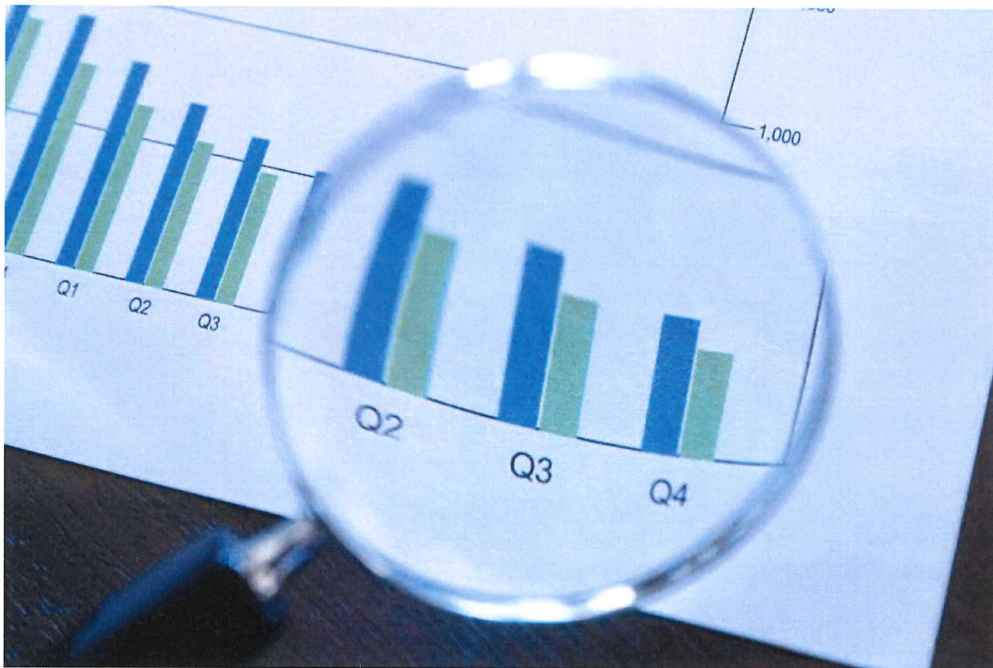




CANADIAN DENTAL  
ASSISTANTS ASSOCIATION

ASSOCIATION CANADIENNE  
DES ASSISTANT.E.S DENTAIRES

# Annual Report



## CDAA Accomplishments June 2020-June 2021



.....  
Association of Alberta Dental Assistants  
.....  
RDA Advocates

# Introduction

The Canadian Dental Assistants Association (CDAA) has shown a commitment for elevating and supporting the dental assisting profession for the past 76 years. The strengths of the CDAA are grounded in a wide range of skills and strengths of those dental assistants who each day give their expertise, time and effort to strive to advance the profession. Their efforts benefit dental assistants across the country and improve the oral health of Canadians.

## CDAA Mission

CDAA's mission is to provide national leadership for the dental assisting profession furthering the interests of its member organizations and advocating on oral health issues having national impact.

## CDAA Strategic Ends/Outcomes

The Ends are our desired outcomes and are used to frame the strategic plan. The Board is responsible for establishing the Ends of the organization and ensuring that the Executive Director executes sound programs and services to reach them.

Our Ends are:

1. **National level advocacy** for the dental assisting profession and the oral health of all Canadians:
  - a) Increased credibility with the federal government, provincial governments and regulators;
  - b) More awareness for the profession amongst national influencers/stakeholders in oral health.
2. **Knowledge Transference:**
  - a) More readily available, nationally respected research for use in advancing the position of Organizational Members;
  - b) Contribution as a thought leader in oral health.
3. **Community and Capacity Building amongst the Dental Assisting Community:**
  - a) Connections fostered within our community of Organizational Members;
  - b) Help to create stronger Organizational Members as part of a national community.
  - c) Position Organizational Members for success with their members.

## CDAA Milestone Celebrations

In 2020 and in 2021, the CDAA celebrated its 75th and 76th Anniversary. Due to the coronavirus pandemic, our celebrations were cancelled for 2020 and 2021 and we hope to celebrate with everyone next year in 2022.

## CDAA Advocacy

In 2020, CDAA has applied and been accepted as a member organization of the Organization for Health Action (HEAL). This group of over 50 professional healthcare organizations works collaboratively to advocate for the Canadian health sector, liaising with government and industry on a regular basis. HEAL is especially involved at this time in meeting with Government to address the health sector concerns as the industry provides care during the coronavirus pandemic.

