
7. Council governance – Council self-evaluation accountability surveys and Human Resources, Governance, and Finance and Audit Committees redevelopment for organization oversight and accountability.
8. Continue to forward the organization as a leader of the profession.
9. Continue the responsibility to protect the public and support the members in the public interest to the best of its ability.

The CDSS is the dental regulatory body that regulates dentists by the right of the Minister of Health and Government of Saskatchewan via the *Dental Disciplines Act, 1997*. This is to say the Government delegates through legislation the responsibility to the CDSS to license and regulate dentists in Saskatchewan in the public interest. The CDSS must remain humble and cognizant of the vision, mission, and values to maintain the privilege of self-regulation in dentistry.

I would like to congratulate Dr. Mike Fowler on his appointment as the incoming Vice

President on the CDSS Executive Committee. The incoming CDSS Executive Committee includes Dr. Aaron Bazylak (President) of Saskatoon, Dr. Derek Thiessen (President-Elect) of Swift Current, and Dr. Mike Fowler (Vice President) of Regina. I am confident that the character, experience, and leadership of all of Council will serve the CDSS well going forward into the future.

I would like to welcome Gord Wyatt of Indian Head as the third public representative to the CDSS. The perspective, knowledge, and experience of our public representatives are an important and necessary component to the oversight of the organization and protection of the public.

I would like to acknowledge our departing Council member, Kelly Kudryk, for his contributions to the CDSS. I hope that you will continue to serve at your leisure in some capacity as a committee member.

And a thank you to all of Council, my colleagues. Again, you are a remarkable committed group of individuals giving of your time and efforts to serve the public, the college, the profession, and our colleagues. It is easy to be proud of a diverse group of good people with a common goal to do the right thing with the best of intentions. It has been a pleasure collaborating with all of you, and with many friendships made.

To conclude, the CDSS continues the commitment and responsibility of self-regulation to protect the public and regulate and support dentists in the public interest. And the CDSS continues to be in a good position. Everyday is still a good day to be a dentist, providing dentistry to our communities with a high standard of care, and making a difference in our patient's lives. It is a privilege we should not take for granted.

Respectfully submitted and take care!

Dean Zimmer

Registrar's Report – Dr. Gerry Uswak

COVID Issues

Since the last report to Council, there have been very few requests for guidance on COVID issues. The most recent call concerned a COVID positive clinic team member which was dealt with quickly.

Update on Regulatory Bylaw Revisions

The revisions have been sent to our stakeholders and comments have been received and incorporated into the new draft. The stakeholder list included:

- Saskatchewan Dental Hygienists Association
- Saskatchewan Dental Assistant's Association
- Saskatchewan Dental Therapists Association
- Prescription Review Program members
 - College of Physicians and Surgeons of Saskatchewan
 - College of Registered Nurses of Saskatchewan
 - Saskatchewan College of Pharmacy Professionals

The Ministry has requested a new side-by-side comparison of the old bylaws to the revisions, which will have been submitted by the time the October Council meeting occurs. The Ministry also suggested getting comments from non-member facility owners e.g. Saskatchewan Health Authority and Indigenous Services Canada. We have decided to not do this since any regulatory investigation of a registrant who works in such settings would require us to ask permission of the facility owner.

We anticipate receiving feedback from the government in time to enclose the side-by-side document as a resource for this meeting.

Donation of Toothbrushes, Toothpaste & Floss for Ukrainian Refugees

CDSS responded to a call for oral hygiene products for Ukrainian refugees in Saskatchewan. In response to a call for support from Nettie's Closet which provides Ukrainian with household goods, food, clothing, and personal care items, CDSS donated 600 adult and youth toothbrushes, 600 tubes of toothpaste and 600 containers of dental floss. The donation was made on behalf of the dentists of Saskatchewan.

Sedation Standard

We were contacted by the Saskatchewan Dental Hygienists Association Registrar regarding confusion over monitoring of vital signs by other dental and health care

professionals. They were concerned that dental hygienist was omitted from the list of suggested professionals who can do vital sign monitoring. We confirmed that:

1. the omission of dental hygienist from the list was an oversight.
2. we will edit the standard and replace referencing specific professions with terminology that speaks to any professional where vital sign monitoring is within their scope of practice.
3. we do not regulate non-CDSS registrants' scope of practice.
4. we agree with SDHA that nitrous oxide sedation delivery is not in the scope of practice of dental hygienists and our registrants should not be having their DH's operate nitrous oxide delivery devices.
5. No other oral health professionals should deliver nitrous oxide as it is not in their scope of practice regardless of if they have taken training post-graduation.

