MESSAGE FROM THE PRESIDENT AND EXECUTIVE DIRECTOR & REGISTRAR
A YEAR IN REVIEW
WHAT WE DO
WHO WE ARE
EXAMINATIONS
FINANCIALS
Supporting quality dental care through the evaluation of competence.
MESSAGE FROM THE PRESIDENT AND EXECUTIVE DIRECTOR & REGISTRAR

To say that 2020 had its challenges seems an understatement. The global health crisis impacted every area of our organization and radically changed when, where and how we work and administer examinations. Adaptability quickly became the theme that punctuated the year.

COVID-19 IMPACTS

Administering examinations on an international scale during a global pandemic is no small feat. The NDEB has felt the impacts of COVID-19 in many areas but running examinations has been by far the most challenging. The unknowns associated with the country wide lockdowns required cancellation of examinations originally offered from May through August and new examination applications were temporarily closed. While transitioning to a fully remote workplace, NDEB staff laboured diligently to determine when and how it could administer examinations under the new public health guidelines.

The financial impacts of the pandemic on the organization have been significant. While we have benefited from government programs in place to assist businesses during these unprecedented times, reduced exam revenue has resulted in significant changes to the projected year-end financials.

EMBRACING OUR CORE VALUES

The antiracism manifestations of the summer 2020 and lockdowns provided the NDEB an opportunity to focus on one of our organization’s core values; specifically the importance of embracing cultural diversity and inclusion. As a jumping off point for a series of educational sessions on inclusivity in the workplace, we welcomed our first keynote speaker, Jas Kalra to the Annual Meeting. She addressed how cultural stereotypes can produce institutional biases and proposed strategies to enhance awareness on the issue.

BOARD CHANGES

In October, the Board said goodbye to Dr. Doug Mackey the representative from the Provincial Dental Board of Nova Scotia and NDEB past President. Dr. Mackey’s contributions to the NDEB as a Board member over the past 10 years have been greatly appreciated. While his term on the Board may be complete, Dr. Mackey will continue to be involved with the NDEB in various other capacities. With Dr. Mackey’s departure, the Board welcomed a new representative from Nova Scotia, Dr. Tanya Cook. We are pleased to have Dr. Cook join the NDEB family.

ON THE HORIZON

As we move into 2021, we expect restrictions across the country to continue to impact our ability to administer our examinations. We are looking ahead to a time when we can meet face to face and return to full operational capacity for our examinees. We have some exciting projects on the horizon, including the launch of a new website, an office move, and developing the revised blueprint for the Equivalency Process.

Finally, we would like to thank all the Board members for their commitment and support through the past year and acknowledge all the NDEB staff for their drive and determination to keep things running as smoothly as possible during these unprecedented times. It is a pleasure to work with such a dedicated team of individuals and we look forward to seeing them all in person in the near future.
The NDEB has been given the mandate to establish a single national standard for general dentists and dental specialists in Canada and to develop and administer examinations to ensure individuals who apply for registration as dentists have met the national standard.

The NDEB works in collaboration with the Canadian Faculties of Dentistry, the Commission on Dental Accreditation of Canada, and the provincial Dental Regulatory Authorities to support quality dental care in Canada.

“Great things in business are never done by one person; they’re done by a team of people.” – Steve Jobs
The NDEB’s five-year strategic plan identifies the NDEB’s key result areas (KRAs). The plan was developed with the aim to strengthen the NDEB’s role in contributing to oral health in Canada and how it can best evaluate competence now and in the future.

**STRATEGIC PLAN**
**2019-2024**

**KEY RESULT AREAS**

**Transition to electronic delivery**
The NDEB will transition all examinations that are currently delivered in a paper and pencil format to an electronic format by 2024 in accordance with an established roll-out plan. This will allow for strengthened security relating to examination development and administration, more efficient and secure delivery, and greater access for examinees.