The CDAA was pleased to lend our support to advocate for our Nova Scotia members by sending a letter to the Provincial Dental Board of Nova Scotia fully supporting NSDAA's position to stop the practice of hiring untrained and unlicensed individuals to act as a dental assistant in dental offices. In addition, CDAA noted in our letter that we agree with NSDAA that professional associations should remain in the Nova Scotia Dental Act; all oral healthcare professions should have equal representation at a future amalgamated regulatory body and that the CDAA is supportive of professional liability insurance continuing to be offered through professional associations. As this consultative process is still underway, the CDAA anticipates participating in future follow-up over the coming year.

Following positive discussions with representatives from the United Kingdom and the United States dental assisting/nursing associations, a proposal to formally establish the first international dental assisting association has been established. This initiative has been championed by CDAA for the past several years and has evolved based on relationships developed with our counterparts in other countries. To date, the International Federation of Dental Assistants & Dental Nurses (IFDAN) has received approval of our initial concept by American Dental Assistants' Association, the CDAA and the Society of British Dental Nurses. We officially launched IFDAN in April 2021. The next step, anticipated in Q2 of 2021, will be for the three founding members to formally establish the articles of association and bylaws. The working group members intend to bring forward our proposal for our respective Boards for consideration in Q3 of 2021. This is an exciting moment for dental assisting globally.

## CDAA Research

Working in full partnership with the National Dental Assisting Examination Board (NDAEB) and the Canadian Dental Assisting Regulatory Authorities (CDARA) on the National Occupational Analysis (NOA), the CDAA completed the report in the spring of 2021. The report is now available on the CDAA website.

The completion of the NOA is the first step in re-classifying dental assisting in the Government of Canada's National Occupational Classification (NOC). The re-classification of the profession is critical to advancing the status of the profession across Canada. The NOC is Canada's national system for describing occupations and is a framework used to collect statistics, conduct research, and analyze labor market trends. In addition, the information contained in the NOC database is used as a basis to impact labor market policies, immigration policies and employment policies at the national level. The re-classification of the NOC occurs every ten years and the next iteration is anticipated for 2021. CDAA is looking to ensure that the profession of dental assisting will be re-classified to accurately recognize the skill and educational level of dental assistants. A re-classification of dental assisting in the NOC will be a valuable tool for the CDAA as we continue to advocate for the regulation, standardized practice and respect for the contributions dental assistants make to the dental team.



In 2019 the Canadian Dental Association (CDA) partnered with the CDAA on a research project that examined the factors, realities, and experiences of dental assistants across Canada in relation to their employment, (FREEDAC study). The final report was received in early October 2019. CDAA will be working closely with the CDA to develop an action plan on how best to address the findings of the FREEDAC study.

The CDAA and the Canadian Dental Hygienists Association (CDHA) worked collaboratively to launch a survey in November 2018 on what is a healthy workplace. In response to the survey results, the CDAA/CDA/CDHA Healthy Workplace Working group prepared material to improve the oral health workplace. The Group's launched resources in April 2021 on the CDA Oasis platform. In addition, based on the survey findings, CDAA developed a vision for a healthy workplace. This vision was circulated to Organizational Members in Q2 of 2020.

The CDAA is now a recognized body in the stakeholder registry of both Health Canada and the Public Health Agency of Canada. This means that the CDAA is now consulted by the Government of Canada on various proposed policy changes, regulatory amendments, and new initiatives. Over the past year, CDAA has provided feedback on many different proposals from an oral health/dental assisting perspective.

The CDAA was invited to provide updated content to the dental assisting portion of a new textbook prepared by the Canadian Health Workforce Network (CHWN), entitled: "Introduction to the Health Workforce in Canada." The publication of the finalized textbook took place in December 2020.

## **CDAA Community and Capacity Building**

In early 2021, the CDAA began consultations with all provincial associations with the goal of learning their perspective on how CDAA should move forward and how best the Association can be positioned to support dental assistants across Canada. The outcomes of these discussions will form the basis of a report that we anticipate presenting to our Organizational Members in the fall of 2021. In addition, this report will form the basis of discussions at our AGM 2022 where we hope to solidify next steps and a strategic plan beyond 2023 for our Association.

## **CDAA Coronavirus Pandemic (Covid-19)**

Throughout much of 2020, CDAA has been focused almost exclusively on navigating through the Covid-19 pandemic and its implications for our members. We have been sharing information received from government, industry partners and academia as the situation has and continues to evolve. In addition, CDAA has drafted letters to federal government Ministers; drafted letters to dental and dental assisting regulators; evaluated and provided comprehensive feedback on a return-to-practice office manual issued by CDA; developed a series of infographics on various topics of interest related to the pandemic; participated in Government of Canada consultations regarding PPE and its supply chain; consulted with our insurance providers on the impact to our members' coverage; developed two surveys for dental assistants examining their concerns as they returned to practice; provided input to the HEAL Covid-19 Task Force.



## CDAA Sponsorship

CDAA, as a not-for-profit association relies exclusively on the support of our Organizational Members and the sponsorships from corporate partners to execute projects and initiatives that support the dental assisting profession and as a result improve the quality of oral healthcare for Canadians.