Use of Media to Communicate CDSS' Commitment to Public Protection

We negotiated a free hour of time on Rawlco Radio's John Gormley show to talk about the Federal Dental Program and to take calls on all oral health topics. This hour of airtime was also edited down to two Ask the Experts paid spots that were played in Regina and Saskatoon.

We are discussing the possibility of a regular spot on the Gormley show. We also recommend two Ask the Experts segments per year, which is approximately \$4,800 per year.

Changes to Licensure Requirements

We have amended the Authorized Practice Director requirements for this upcoming licensing cycle to make it clearer for members.

If a registrant operates a clinical practice within a facility owned by a non-CDSS registrant or employs other oral health care professionals to deliver the care, they are designated the authorized practice director.

If a CDSS registrant is a consultant-referral dentist for that entity e.g., SHA, Indigenous Services Canada, or a First Nations community, they are not the authorized practice director, since they cannot enact change without the participation of the entity that owns the clinical setting.

Respectfully submitted,

Gerry Uswak, DMD, MPH
Registrar

Team Assistance Program (TAP)

<u>Saskatoon</u>	<u>Regina</u>
January = 12 hours	January = 0 hours
February = 14 hours	February = 2 hours
March = 10 hours	March = 0 hours
April = 10 hours	April = 1 hours
May = 6 hours	May = 3 hours
June = 10 hours	June = 3 hours
July = 5 hours	July = 2 hours
August = 7 hours	August = 1 hours

Total Saskatoon = 74 hours

Total Regina = 12 hours

Non-PAR Consulting (Saskatoon): 4 hours

Grand Total = 90 hours

Service Awards

25 YEAR RECIPIENTS (1997)

Curtis Argue
Grant Roland
Mohan Teekasingh
Stephen Veason
Keith Wempe
Mina Patel
Todd Jarotski
Mike Ziglo

30 YEAR RECIPIENTS (1992)

Michele Livingstone
Paul Louie
Francisco Otero
Theodore (Ted) Skulmoski
Heather Torrie
Carol Nagle

35 YEAR RECIPIENTS (1987)

Wesley Antosh
Gale Blischak
Michael Cheetham
D. Blaine Friesen
Stephen Jen
Wesley (Wes) Thomson
Perry Kurz

40 YEAR RECIPIENTS (1982)

Susan Dahlberg-Kolar
Faye Hitziou
Gary Kolar
Bernard Ku
Parmjit (Parm)Lalli

45 YEAR RECIPIENT (1977)

Ed Mahan

Executive Reports

Governance Committee

The CDSS Regulatory Bylaws have been under continual review and revisions with the most recent changes forwarded to the Governance Committee April 7, 2022. This is an ongoing evolutionary process.

The Governance Committee welcomed Dr. Mike Fowler to the Executive in the role of Vice-President.

Mr. Gord Wyatt is joining the CDSS as a public representative.

The Governance Committee received two successful applicants for nomination to CDSS Council in 2022. Dr. Kevin Saganski and Dr. Erika Ridgway.

Aaron Bazylak

Chair, Governance Committee

HRCC Committee

The CDSS Human Resources and Compensation Committee (HRCC) had a busy and productive 2021 – 2022 year.

The CDSS Council inaugurated the HRCC to provide oversight, accountability, and policy development with respect to the College management and staff as per the Committee Terms of Reference and Council Task Calendar. The implementation of the Committee as a cyclical rotation of the past and present Executive Committee members should provide for continuity and consistency in effective decision making going forward.

Schedule regular meetings were held throughout the year in December 2021, March 2022, May 2022, and August 2022. All the meetings had one hundred percent attendance from the Committee members.

During the past year, some of the main responsibilities involved:

1. Establishment of the Committee along with the Terms of Reference and Working Plan Agenda.
2. Goal setting and performance review of Management and Council.
3. Development of a compensation and benefit policy for Management and Staff.
4. Oversight of the strategy for the succession plan of a new Executive Director.

Respectfully submitted,

Dean Zimmer
President, HRCC Chair

Finance Committee

The CDSS Finance Committee had a very busy and productive year in 2021 and 2022.

The committee took a more active hands-on role in supervising the college finances than in years' past. The year began with scrutinizing and ultimately approving the 2022 operating budget. In an effort to once again reduce the need for licensure fee increases, the budget recommendation ultimately approved by Council contained a nominal loss of approximately \$10,000.