Since the adoption of the strategic plan, the NDEB has transitioned the Dental Specialty Core Knowledge Examination (DSCKE), Assessment of Clinical Judgement (ACJ), and Assessment of Fundamental Knowledge (AFK) to its electronic platform. In 2022, the NDEB plans to administer the first Virtual OSCE, the examination that will replace the existing Written Examination and OSCE.

**Review the Equivalency Process blueprint**
The NDEB must ensure the fairness, job relatedness, and defensibility of its examinations. Through incorporation of domain skills and alternative assessment techniques, the Equivalency Process will continue to be enhanced to ensure that the desired outcomes are being met.

The NDEB’s review of the Equivalency Process Blueprint considered the knowledge, skills, and abilities (KSA’s) required for initial licensure as a general dentist in Canada. The review also looked at ways to address important competencies which ultimately affect the quality of services offered by dentists in Canada. The NDEB identified areas of strength and areas for improvement in the existing blueprint and is intending to implement changes to the blueprint in a staged approach beginning in 2021.

**Relationships with stakeholders**
Relationships with stakeholders will be strengthened through open communication and collaboration. The NDEB wants to be more accessible to its stakeholders, to ensure its processes are well understood, and to work in more collaborative ways with regulators and partners.

This past year, the NDEB implemented a social media strategy. The objectives of the strategy are to increase stakeholder satisfaction and positive brand perception; monitor/listen to stakeholder comments to identify issues and potential areas of improvement; drive traffic to the NDEB website; and provide forums to exchange information about NDEB programs with examinees and other stakeholder groups.

To streamline communications with examinees, the NDEB consolidated multiple email addresses into a single ticketing system allowing for examinees to reach any department through a single email address.

**Manage risk**
The NDEB will develop and implement a risk management program to strengthen governance and management of the organization.

The NDEB commenced the development of its risk management program in late 2019; however, the arrival of the COVID-19 pandemic moved the focus from long term planning to short term management. In the past year, the NDEB faced many unanticipated risks to its operations, finances, safety, and reputation. The NDEB has navigated these risks successfully thus far and will continue to manage the unexpected while planning for the future.

**STRATEGIC PLAN**
**2019-2024**

**OUR MISSION**
Contributing to oral health in Canada by providing a fair, valid, and reliable evaluation of competence for the certification of dentists in Canada.

**CORE VALUES**

- Be accessible
- Have integrity
- Work collaboratively
- Embrace diversity
VISION 2022:
THE REVISED EQUIVALENCY PROCESS

In 2019, the National Dental Examining Board of Canada (NDEB), as part of its five-year strategic plan, committed to undertake an evaluation of the existing Equivalency Process for graduates of non-accredited dental programs. This review was intended to identify strengths and potential areas for modifications in the evaluation of international dental graduates who are seeking licensure in Canada.

The NDEB previously examined the blueprint for the Equivalency Process in 2016 after completing a national study to identify and measure the knowledge, skills, and abilities (KSAs) required for entry to dental practice in Canada. Using the results of this analysis, NDEB examiners reviewed the blueprints for each of the examinations in the Equivalency Process; the Assessment of Fundamental Knowledge (AFK), the Assessment of Clinical Skills (ACS), and the Assessment of Clinical Judgment (ACJ) and recommended a series of changes the Board.

Over the last year, the NDEB has considered these recommendations, the 2019 evaluation for the Equivalency Process, and consulted with many of its stakeholders. The result is a multi-stage plan to modify the Equivalency Process while preserving the fairness, validity and reliability of its examinations.

Finally, the NDEB is excited to announce that it is beginning the construction of an in-house ACS testing facility in Ottawa, Ontario. The development of the NDEB ACS facility will have many benefits. Primarily it will allow the NDEB to administer the new ACS in a controlled purpose-built testing environment on a regular basis throughout the year, reducing scheduling bottlenecks while increasing capacity for this examination. For examinees, it provides greater scheduling flexibility, a consistent testing experience, and an overall lower stress environment. The NDEB is projecting to open the facility in time to offer the new ACS in 2022.