This year, our affinity partners, corporate sponsors and donors supported CDAA with a total of \$39,997 in sponsorships.

### Sponsor Appreciation

CDAA is grateful to the many sponsors that support and believe in the work CDAA does in support of dental assistants across Canada. Their generous sponsorships contribute to the actualization of our strategic plan and to assisting the dental assisting profession across Canada.

# CDAA Presidents' Report

Dianne Hennig OSJ RDA MFR



It has been my honor to serve our national association and our federation partners in the leadership role of President of the CDAA since September 2020. The worldwide pandemic, which hit Canada with force in March 2020, has placed challenges on our association, our profession and on each of us as individuals since we entered active public health directives to curb this terrible outbreak. Having said that, we must also acknowledge that the CDAA has persevered, found new ways to accomplish our work and we have made several advances that we can all be proud of. The business of our national association has continued and great strides have been made despite the challenges we have faced over the past 18 months.

At this time of year, as we look back on what we have accomplished, it is also important that we know where we are going and how we are going to get there. It is necessary that we regularly review what we have defined as the Mission and Outcomes of our organization and ensure that we are on the right trajectory.

I believe that the CDAA has been on track in the 2020-2021 term as evidenced by our activities, projects and initiatives which I have summarized in this report, none of which would be possible without the support and participation of our Organizational Members and their representatives, our valuable volunteers, corporate sponsors, staff and the individual dental assistants across Canada who provide us with the funding to conduct this business on behalf of our profession.

## NOA/NOC – National Occupational Analysis and National Occupational Classification

“The National Occupational Analysis for Dental Assisting in Canada is completed approximately every five years and is used primarily to assist in the development and confirmation of the Occupational Standard and to update Domain Descriptions and inform National Dental Assisting Examining Board (NDAEB) exam revisions. The NOA provides a timely profile of emerging trends in the dental assisting profession and serves an important role in informing training, curriculum development, and accreditation of training programs, recruitment, performance improvement, career development, and the examination and credentialing of practitioners. It also represents an important resource for provincial regulators and can inform government regulation and policy development.

The CDAA and the NDAEB solicited the partnership of the Canadian Dental Assisting Regulatory Authorities (CDARA) and the Ontario Dental Assistants Association (ODAA) for the purpose of completing the 2019 NOA. The partners recommended members to a Steering Committee which guided the project. The Committee assisted in defining the scope of the NOA and developing the national online survey questionnaire. The Committee also reviewed the draft NOA report and provided feedback which contributed to the final report.” - 2019 National Occupational Analysis Canadian Dental Assisting

On February 17, 2021, Harry Cummings & Associates lead consultant made a presentation to member partners CDARA, NDAEB and CDAA on the NOA 2019 project final report. The presentation provided a high-level overview of the refinements that were made to the NOA based on the findings from a national survey of dental assistants, and regional focus groups, and key informant interviews with dental assistants, educators and other relevant stakeholders. The presentation also highlighted trends and issues associated

with the dental assisting profession. The final stages of completion of the NOA happened to coincide with the emergence of the COVID-19 pandemic, and study participants shared early observations on the impact of the pandemic on the dental assisting profession.

We can be proud of the contributions that the CDAA has made to bring to completion the most recent National Occupation Analysis for Canadian Dental Assisting 2019, which was released on March 29, 2021. Tammy Thomson, CDAA Past President and I were the CDAA representatives on the NOA Steering Committee for this project.

This is just the first stage of the process, and there is still much to be done as we work towards changes in the National Occupational Classification (NOC) for dental assisting and use that re-classification to advance the status of our profession across the country. The NOC is Canada's national system for describing occupations. It categorizes every possible occupation a person could have in Canada including job titles, descriptions of duties and responsibilities related to the occupation, and education/training requirements a person usually has to complete before they can work in that occupation. Among other things, the NOC serves as a framework to define and collect statistics, in conducting research and analysis, for analyzing labour market trends, in developing recruitment strategies, to extract practical career planning information, and in Canadian immigration.

The re-classification that the CDAA is seeking, which places dental assisting into a higher level of skill and education, will help us to advocate for the regulation of our profession throughout Canada, for standardized training across the country, and increased respect for our contributions to the oral health of Canadians.

#### **NDAEB – National Dental Assisting Examining Board**

CDAA is a stakeholder organization of the NDAEB. We appoint a CDAA representative to serve as a Director on the NDAEB Board of Directors. Since 2017, Judy Oakley, NS Director to the CDAA Board has served in that role. Judy also served as the NDAEB Chair of the Candidate Eligibility Assessment Committee which reviews the applications of candidate's applying to write the NDAEB Written Exam and to take the Clinical Practical Exam. This committee reviews the curriculum for new dental assistant programs being developed and reviews the Curriculum Assessment Reports for existing dental assistant programs. CDAA extends our thanks and appreciation to Judy for her contributions in this role.