The committee drafted and formalized an auditor selection policy to ensure that the process was tendered on a regular basis. The selection process and its requirements were also formalized in the policy.

With the CDSS office lease expiring in 2023, the finance committee began exploring options for renegotiation of the current lease or relocating to a new office space. This process is ongoing and will continue into 2023.

More recently, the committee has been working closely with the Human Resources and Compensation committee to identify inefficiencies within the CDSS and to determine how best to utilize our member's financial contributions.

Respectfully submitted,

Derek Thiessen
Finance Committee Chair

Statutory Committee Reports

Professional Conduct Committee

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 continues to rely on exemplary contributions 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 forwarded to it by the Registrar of 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.

In 2021 there were 122 complaints made to the Registrar of the College of Dental Surgeons of Saskatchewan. Of those complaints, 86 were forwarded to the PCC for further investigation. 47 of the forwarded complaints involved advertising violations and 39 involved clinical care. Of the 86 case investigations, 52 were deemed to require no further action and 34 were resolved with the CDSS Registrant signing a confidential consent to conditions.

As of July 31, 2022, there have been 57 Complaints made to the Registrar in 2022. 29 of these complaints have been forwarded to the PCC for further evaluation. The investigation has been completed for 10 complaints. There have been 3 cases that were deemed to require no further action and 7 were resolved with the CDSS

Registrant signing a confidential consent to conditions.

The CDSS continues to evaluate its processes in order to best serve its mandate. Of note are two legal decisions made in Saskatchewan in 2022 that reflect on the process of the Professional Conduct Committee and its role in the Dental Disciplines Act.

The first decision can be found in the following link. It shows a decision of the Court of Queen's Bench that supported a decision made by the CDSS Disciplines Committee in 2018.

<https://www.canlii.org/en/sk/skqb/doc/2022/2022skqb13/2022skqb13.html?searchUrlHash=AAAAAQAlaG9zc2VpbmkAAAAAQ&resultIndex=1>

The second legal decision is with respect to the Confidential Consent to Conditions agreements and how they work to protect the public as required by the Dental Disciplines Act. These agreements were supported at the Court of Queen's Bench level as well as at the level of the Saskatchewan Court of Appeal.

[: 2021 SKCA 42 \(CanLII\) | Manderscheid v Humboldt Smiles Dental Studios Inc. | CanLII](#)

Both of these decisions demonstrate that the processes set up by the CDSS deliver the requirements laid out in the Dental Disciplines Act in a way that protects the public in an efficient and thorough manner.

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, PCC Chair

Discipline Committee

This committee would like to thank the dentists of Saskatchewan as well as the Professional Conduct committee for ensuring that there were no new cases needing our direct attention.

Dr. K. Kudryk
Chair, Discipline Committee

Standing Committee Reports

Professional Standards Committee

Several Standards and Guidelines have been approved, developed, or updated in the past year including a Code of Ethics, Sedation Standards, Snoring and Sleep Apnea Guidelines, Referrals and the Responsible Dentist as well as Clinical facilities and CE policy updates. Other areas are under development as guidelines or standards presently.

I would like to thank the committee and subcommittee members as well as the specialty experts for their extensive work and input.

Dr. K. Kudryk, Chair

Quality Assurance

2022 has been a very busy year for the Quality Assurance Committee. The committee consists of seven practicing dentists who are tasked with investigating Professional Conduct Committee cases at the request of the registrar, Dr. Gerry Uswak.

The committee has performed many assessments for the Professional Conduct Committee in 2022. During the investigation process, the committee reviews the the complaints 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 a summary of the case.

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 chair of the committee are informed of any and all positive test results conducted by the University of Saskatchewan 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. I would like to extend a special thank you to Dr. Wes Thomson for overseeing the Sterilization Monitoring Program.

I would like to thank Dr. Paul Louie, Dr. Louie Kriel, Dr. James Dessouki, Dr. Kevin Saganski, Dr. Kristin Goos and Dr. Raj Bhargava for their hard work and dedication to their roles on the committee. I would also like to extend a special thank you to Marion Lafreniere for all of her hard work on committee matters.

Dr. Stéfán Piché, Chair, Quality Assurance Committee

Advertising Review Committee

The ARC continues to be busy assessing both member submitted content, as well as advertising complaints submitted to the CDSS. We would like to thank all members who have proactively submitted their advertising content ahead of distribution to ensure compliance with the advertising standard.

The most common areas of infraction continue to be related to online social media and Google ads.