The NDEB has garnered significant support for the Equivalency Process changes from its stakeholders and is confident these changes will continue its ability to conduct fair, valid, and reliable assessments of competence for beginning dental practitioners in Canada.

The first step relates to the total number of questions on the AFK. The AFK is currently a 300 question multiple-choice examination. After thorough investigation, independent psychometric consultants have recommended that the number of questions on the examination could be reduced while still maintaining strong validity and reliability. Therefore, beginning in 2021 the AFK will be comprised of 200 questions. The examination will continue to be administered electronically.

The second step is an update to eligibility for the examinations in the Equivalency Process. Currently, examinees who are successful in the AFK are then eligible to take both the ACJ and the ACS at the same time or in the order of their choosing. Beginning in 2022, the eligibility will become sequential. Participants who successfully complete the AFK will first be eligible to take the ACJ. Once successful in the ACJ, examinees will be eligible to sit the ACS. This change is being made to align the testing with the principle that individuals must demonstrate that they have clinical judgement prior to performing technical skills on patients, especially irreversible dental procedures.

The third step involves the ACS. Currently, the ACS can be taken a maximum of three times. Examinees can fail one of 12 requirements and still pass the examination. In the updated Equivalency Process model, an examinee will be able to take the new ACS an unlimited number of times. However, they will not be permitted to fail any requirements. This is a significant change from the existing structure. The new ACS will introduce new requirements that will test skills required for general practitioner dentists. The NDEB expects this new ACS to be in place in 2022.

The NDEB will spend the coming months updating its By-laws and developing the processes for applying the new eligibility criteria.

The revised process:

1. **REDUCE**
   - In 2021, reduce the number of questions on the AFK from 300 to 200.

2. **CHANGE**
   - Update eligibility criteria for examinations requiring successful completion of the ACJ before the ACS.

3. **DEVELOP**
   - Develop new ACS blueprint and passing standard. Open NDEB ACS test facility.
The NDEB Board comprises 12 members, one from each provincial Dental Regulatory Authority and two from the Commission on Dental Accreditation. There is also a public representative appointed to the Board who’s mandate is to represent the interests of the public rather than the profession.

**WELCOME Tanya Cook**

Dr. Tanya Cook joined the NDEB as the representative from the Provincial Dental Board of Nova Scotia in the fall of 2020. Dr. Cook is a full-time instructor in prosthodontics and comprehensive care at Dalhousie University and practices prosthodontics part time in Halifax, Nova Scotia. Dr. Cook has been involved with the NDEB as an evaluator with the Assessment of Clinical Skills (ACS) and has recently worked with appeals for the RCDC. Dr. Cook is the Dalhousie representative to the Council of Faculties with the American Dental Education Association (ADEA), and she has experience in committee work at both Dalhousie University and within the Nova Scotia Dental Association.

The NDEB has seven standing committees. Each standing committee has a defined purpose and must conduct itself in accordance with the Terms of Reference for the Committee.

**Executive Committee**

The Executive Committee conducts the business and administrative affairs of the Board in between meetings of the Board. In addition, the Executive Committee is responsible for hearing compassionate appeals.

**Membership as of 1 November**

- Jim Richardson, President
- Dennis Fuchs, Past President
- Amarjit Singh Rihal, Vice President/Treasurer
- Sneha Abhyankar
- Stefan Haas-Jean

**Finance and Audit Committee**

The Finance and Audit Committee oversees the external audit, the financial planning process, and the development and compliance with financial policies and processes.

**Membership as of 1 November**

- Amarjit Singh Rihal, Chair
- Jim Richardson, President
- Sneha Abhyankar
- Stefan Haas-Jean
- Jimmy Mui, Independent Member

**Appeals Committee**

The role of the Appeals Committee is to verify that the evaluation of a participant’s ACS is reasonable and performed in accordance with the established grading criteria, and to hear appeals of the Examinations Committee’s decisions regarding misconduct.