#### **IFDAN – International Federation of Dental Assistants and Nurses**

For the past several years, the CDAA has been collaborating with our colleagues in the USA and UK to conceive, give birth to and nurture a worldwide organization in the form of the International Federation of Dental Assistants and Nurses (IFDAN) which was formally introduced globally on March 12, 2021. Work has begun on the formal and legal requirements to make IFDAN an official representative of our profession globally, and we anticipate finalizing those formalities by the end of 2021. Our Executive Director Stephanie Mullen-Kavanagh was instrumental in pursuing this initiative, for which we owe her our sincere appreciation and thanks. These are indeed exciting times for the CDAA and our profession around the world!



## **HEAL – Organizations for Health Action**

Formed in 1991, Organizations for Health Action (HEAL) is a Canadian coalition of 41 national health organizations that represents a broad cross-section of health providers, health regions, institutions and facilities. HEAL represents more than 500,000 providers and consumers of health care. HEAL was created out of concern over the erosion of the federal government's role in supporting a national health system. Through its history, HEAL has met with representatives of the federal government, presented Briefs to Standing Committees, and released a series of policy papers covering a range of health policy issues, including the role of the federal government in funding health care; health human resources; entry-to-practice issues; and the Canada Health Act.

The CDAA joined HEAL in June 2020 with the goal of raising the profile of our profession and our national association among other health organizations and professions, as well as to bring the perspective of dental assistants to projects and initiatives conducted by HEAL. Our Executive Director, Stephanie Mullen-Kavanagh was appointed to serve as the CDAA representative on HEAL. She currently serves on their COVID-19 Task Force, bringing the perspective of the dental assistant to that committee.

## **Health Canada**

Throughout the year, the CDAA has received requests from Health Canada for feedback on topics related to the health of Canadians. Since September 2020, the CDAA has responded to requests on the following: Voluntary Sodium Reduction Targets for Processed Foods; Food Labelling Coordination; Consumer Product Safety Program - Instrument Choice Framework; Reporting Adverse Reactions to Marketed Health Products; Consumer Product Exclusion in the Hazardous Products Act; Safety Code 30 Radiation Protection in Dentistry; and, Cannabis regulatory issues.

We are very grateful to all of the volunteers on the Research & Knowledge Transfer Committee for conducting preliminary reviews of these documents for the CDAA Board of Directors and for their recommended feedback responses. Special thanks to Heather Brownlee, CDAA Vice-President and RKT Committee Chair for her leadership in this work.

## **Covid updates for OMs**

Since March 2020, when the Covid-19 pandemic was identified in Canada, our Executive Director Stephanie Mullen-Kavanagh has diligently sifted through the mounds of information that has flooded through the CDAA office, to bring the most current and relevant documents, articles, and resources to our Organizational Members for distribution to their membership. These resources have been a valuable benefit to the day to day practice of the dental assistant and to the provincial associations, as we have all worked to keep up to date and improve the safety of our patients and ourselves in the continuing provision of oral healthcare. The regular emails with regard to Covid-19 that were sent to OM offices over the past year have been a welcome benefit, and ensures that each province receives the same information to assist in their pandemic knowledge for understanding new guidelines and putting those into practice.

## **CDAA Financial Strategies Committee**

In the past several months, the CDAA Bylaws Review Committee, under the leadership of our Vice-President Heather Brownlee, has prepared the Terms of Reference for a new and important standing committee for our organization. The Financial Strategies Committee will be responsible for investigating and recommending initiatives for added revenues to supplement annual membership dues as a way to

provide additional opportunities for big projects that will advance our organizational objectives. In keeping with our intent to involve dental assistants from across the country, we will encourage individuals with an interest or expertise in this area to apply for a position on this committee in the coming term. Our thanks and appreciation goes to the volunteers that contributed their time and knowledge to serving on the Bylaws and Governance Committee this past year.

### **OCDOC – Office of the Chief Dental Officer of Canada Virtual Working Group**

Beginning In the spring of 2020, it was my honor to be the CDAA representative for the Chief Dental Officer of Canada CDOC National Working Group to review and discuss “Evidence to support the safe return to practice by oral health professionals in Canada during the COVID-19”. The representative multidisciplinary knowledge-based group comes from the national oral health professional and federal government health domains. The group's role is to work collaboratively to contribute to the generation of high-level national evidence update documents by the team from McGill. McGill University drafted a comprehensive knowledge update concerning key issues that inform the provision of oral health care by relevant providers in Canada during the COVID-19 pandemic.