The ARC has been in discussion with legal counsel to amend the standard, allowing for better clarity regarding social media use and online contests/giveaways. Please be patient as these changes are rolled out in the coming year.

The ARC and PCC keep in close contact and continue to evaluate the advertising standard and amend as required.

Mandate:

The Advertising Review Committee (ARC) is a council committee and is a sub-committee of the Quality Assurance Committee (QAC). Subject to the Dental Disciplines Act (The Act) Section 15 (2)(o) and CDSS Proposed Regulatory Bylaw 3.10, the ARC is to regulate advertising by its members by implementing the current CDSS Advertising Standard.

Objectives:

The ARC, at the request of PCC, council or the registrar shall:

- (a) review and investigate advertising concerns and complaints taking any steps necessary.
- (b) provide a written report to the PCC.
- (c) preview CDSS member advertising and provide a written report back to the member.

The CDSS Advertising Standard states:

1. The basic intent of this CDSS Advertising Standard is to protect the public interest and to ensure that advertisements by dentists do not deprecate the professionalism, integrity, and ethics of the dental profession.

CDSS Advertising Standard Revisions:

October 2019 revision to the Advertising Standard

- 15(vii) discounts (was added)

- 17(ii) as per 14 above, (was removed)
- 17(iii) as per 15 above (was removed)

January 2020 revision to the Advertising Standard

- 15(vii) discounts (was removed)

Advertising to the public by dentists is a right and allowed by the CDSS. The content must be compliant with the CDSS Advertising Standard to prevent public harm and protect the integrity of the profession. The Advertising Standard was developed by the CDSS Council and has evolved in response to concerns and on the advice of legal counsel - and is deemed to be defensible based on previous Supreme Court of Canada decisions.

The College of Dental Surgeons of Saskatchewan (CDSS) members are responsible for any communication and advertising media that has a bearing on their practice. Dentistry in Saskatchewan continues to be a self-regulating profession. The ARC appreciates submissions for both pre-evaluation and complaint. As in the past, the vast majority of the CDSS membership demonstrates compliance and support for the CDSS Advertising Bylaws, Standard, and guidelines.

The ARC recommends that all CDSS members that are actively advertising:

1. Ensure that they themselves, their staff, and or agents who are responsible for such advertising duties, read, familiarize, and understand the Advertising Bylaws and Standard.
2. Submit draft advertisements to the ARC for evaluation and approval prior to distribution.
3. Preview the draft advertisements themselves prior to submission to the ARC.

Please feel free to contact the Advertising Review Committee with any questions or concerns that you may have.

Thank you to ARC volunteers Harold Weiss, Hilary Stevens, Sok Sun, and Bilawal Hussain for their time, efforts, and commitment to the profession of dentistry. As always, a big thank you to Marion Lafreniere and Tania Deforest for managing and organizing all of the heavy lifting of the committee.

Respectfully submitted,

Dr. Michael Fowler, Chair, Advertising Review Committee

Dr. Kevin Saganski, Co-Chair, Advertising Review Committee

Continuing Education & Learning (CEL) Committee

The Continuing Education and Learning (CEL) Committee 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.

This year the decision was made to end the temporary pandemic-related changes to the CE standard. Online and self-study credit limit has returned to 15 credits per year, down from the 30 credits per year that were allowed during 2020-21. However, live webinars will continue to be credited the same as in-person courses. This change has been permanently added to the CE standard.

We continue to investigate options to allow members to self-submit their CE certificates, and we hope to introduce this feature at some point in the future.

This year also marked the return of an in-person Saskatchewan Oral Health Conference (SOHC), held September 22-24 in Regina. As with 2019, registration was free for all CDSS members. The 2023 SOHC will be conducted in partnership with the Canadian Association of Public Health Dentistry. It is scheduled for September 21-23 at TCU Place in Saskatoon.

Coincident with the SOHC, the CDSS has launched an online CE portal where members can access pre-recorded CE sessions year-round. Access to the portal for one year is included with SOHC registration and can be purchased separately for those who did not attend SOHC.

The CEL Committee 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 2022 Saskatchewan Oral Health Conference.

Respectfully submitted,

Dr. Kevin Saganski, Chair, Continuing Education & Learning Committee

College of Dental Surgeons of Saskatchewan
Financial Statements
December 31, 2021

College of Dental Surgeons of Saskatchewan

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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.