**Membership as of 1 November**

- Cynthia Andrews
- Nancy Auyeung
- Chris Baker
- Chantal Bellevance
- Tony Bloom
- Marcia Boyd
- Jacques Brouillet
- Gorman Doyle
- Jean Gauthier
- Tana Gilmartin
- Erik Hutton
- Cristina Ionescu
- Chris Klazyk
- Cathy McGregor
- Bruce Neuman
- Craig Meyers
- Trena Reeve
- Dave Scott
- Kiranpaul Sroat
- Cliff Swanlund
- Ed Underwood
- Murray White
- Brian Wong
- Doug Woo
- Ron Yarascavitch

**By-laws Committee**

The By-laws Committee is responsible for reviewing the By-laws and recommending to the Board changes for implementation.

**Membership as of 1 November**

- Sneha Abhyankar, Chair
- Mintoo Basahti
- Ron Yarascavitch

**Nominating Committee**

The Nominating Committee assists the Board by identifying and nominating persons to serve on the Standing Committees and any ad hoc committees consistent with the Board’s By-laws.

**Membership as of 1 November**

- Dennis Fuchs, Chair
- Jim Richardson
The Equivalency Process was launched in 2010 as an alternative pathway for graduates of non-accredited dental program to pursue licensure as a dentist in Canada. The Equivalency Process comprises three examinations that test knowledge, judgement, and skills of internationally trained dentists. Successful examinees are considered equivalent to graduates of accredited dental programs and are eligible to write the certification examinations.

### Chief Examiners

The NDEB appoints Chief and Assistant Chief Examiners for each of its examinations. These individuals are responsible for overseeing the development of the examinations according to the approved blueprints, advising the Board on issues related to the examinations, and working closely with NDEB staff. The Chief and Assistant Chief Examiners meet annually as a group to discuss areas of mutual interest and to come to a consensus on the terminology to be used on all examinations.

#### Written Examination
- Blaine Cleghorn, Chief Examiner
- Sylvie Louise Avon, Assistant Chief Examiner

#### OSCE
- Robert Loney, Chief Examiner
- Daniel Turgeon, Assistant Chief Examiner

#### Virtual OSCE
- Peter Chauvin, Chief Examiner
- Ernie Lam, Assistant Chief Examiner

#### NDSE
- Robert Loney, Chief Examiner
- Daniel Turgeon, Assistant Chief Examiner

#### Research Committee

The Research Committee identifies research with respect to learning and teaching that advances assessment in dentistry and provides advice to the Board on potential areas of research.

**Membership as of 1 November**
- James Richardson, Chair
- Ernie Lam, Vice Chair
- Brian Hess
- Yves Lafontaine
- Robert Loney

#### Examinations Committee

The Examinations Committee is responsible for making recommendations that will provide for the conducting of examinations in a fair and equitable manner for all concerned.

**Membership as of 1 November**
- Stefan Haas-Jean, Chair
- Jim Lai, Vice Chair
- Dennis Fuchs
- Cristina Ionescu
- Pierre Eric Landry
- Robert Love
- Doug Mackey
- Natalie Morin
- Steve Patterson
- Lise Payant
- Jan Sheppard Kutcher, Public Representative

#### Resources

**2020 Equivalency Process Statistics**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Pass</th>
<th>Fail</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFK</td>
<td>326</td>
<td>418</td>
<td>744</td>
</tr>
<tr>
<td>ACJ</td>
<td>334</td>
<td>364</td>
<td>698</td>
</tr>
<tr>
<td>ACS</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ACS: Due to the COVID-19 pandemic the ACS was not administered in 2020. The physical and human resource needs to administer a skills examination of this kind was not possible.
The pool of examinees in the Equivalency Process is by far the largest of the four examination programs the NDEB offers. Over the past three years the NDEB has continued to see an increase in applicants to the Equivalency Process.

In 2020, applications to the Equivalency Process were closed between March 18 and November 30. Between November 30 and December 31, the NDEB received 1004 new applications. The volume of applications received in the one-month period highlights a trend of growing numbers of individuals seeking to begin their careers as dentists in Canada. Unfortunately, with the current situation, the NDEB cannot offer enough examination seats to accommodate the number of eligible examinees, causing delays in the progression through the examination system.