Dental assistants across Canada need to be informed of, and aware of how important and valuable it is for the CDAA to be involved in national working groups such as this. The contributions that CDAA makes as the representative for our profession is bringing national recognition of dental assistants as vital and valued partners in the provision of oral health care to Canadians. The continuing financial and volunteer support of dental assistants across the country is absolutely necessary as we continue to instill the need for our participation in the business of health care in our country.

### **Provincial Consultations on CDAA governance and federation model**

Along with our Executive Director, I have participated in all of the provincial consultations that occurred between January and May of 2021. The goal of these consultations was to speak with dental assistant representatives across the country to receive their feedback on options that will form the basis of a collaborative and inclusive discussion on how CDAA can best move forward in furthering the influence and progress of Canadian dental assistants. Our consultations have been with BC, AB, SK, MB, ONT, NB, NS, and NLD to date. At some point in the near future we hope to have QB, PEI and the Territories participate by providing us with their feedback as well. We will be working once again with a consultant to facilitate those discussions, tentatively planned for the late fall of 2021.

### **NSDAA – Modernizing the Nova Scotia Dental Act: A Discussion Paper**

The CDAA in its role of advocate, and in keeping with our Mission, sent a letter in January 2021 to the Provincial Dental Board of Nova Scotia (on the request of and following consultation with the NSDAA), to respond on behalf of Canadian dental assistants to the proposed amendments to the Nova Scotia Dental Act. We anticipate that the CDAA will participate in additional follow-up as this modernization process continues to evolve in Nova Scotia.

The four main points of our correspondence were:

- 1. It is CDAA's firm position that the profession of dental assisting should be a regulated health profession in all Canadian provincial/territorial jurisdictions. In alignment with the CDAA's position expressed to the Nova Scotia Dental Association in February and again in April 2020, the CDAA fully*



*supports NSDAA's position to cease the practice of hiring untrained and unlicensed individuals to act as a dental assistant in the dental office.*

*2. CDAA echoes NSDAA's position that an equal representation from dental assistants, dentists and public members will provide diverse, enriched input and collaboration on oral health issues, resulting in improved service to and protection of the public.*

*3. The CDAA agrees with the NSDAA that professional associations should remain in the Nova Scotia Dental Act. Removing the professional associations from the Act, risks silencing the voice of dental assistants in the province and endangers the sustainability of the NSDAA. By removing the NSDAA from the Act, the regulator risks losing a key ally who can promote policies and regulations to ensure Nova Scotians are receiving the best possible oral healthcare from all members of the dental team.*

*4. CDAA would support any regulation that aligns dental assisting with the vast majority of health professions across Canada, requiring dental assistants to maintain personal professional liability ("malpractice") insurance, offered exclusively through their professional association.*

### **HWWG – Healthy Workplace Working Group**

A joint working group was formed by the Canadian Dental Assistants Association, Canadian Dental Hygiene Association, and Canadian Dental Association to address major issues brought to the forefront regarding problems in the dental workplace. These issues were identified through a survey titled "Healthy and Respectful Workplace" that was conducted in 2018 and that provided us with excellent data related to the work experiences of the dental assistants across Canada.

We are pleased with the inter-professional work that is being accomplished by the HWWG. The Healthy Workplace Matters webpage was developed with the goal of providing resources for dental employers and staff to improve the dental work environment. The page was launched on April 19, 2021. The intention is to continue to add relevant resources that will contribute to improving working conditions for dental staff and address any new employment concerns that arise into the future. The link to the resource and information page is [www.oasisdiscussions.ca/healthy-workplace-matters](http://www.oasisdiscussions.ca/healthy-workplace-matters)

CDAA members on this working group include our current Vice President Heather Brownlee, Past President Tammy Thomson and AB Director to CDAA, Jane Sadler. Our thanks go to all three ladies for representing the CDAA in this capacity.

### **FREEDAC - Factors, Realities, and Experiences of Employment as a Dental Assistant in Canada**

This study was conducted jointly by the CDA and CDAA in 2019. Plans are now being developed for these organizations to address specific data received through that study related to perceived shortages of dental assistants and factors that relate to that issue.

### **75 years of Organized Dental Assisting in Canada 1945-2020**

Due to the Covid-19 pandemic placing restrictions on travel and gatherings beginning in March of 2020, the CDAA was unable to celebrate our 75th Anniversary as we had hoped. After months of planning, it was a huge disappointment that the pandemic forced CDAA to delay and re-schedule our very important 75th Anniversary celebrations. Initially, we had hoped that the pandemic would quickly be under control and allow us to hold a 75 + 1 Anniversary event in June of 2021. Alas, that was an overly optimistic view. The pandemic has once again forced us to postpone any in person gatherings for the CDAA until at least the summer of 2022, pending a lifting of public health restrictions across the country.



## President's Message to Canadian Dental Assistants

One of my commitments as CDAA President was to personally connect with individual dental assistants across Canada to keep them informed of the vital work that our national association is engaged in on their behalf. Beginning in November 2020, I forwarded my President's Message to each OM for distribution to their individual members on my behalf.