June 9, 2022



Jerod Orb - CEO

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, 2021, and the statements of operations, changes in net assets, 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, 2021, 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

June 9, 2022

MNP **LLP**

Chartered Professional Accountants

MNP

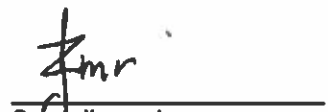
College of Dental Surgeons of Saskatchewan
Statement of Financial Position

As at December 31, 2021

	2021	2020 <i>(restated - Note 11)</i>
Assets		
Current		
Cash and cash equivalents	2,870,244	2,944,896
Accounts receivable (Note 3)	15,744	85,106
Investments (Note 4)	184,313	200,138
Prepaid expenses	34,423	16,818
	3,104,724	3,246,958
Tangible capital assets (Note 5)	28,544	13,670
	3,133,268	3,260,628
Liabilities		
Current		
Accounts payable and accruals (Note 6)	101,500	151,836
Deferred revenue (Note 7)	1,831,200	1,859,957
	1,932,700	2,011,793
Commitments (Note 8)		
Net Assets		
Access to Care	(29,442)	(33,442)
Continuing Education	61,960	61,960
Saskatchewan Oral Health	(245,069)	(136,976)
Unrestricted	1,413,119	1,357,293
	1,200,568	1,248,835
	3,133,268	3,260,628

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, 2021

	2021 Budget (Unaudited)	2021	2020
Revenue (Schedule 1)	2,260,000	2,254,994	2,280,942
Expenses			
Amortization	-	11,784	5,734
Bank charges	50,000	3,001	5,664
Consultants	180,000	187,048	209,665
Council meetings	200,000	189,746	109,721
Credit card charges	-	76,663	69,914
Grants	375,000	277,458	283,278
Insurance	17,500	19,256	17,944
Legal	75,000	59,195	36,958
Mediation/legal recoveries	-	(31,121)	(1,100)
Membership fees	-	6,974	7,191
Miscellaneous	-	42	6,636
Office equipment	100,000	130,341	158,110
Office supplies	32,500	61,222	18,158
Other meetings	150,000	39,094	180,418
Postage	7,500	3,390	9,097
Professional fees	50,000	45,238	45,656
Radiation binders	-	-	3,419
Rent	120,000	131,677	134,082
Salaries, benefits and staff recruitment	650,000	890,963	795,408
Sponsorship and public relations	120,000	145,872	126,708
Telephone	10,000	9,161	12,230
	2,137,500	2,257,004	2,234,891
Excess (deficiency) of revenue over expenses before other items	122,500	(2,010)	46,051
Other items			
Investment income	20,000	9,423	14,768
Access to Care (Schedule 2)	-	4,000	6,000
Saskatchewan Oral Health and Continuing Education (Schedule 3) (net)	(25,000)	(108,093)	(79,775)
Unrealized gains on investments	-	48,413	825
	(5,000)	(46,257)	(58,182)
Excess (deficiency) of revenue over expenses	117,500	(48,267)	(12,131)

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, 2021

	<i>Access to Care</i>	<i>Continuing Education</i>	<i>Saskatchewan Oral Health</i>	<i>Unrestricted</i>	<i>2021</i>	<i>2020</i>
Net assets, beginning of year, as originally stated	277,758	61,960	(136,976)	1,046,093	1,248,835	1,260,966
Correction of error (Note 11)	(311,200)	-	-	311,200	-	-
Net assets, beginning of year, as restated	(33,442)	61,960	(136,976)	1,357,293	1,248,835	1,260,966
Excess (deficiency) of revenue over expenses	4,000	-	(108,093)	55,826	(48,267)	(12,131)
Net assets, end of year	(29,442)	61,960	(245,069)	1,413,119	1,200,568	1,248,835

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, 2021

	2021	2020
Cash provided by (used for) the following activities		
Operating		
Deficiency of revenue over expenses	(48,267)	(12,131)
Amortization	11,784	5,734
Unrealized gains on investments	(48,413)	(825)
	(84,896)	(7,222)
Changes in working capital accounts		
Accounts receivable	69,362	(54,723)
Prepaid expenses	(17,605)	21,225
Accounts payable and accruals	(50,336)	63,950
Deferred revenue	(28,757)	(166,018)
	(112,232)	(142,788)
Investing		
Purchase of investments	-	(64,238)
Proceeds on disposal of investments	64,238	63,919
Purchase of tangible capital assets	(26,658)	(7,514)
	37,580	(7,833)
Decrease in cash and cash equivalents	(74,652)	(150,621)
Cash and cash equivalents, beginning of year	2,944,896	3,095,517
Cash and cash equivalents, end of year	2,870,244	2,944,896

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, 2021

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 in the current year by COVID-19, due to travel restrictions and cancellations of events such as the 2021 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 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. While the extent of the impact is unknown, we anticipate this outbreak may continue to cause modification of planned events and Organization initiatives, which may negatively impact the Organization's business and financial condition.