The NDEB has received applications from dentists educated in 68 different countries. India, Iran, and Pakistan continue to be the main countries of education for many of the Equivalency Process applicants with 916, 169, and 70 respectively. The map below illustrates the distribution of Equivalency Process applicants for the last year. Countries with under 20 applicants are not shown.

<table>
<thead>
<tr>
<th>Year</th>
<th>New Applications</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>1619</td>
</tr>
<tr>
<td>2019</td>
<td>1827</td>
</tr>
<tr>
<td>2018</td>
<td>1876</td>
</tr>
</tbody>
</table>

To become a licensed dentist in Canada, individuals must have received a BDS/DDS/DMD from a recognized university and successfully complete the NDEB’s Certification Process. This process comprises two examinations: the Written Examination and the Objective Structured Clinical Examination (OSCE). To be eligible to take the Written Examination and OSCE individuals must be graduates of an accredited dental program or have successfully completed the NDEB Equivalency Process for graduates of non-accredited dental programs.

In 2020, the NDEB experienced reduced numbers of examinees in the Certification Process, notably due to the inability to administer the examination in Australia in November.

### 2020 CERTIFICATION PROCESS STATISTICS

<table>
<thead>
<tr>
<th>Examination</th>
<th>Total</th>
<th>Pass</th>
<th>Fail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Written</td>
<td>991</td>
<td>849</td>
<td>142</td>
</tr>
<tr>
<td>OSCE</td>
<td>938</td>
<td>877</td>
<td>61</td>
</tr>
</tbody>
</table>

The NDEB originally intended to transition its existing certification examinations to the Virtual OSCE in March 2021. However, with various technical difficulties experienced in 2019 with other electronic examinations it was determined to delay the launch of the Virtual OSCE to March 2022 to provide sufficient time to mitigate additional technical problems.

### NEW APPLICATIONS

In 2020, the NDEB received 912 new applications to the Certification Process.
NDEB certification is issued when an individual has demonstrated they have met the standard for a beginning dental practitioner in Canada. That means completing an education program that awards a DDS/DMD/BDS and successfully completing the Written Examination and OSCE. The Dental Regulatory Authorities in Canada rely on the NDEB certificate as evidence that the individual applying for licensure has met the national standard of competence established by the NDEB and agreed on by all provinces.

The National Dental Specialty Examination (NDSE) is the examination required for registration as a specialist in Canada.

After in-depth discussions and an understanding that the NDSE would be the national requirement for registration as a dental specialist in Canada, the NDEB accepted responsibility for the NDSE from the Dental Regulatory Authorities (DRAs) in June 2019. In the following months, the NDEB and RCDC worked collaboratively to develop the 2020 examination.

The first NDEB NDSE was administered in September 2020 to 142 examinees in 9 different specialties. The examination was held in 15 cities across Canada and the United States to minimize the need for international and cross provincial travel during the pandemic.

Over the next year, NDEB will consult with specialists from different backgrounds to review the competency profiles, and a survey will be developed where specialists in practice will be asked to rank the competencies in terms of importance and frequency. This process will allow for a review of the examination blueprints to ensure relevance to specialty practice.

Graduates of non-accredited dental specialty programs seeking registration as a specialist in Canada must take the Dental Specialty Core Knowledge Examination (DSCKE) as part of the admission process for Dental Specialty Assessment and Training Programs offered by select Canadian Faculties of Dentistry.

To be eligible for the DSCKE, individuals must demonstrate that they have graduated from a university based dental program sanctioned by the government of the country in which it is located to award such degrees. The specialty must also be one of the nine dental specialties recognized by the Commission on Dental Accreditation of Canada. Historically, applications and participation in the DSCKE is low with just over 30 applications per year until 2020.

The DSCKE is offered two times a year in February and September. In 2020, the September administration of the DSCKE was cancelled due to COVID-19.