I believe that the success of our national association lies in each dental assistant feeling personally connected to the work that we do to promote the value of dental assistants in oral healthcare, in the initiatives we implement to strengthen and advance our profession, in the valuable and necessary connections that we make with the health community at the federal level, and the goals that we set for our profession to receive recognition and respect for our contributions to the health of Canadians. Establishing that personal connection is vital to encouraging participation and creating leaders that will carry on our vision and mission into the future.

My second message was distributed in March 2021 and I will ask our OM's to ensure that they forward my June 2021 message just prior to our AGM. The importance of the OM's in forwarding information from the CDAA to their individual members cannot be overstated, and I thank each one of our federation partners for their support in this initiative.

As we look back over the past 76 years, we must acknowledge and be grateful for the contributions that have been made to our profession by hundreds, and probably thousands, of dedicated volunteers from coast to coast. Of course, there have been changes in the CDAA's structure and mandate over that time. What has stayed the same is our organizations' commitment to represent our profession nationally and to promote dental assistants as vital members of the oral healthcare team. As we look forward to celebrating the accomplishments and progress we have made, we also look forward to embracing full participation from every province and territory across Canada. That accomplished, we can more effectively work together to take dental assistants into a future where they are widely recognized and appreciated as valued oral health professionals for their significant contributions to the oral health of Canadians.

It is with much gratitude that I personally thank Stephanie Mullen-Kavanagh, CDAA Executive Director, our Organizational Members, our CDAA Board of Directors and our Committee volunteers for their valuable support in the 2020-2021 term. The dedication, enthusiasm and participation of the many individuals that have worked so hard in such a challenge filled year have impressed and inspired me and give me great confidence in the future of our profession and for the CDAA.

As we continue to advance and elevate our profession, I look forward to another successful and progressive year ahead for the Canadian Dental Assistants Association, for our Organizational Members, and for dental assistants across the country.

# CDAA Leadership

CDAA recognizes the commitment and dedication of the individuals who volunteer their time and expertise as members of the CDAA Board of Directors as well as its dedicated staff.

## Board of Directors 2020-2021



Dianne Hennig OSJ RDA MFR  
President



Heather Brownlee RDA  
Vice President & Director representing Manitoba



Sina Allegro-Sacco RDA  
Past President



Jane Sadler RDA  
Director representing Alberta



Judy Oakley RDA  
Director representing Nova Scotia



MWO Manon Mailhot  
Director representing Royal Canadian Dental Corps



Shantelle Boudreau RDA  
Director representing New Brunswick



Robyn Brown RDA  
Director representing Newfoundland and Labrador

## CDAA Management & Staff



Stephanie Mullen-Kavanagh  
Executive Director



CANADIAN DENTAL ASSISTANTS' ASSOCIATION  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Independent Review Engagement Report  
Statement of Financial Position  
Statement of Operations  
Statement of Changes in Net Assets  
Statement of Cash Flows  
Notes to Financial Statements

The logo for Frouin Group features a stylized 'F' with a horizontal line through it, followed by the word 'FROUIN' in a serif font above the word 'GROUP' in a sans-serif font.

FROUIN  
GROUP





## INDEPENDENT REVIEW ENGAGEMENT REPORT

To the Members of:  
Canadian Dental Assistants' Association

We have reviewed the statement of assets and liabilities of Canadian Dental Assistants' Association as at December 31, 2020 and the statements of revenues and expenditures and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the statement of financial position of Canadian Dental Assistants' Association as at December 31, 2020, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations

A handwritten signature in cursive script that reads "Frouin Group".

Frouin Group Professional Corporation  
Ottawa, Ontario  
June 19, 2021

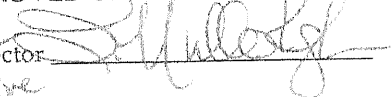
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario


Frouin Group Professional Corporation  
Chartered Professional Accountants  
30 Colonnade Road, Unit 228, Ottawa, ON, K2E 7J6  
Tel: 613-230-1022 Fax: 613-230-2954

CANADIAN DENTAL ASSISTANTS' ASSOCIATION  
 UNAUDITED STATEMENT OF FINANCIAL POSITION  
 AS AT DECEMBER 31, 2020

	2020	2019
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 239,307	\$ 184,176
Accounts receivable	66,887	45,002
Prepaid expenses	<u>3,587</u>	<u>6,422</u>
	309,781	235,600
PROPERTY AND EQUIPMENT (Notes 2b and 5)	<u>1,927</u>	<u>2,645</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 311,708</u></b>	<b><u>\$ 238,245</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 6,703	\$ 6,227
Government remittances payable	8,173	2,272
PEIDAA liabilities (Note 4)	<u>1,434</u>	<u>1,434</u>
	16,310	9,933
<b>LONG-TERM LIABILITIES</b>		
Canadian Emergency Business Account loan	<u>40,000</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<b><u>56,310</u></b>	<b><u>9,933</u></b>
<b>NET ASSETS</b>		
Unrestricted net assets	<u>255,398</u>	<u>228,312</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 311,708</u></b>	<b><u>\$ 238,245</u></b>