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, 2021

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

Tangible capital assets

Purchased tangible capital assets are recorded at cost. Contributed tangible 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 tangible 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 tangible capital assets.

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

Financial instruments

The Organization recognizes financial instruments when the Organization becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Organization may irrevocably elect to subsequently measure any arm's length 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 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 cost or amortized cost.

College of Dental Surgeons of Saskatchewan
Notes to the Financial Statements
For the year ended December 31, 2021

2. Significant accounting policies (Continued from previous page)

Financial asset impairment

The Organization assesses impairment of all its financial assets measured at cost or 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.

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 at the statement of financial position date; 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 deficiency of revenue over expenses in the year the reversal occurs.

3. Accounts receivable

	2021	2020
Trade receivables	8,000	80,410
Due from employees	-	3,996
Accrued interest	-	270
Goods and Services Tax receivable	7,744	430
	15,744	85,106

4. Investments

	2021	2020
Measured at amortized cost:		
Guaranteed Investment Certificate with interest at 0.75%, matured June 2021.	-	64,238
Measured at fair market value:		
Common shares (Cost - \$21,187)	184,313	135,900
	184,313	200,138

5. Tangible capital assets

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	45,979	30,398	15,581	6,273
Equipment	12,847	3,558	9,289	1,417
Leasehold improvements	23,066	19,392	3,674	5,980
	81,892	53,348	28,544	13,670

College of Dental Surgeons of Saskatchewan
Notes to the Financial Statements
For the year ended December 31, 2021

6. Accounts payable and accruals

	2021	2020
Trade payables	94,371	114,346
Vacation pay payable	4,819	1,670
Goods and Services Tax payable	-	579
Payroll deductions payable	2,310	35,241
	101,500	151,836

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:

	2021	2020
Balance, beginning of year	1,859,957	2,025,975
Amount received during the year	1,831,200	1,859,957
Less: Amount recognized as revenue during the year	(1,859,957)	(2,025,975)
	1,831,200	1,859,957

8. Commitments

The Organization leases office space under an operating lease expiring June 2023, having a base rent of \$10,225 per month (annually - \$122,700). 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, 2021, the fund balance was \$109,201 (2020 - \$103,576). 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.

College of Dental Surgeons of Saskatchewan
Notes to the Financial Statements
For the year ended December 31, 2021

10. 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 not exposed to interest rate risk at the end of December 31, 2021.

11. Correction of an error

During the year, the Organization determined that donations to the Saskatoon Community Foundation and College of Dentistry made in previous years should have been funded by the Access to Care fund rather than through unrestricted operations. For the year ended December 31, 2020, the impact of this correction has resulted in an increase in the Unrestricted fund of \$311,200 and a decrease in the Access to Care fund of \$311,200.

College of Dental Surgeons of Saskatchewan

Schedule 1 - Schedule of Revenue

For the year ended December 31, 2021

	2021 Budget (Unaudited)	2021	2020
Revenue			
Annual license fees	2,100,000	2,085,525	2,118,000
Corporate fees	15,000	19,500	13,700
Corporate permits	85,000	88,200	82,200
Fee guides	25,000	25,000	26,025
Fundraising	-	4,400	1,400
Other recoveries	-	5,929	3,787
Penalty and interest	-	400	200
Radiation safety binders	-	1,140	780
Registration fees	30,000	24,900	34,850
Sponsorship	5,000	-	-
	2,260,000	2,254,994	2,280,942

College of Dental Surgeons of Saskatchewan

Schedule 2 - Access to Care Schedule of Revenue

For the year ended December 31, 2021

	2021	2020
Revenue	4,000	6,000

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, 2021

	2021	2020
Revenue		
Course registrations	141,732	232,401
Exhibitors	51,501	125
Advertisements	905	-
Sponsorship	19,762	-
	213,900	232,526
Expenses		
Audio visual	6,063	197
Bank charges	7,752	11,849
Consultant	179,450	163,718
Entertainment	124	67
Hotel, gala, committee and hospitality	2,469	4,483
Presenters	29,522	7,250
Printing, scanning and office	93,653	118,405
Promotion	2,960	6,332
	321,993	312,301
Deficiency of revenue over expenses	(108,093)	(79,775)