Unlike other NDEB examinations, there is no defined passing score for the DSCKE and examinees can only take the examination two times.
EXAMINATION SECURITY

In late 2020, the NDEB received several reports of cheating and unfairness following the administration of the Assessment of Clinical Judgement (ACJ) and the Assessment of Fundamental Knowledge (AFK). Examination security is paramount to the NDEB; consequently, an investigation was launched to determine the validity of the accusations.

The NDEB’s investigation was multi-faceted and intended to examine the complaints received including: concerns that examinees writing the examination on the second day of administration were provided questions from day one examinees, organized events to discuss remembered examination questions following day one of the examinations, mock examinations offered by training courses being identical to NDEB examinations, and mock examinations offered by training courses using NDEB copyrighted material.

The NDEB consulted with legal counsel, independent psychometric consultants, and experts in test security. The preliminary results of the investigation indicated that for both the AFK and ACJ those examinees who took the examination on the second day of administration were provided questions from day one examinees, organized events to discuss remembered examination questions following day one of the examinations, mock examinations offered by training courses being identical to NDEB examinations, and mock examinations offered by training courses using NDEB copyrighted material.

The NDEB has a responsibility to the public to ensure that each dentist entering practice has met the minimum standard of competence required of a beginning dental practitioner in Canada. When question exposure and unauthorized use of examination materials is occurring.

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As a not-for-profit organization, the NDEB generates all its income from examination fees. Each examination fee is established on a cost recovery basis so that one examination program is not supporting another. The financial costs associated with losing an examination because of question exposure are very high. A significant amount of question development will be required moving forward, as well as implementing increased test security measures. Neither of which were accounted for when establishing the current examination fees. An unintended consequence of the behaviours that led to the need to cancel the AFK will likely be an increase in examination fees.

When events like what has happened with the AFK occur, the impacts are far reaching. Identifying specific individuals involved is challenging and an unavoidable consequence is that all those taking the examination receive the same treatment. Cheating and other behaviours, such as the unauthorized use of NDEB examination content tarnish the image of the profession are in direct conflict with the ethical standards expected of Canadian dentists. The dental profession in Canada is accountable to the public and the public’s trust is dependent on individual dentists’ commitment to high ethical standards including those of honesty, integrity and professionalism.

In collaboration with its legal counsel, the NDEB has developed a comprehensive action plan to address exam exposure an unauthorized use of examination materials.

EXAMINATION SAFETY

With the arrival of the coronavirus in 2020, the NDEB was faced with the difficult task of establishing safety protocols for the delivery of examinations. Working closely with infectious disease experts and legal counsel, the NDEB developed a comprehensive process for how examinations would be administered.

The NDEB has a responsibility to the public to ensure that each dentist entering practice has met the minimum standard of competence required of a beginning dental practitioner in Canada. When question exposure and unauthorized use of examination materials is occurring.

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FINANCIALS

SUMMARY OF FINANCIAL OPERATIONS: 2020

The National Dental Examining Board of Canada (NDEB) operates as a non-profit organization.

Revenues are derived from the following key sources: participants in accredited examinations (22%), participants in non-accredited examinations (54%), and new applicants (17%). The remaining 3% of revenues come from DRA exams, investment income and other items. Expenditures include staffing and other costs required to support the development and delivery of examinations. To the extent possible costs are allocated directly to exams, with general administrative costs being allocated on the basis of estimated effort to administer each exam.

Fiscal 2019-2020 was a challenging year with 6 exams being cancelled during the last quarter of the year because of the pandemic. As a result, revenues were $4.3 million under budget. However, corresponding savings in costs meant that a surplus was realized for the year.

As the pandemic continues into fiscal 2020-2021 there is considerable uncertainty about the ability to administer exams at the normal or reduced capacity levels. Therefore, the 2020-2021 budget has been developed with a conservative view regarding the impact of the pandemic over the next 12 months.