APPROVED ON BEHALF OF THE BOARD:

Director   
 Executive Director

Director 

(See accompanying Notes to Financial Statements)

**FROUIN**  
 GROUP

## CANADIAN DENTAL ASSISTANTS' ASSOCIATION

## UNAUDITED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020		2019
	Budget (Note 7)	Actual	Actual
<b>REVENUES</b>			
Corporate memberships (Note 6)	\$ 145,485	\$ 144,435	\$ 116,620
Program and services	34,500	38,572	34,461
Sponsorships	3,500	1,425	3,800
Research grant	0	0	6,750
Other	<u>2,700</u>	<u>1,530</u>	<u>11,107</u>
	<u>186,185</u>	<u>185,962</u>	<u>172,738</u>
<b>EXPENSES</b>			
Salaries and benefits	106,382	120,348	119,283
Membership promotions and marketing	3,500	855	4,377
Equipment expense	3,450	2,141	2,235
Board expense	14,675	2,077	10,465
Advocacy	3,500	500	3,745
Research	3,000	0	26,750
Conference	10,100	175	5,318
Awards and donations	0	0	41
Financial services	1,925	2,355	2,009
Office expenses	15,750	16,039	11,146
Professional fees	7,250	6,770	11,610
Rent	1,000	1,071	897
Membership outreach	1,200	3,379	1,362
Communications	<u>3,650</u>	<u>3,166</u>	<u>3,754</u>
	<u>175,382</u>	<u>158,876</u>	<u>202,992</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR</b>	<b>\$ <u>10,803</u></b>	<b>\$ <u>27,086</u></b>	<b>\$ <u>(30,254)</u></b>

(See accompanying Notes to Financial Statements)

-FROUIN  
GROUP



CANADIAN DENTAL ASSISTANTS' ASSOCIATION  
 UNAUDITED STATEMENT OF CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>	<u>2019</u>
UNRESTRICTED NET ASSETS		
Balance, beginning of year	\$ 228,312	\$ 258,566
Excess/(Deficiency) of revenues over expenses for the year	<u>27,086</u>	<u>(30,254)</u>
Balance, end of year	<u>\$ 255,398</u>	<u>\$ 228,312</u>

(See accompanying Notes to Financial Statements)

FROUIN  
GROUP

## CANADIAN DENTAL ASSISTANTS' ASSOCIATION

## UNAUDITED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess/(Deficiency) of revenues		
over expenses for the year	\$ 27,086	\$ (30,254)
Add: Amortization	<u>717</u>	<u>717</u>
	27,803	(29,537)
Cash flows from current operating items	<u>(12,672)</u>	<u>(33,733)</u>
	<u>15,131</u>	<u>(63,270)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net change in investments	<u>0</u>	<u>120,329</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase (decrease) in loan payable	<u>40,000</u>	<u>0</u>
<b>NET CHANGE IN CASH</b>	55,131	57,059
CASH, beginning of year	<u>184,176</u>	<u>127,117</u>
CASH, end of year	<u>\$ 239,307</u>	<u>\$ 184,176</u>
<b>REPRESENTED BY:</b>		
Cash	<u>\$ 239,307</u>	<u>\$ 184,176</u>

(See accompanying Notes to Financial Statements)

FROUIN  
GROUP

**CANADIAN DENTAL ASSISTANTS' ASSOCIATION**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**1. ORGANIZATION**

The Canadian Dental Assistants' Association was incorporated without share capital under Part II of the Canada Corporations Act. The Association is a not-for-profit organization and engages in the enhancement and advancement of the dental assistants' profession across Canada. The Association is exempt from income tax under section 149 of the Income Tax Act.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**a. Revenue Recognition**

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when earned.

Membership fees are recognized over the period of services. Conference and continuing education revenues are recognized when earned.

**b. Capital Assets and Amortization**

Capital assets are stated at cost, net of accumulated amortization. Amortization is provided at the rates and on the basis as set out below:

<u>Assets</u>	<u>Rate</u>	<u>Basis</u>
Leasehold improvements	5 years	Straight line
Computer equipment	30%	Declining balance
Computer software and website development	100%	Declining balance

One-half of the above rates are recorded in the year of acquisition.

**c. Contributed Materials and Services**

The Association receives the services of many volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expenditure has been included in these financial statements.

The value of in-kind services performed on behalf of the Association or goods received by the Association are recorded at fair value.



CANADIAN DENTAL ASSISTANTS' ASSOCIATION  
NOTES TO UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, investments, accounts receivable, accounts payable and accrued liabilities. The fair values of these financial instruments approximate their carrying values due to their short-term nature, unless otherwise stated.

4. PEIDAA LIABILITIES

The Association is holding funds in trust for Prince Edward Island Dental Assistants' Association (PEIDAA). The PEIDAA had closed down due to lack of volunteers. The Association is holding a deposit of \$1,434 from PEIDAA in trust until the PEIDAA is able to re-open. These trust funds are held in the general operating bank account of the Association.

5. PROPERTY AND EQUIPMENT

	Initial Cost	Accumulated Amortization	Net Book Value	Net Book Value
			<u>2020</u>	<u>2019</u>
Leasehold improvements	\$ 4,633	\$ (4,633)	\$ 0	\$ 0
Computer equipment	4,703	(3,712)	991	1,239
Computer software and website development	<u>8,053</u>	<u>(7,117)</u>	<u>936</u>	<u>1,406</u>
<b>TOTAL</b>	<u>\$ 17,389</u>	<u>\$ (15,462)</u>	<u>\$ 1,927</u>	<u>\$ 2,645</u>

CANADIAN DENTAL ASSISTANTS' ASSOCIATION  
NOTES TO UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

6. CORPORATE MEMBERSHIPS

	<u>2020</u>	<u>2019</u>
Association des Assistantes Dentaires du Québec	\$ 2,205	\$ 2,905
Association of Alberta Dental Assistants	6,300	4,620
Manitoba Dental Assistants Association	58,025	48,650
New Brunswick Dental Assistants Association	25,480	19,355
Newfoundland Dental Assistants Association	14,175	11,095
Nova Scotia Dental Assistants Association	<u>38,250</u>	<u>29,995</u>
	<u>\$ 144,435</u>	<u>\$ 116,620</u>

7. BUDGET INFORMATION

The budget figures presented for comparison purposes are unaudited and are those approved by the Board of Directors. They have been reclassified to conform with the financial statement presentation.

8. FINANCIAL RISK MANAGEMENT POLICY

Canadian Dental Assistants' Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at December 31, 2020:

a) **Credit risk**

Credit risk associated with accounts receivable is minimized by monitoring collections and adjusting for any bad debts.

b) **Currency risk**

The Association's functional currency is the Canadian dollar. The Association does enter into foreign currency transactions but does not use foreign exchange forward contracts.

c) **Liquidity risk**

The Association manages its liquidity risk by regularly monitoring forecasted and actual cash flow and financial liability maturities, and by holding assets that can be readily converted into cash. Accounts payable are normally paid within 30 days.

d) **Interest rate risk**

The Association is exposed to interest rate risk with regards to its cash and short-term investments. The Association has no interest-bearing liability. Fluctuations in market rates of interest on cash do not have a significant impact on the Association's results of operations.

**CANADIAN DENTAL ASSISTANTS' ASSOCIATION**  
**NOTES TO UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**9. COMMITMENTS**

The Association has committed to a contract with Advanced Business Imaging for printing services ending December 2023. The payments associated with this contract are quarterly amounts of \$315.

The Association has committed to a contract with Innovative Professional Offices for mail box rental for \$60 per month, plus meeting, office space and administrative services on a fee-per-use basis. In the event that the contract should be terminated, the Association would be liable to pay three months of the rental or the original agreement term, whichever is greater.

**10. COVID-19 AND OPERATIONS**

The COVID-19 global pandemic as declared in 2020 has had an effect on operations.

With many unknowns around return to work for members due to public health directives in response to the pandemic, CDAA opted to apply for the CEBA loan to offset the risk of seeing a potential decrease in membership. Fortunately, this did not occur and the funds will be returned.

Initiatives and research projects that the CDAA was working on were delayed as the many stakeholders and partners shifted focus to address the needs of the members due to the pandemic. Similarly, CDAA for most of Q1 and Q3 was focused on providing government and stakeholders with timely information related to how dental assistants were experiencing the pandemic, liaising with government on everything from availability of PPE to mental health needs and resources, to concerns about the vaccine and vaccine rollout.

In early 2020, the Board had originally decided to terminate the Administrative Assistant position at the end of June 2020. Due to COVID and the lack of time required to manage this crisis, as well as the transition, the Board decided to extend the Administrative Assistant position to September 30, 2020, at which time the position was terminated.

The 2020 AGM, with permission of Industry/Corporations Canada was deferred to September 2020. It was not in-person, but was held virtually. This was completed with the full vote and support of the CDAA Organizational Members. The CDAA will continue with the virtual AGM model in June 2021 with hopes to have an in-person meeting in late fall, with the possibility of that moved to Spring of 2022.