NDEB has been building its Internally Restricted Net Assets (Reserve Fund) over the past several years and it is now approximately $9 million. The fund will be used, in part, to construct new premises and a new ACS test facility in 2020-2021.
The following summary financial statements include the summary statement of financial position as at June 30, 2020, and the summary statement of operations for the year then ended. These summarized statements are derived from the financial statements of The National Dental Examining Board of Canada.

### Summary Statement of Financial Position as at June 30, 2020

<table>
<thead>
<tr>
<th>Assets</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$4,335,439</td>
<td>$2,000,809</td>
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<tr>
<td>Accounts Receivable</td>
<td>$182,756</td>
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</tr>
<tr>
<td>Prepaid Expenses</td>
<td>$94,300</td>
<td>$62,439</td>
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<tr>
<td>Accrued Interest</td>
<td>$81,752</td>
<td>$58,652</td>
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<tr>
<td>Investments</td>
<td>$13,669,604</td>
<td>$11,099,188</td>
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<tr>
<td>Capital Assets</td>
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<td>$540,215</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$18,775,517</strong></td>
<td><strong>$13,761,303</strong></td>
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<table>
<thead>
<tr>
<th>Liabilities</th>
<th>2020</th>
<th>2019</th>
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<tbody>
<tr>
<td>Trade and other Operating Liabilities</td>
<td>$423,784</td>
<td>$719,959</td>
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<tr>
<td>Deferred Revenue</td>
<td>$5,548,699</td>
<td>$1,672,544</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>$5,972,483</strong></td>
<td><strong>$2,392,503</strong></td>
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<table>
<thead>
<tr>
<th>Net Assets</th>
<th>2020</th>
<th>2019</th>
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<tr>
<td>Unrestricted</td>
<td>$3,934,810</td>
<td>$6,652,922</td>
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<tr>
<td>Internally Restricted</td>
<td>$8,868,224</td>
<td>$4,715,878</td>
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<tr>
<td><strong>Total Net Assets</strong></td>
<td><strong>$12,803,034</strong></td>
<td><strong>$11,368,800</strong></td>
</tr>
</tbody>
</table>

| **Total Assets**            | **$18,775,517** | **$13,761,303** |

### Summary Statement of Operations - Year ended June 30, 2020

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application Fees (accredited, non-accredited, DSCKE)</td>
<td>$1,958,451</td>
<td>$2,868,750</td>
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<tr>
<td>Examination Fees (accredited)</td>
<td>$2,442,228</td>
<td>$3,108,180</td>
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<tr>
<td>Assessment Fees (non-accredited)</td>
<td>$6,549,995</td>
<td>$9,787,792</td>
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<tr>
<td>DSCKE Examination Fees</td>
<td>$80,500</td>
<td>$50,000</td>
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<tr>
<td>Other income</td>
<td>$1,082,477</td>
<td>$643,862</td>
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<tr>
<td>Payment processing fees</td>
<td>($795,658)</td>
<td>($789,492)</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$11,317,993</strong></td>
<td><strong>$15,669,092</strong></td>
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<table>
<thead>
<tr>
<th>Operating Expenses</th>
<th>2020</th>
<th>2019</th>
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</thead>
<tbody>
<tr>
<td>Direct expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certification (accredited, non-accredited)</td>
<td>$63,824</td>
<td>$112,049</td>
</tr>
<tr>
<td>Examinations (accredited)</td>
<td>$1,020,008</td>
<td>$696,214</td>
</tr>
<tr>
<td>Assessments (non-accredited)</td>
<td>$1,742,557</td>
<td>$5,468,407</td>
</tr>
<tr>
<td>DSCKE</td>
<td>$9,958</td>
<td>$2,920</td>
</tr>
<tr>
<td>Other</td>
<td>$65,000</td>
<td></td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>$4,634,758</td>
<td>$4,234,428</td>
</tr>
<tr>
<td>Internally Restricted</td>
<td>$9,536,105</td>
<td>$10,524,050</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td><strong>$18,775,517</strong></td>
<td><strong>$13,761,303</strong></td>
</tr>
</tbody>
</table>

### Note to the Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations.