



CPA

SASKATCHEWAN

SKCONNECT

Leading the Way Toward a Sustainable Future

CPAs have a pivotal role to play in helping Canada reach net-zero emissions by 2050. During these times of tremendous change, CPAs are poised to remain resilient and adapt to help businesses navigate the evolving sustainability landscape within Canada and abroad.



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LAND ACKNOWLEDGEMENT

We live and work on lands covered by Treaties 2, 4, 5, 6, 8, and 10. These are the territories of the Anihšīnāpēk/Saulteaux, Dakota, Dene, Lakota, Nakoda, nēhiyaw/Plains Cree, néhinaw/Swampy Cree, nehithaw/Woodland Cree, and Stoney Nations. They are also the homeland of the Métis/Michif Nation. We pay our respects to the First Nations and Métis ancestors of this place and reaffirm our relationship with one another.

We respect and honour the Treaties that were made on all territories, we acknowledge the harms and mistakes of the past, and we are committed to moving forward in partnership with Indigenous Nations in the spirit of reconciliation and collaboration.

WHAT DO YOU THINK?

Send your letter to the editor to phoffart@cpask.ca or by mail to CPA Saskatchewan. Letters may be edited for length and clarity.



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NOTES FROM THE LEADERSHIP BOARD CHAIR REPORT

Rod Sieffert, CPA, CA, *Chair of the Board, CPA Saskatchewan*

Time has passed very quickly since my last report, and we now find ourselves in the middle of the holiday season. I hope you are all enjoying the holiday parties and general festive atmosphere.

The Board and Board committees of CPA Saskatchewan have been working hard over the last few months. Most significantly, we have approved a revised set of strategic imperatives for 2023—2026. More information will be provided shortly, and we are very excited about working with the new imperatives.

In addition to the Board and Board committee work, we have been returning steadily to in-person events. The past few months have seen our Member Recognition Gala

(where we celebrated our two most recent FCPAs, Diana Leray and Sarah Tkachuk), two new member receptions (one in Saskatoon and one in Regina), and a lunch with Pamela Steer, FCPA, FCA, CFA, President and CEO of CPA Canada. It has been very rewarding and energizing to be back to in-person events.

We are now looking forward to 2023 and the many tasks we plan to be working on in order to meet the new strategic imperatives. We also are looking forward to more in-person member events and to working for you in 2023.

On behalf of the Board, I want to take this opportunity to wish you all a very happy holiday season!

CPA SK VISION

The Canadian CPA is the pre-eminent, globally respected business and accounting designation.

CPA SK VALUES

- Ethical behaviour
- Innovation
- Excellence
- Leadership
- Accountability

CPA SK MISSION

CPA Saskatchewan enhances the influence, relevance and value of the Canadian CPA profession by enabling economic and community development through:

- Protecting the public
- Supporting its members and candidates
- Engaging and educating stakeholders



Click on the images above to access more information about CPA Saskatchewan.



NOTES FROM THE LEADERSHIP CEO REPORT

Shelley Thiel, FCPA, FCA, CEO, CPA Saskatchewan

This fall, we were very fortunate to enjoy a beautiful season of colourful foliage. In true Saskatchewan style, it ended abruptly with extreme cold and blizzard conditions. As I write this today, winter weather is in full force with an extreme cold warning and expected windchills of minus 42. It feels like a good time to reflect on the fall season and the opportunities presented for CPA SK to meet with our members in person. We shared meals, fellowship and great conversation.

We started in September with a Board meeting and member lunch in Yorkton, complete with sausage and perogies! The Yorkton and area members came out in full force, and it was wonderful to see so much engagement.

In October, we held our first in-person Member Recognition Gala since 2019. The evening was a chance to celebrate our volunteers and our two newest FCPAs, who have brought so much pride to the profession through their continued dedication – Diana Leray, FCPA, FCA, and Sarah Tkachuk, FCPA, FCA. It is always an honour to witness members being recognized for their outstanding contributions, and we encourage you to consider nominating a deserving member for an Early Achievement Award, Lifetime Achievement Award, or Fellow CPA.

In November, we met with some of our newest members in an informal setting in both Saskatoon and Regina for New Member Orientation. The groups were full of enthusiastic and very proud CPAs. It was a great opportunity to meet the members who will guide the future of the CPA profession and to answer their questions as they begin their journey.

On December 1st, we were pleased to gather for a lunch with Pamela Steer, CEO and President of CPA Canada. Pamela's presentation focused on the importance and opportunities

for our profession related to sustainability. You can read more of her insights in my interview with Pamela later in this newsletter. It was wonderful to have Pamela join us in Saskatchewan and have the opportunity to meet with so many of our members!

The highlight of the fall was the release of the results of the September 2022 CFE on November 25th. Congratulations to our 119 successful writers who were the first group to write the CFE in a large group setting since September of 2019. The candidates demonstrated resilience and patience throughout the pandemic culminating with the CFE, and we are proud to recognize the achievement of this professional milestone! We also want to recognize our four Saskatchewan candidates who were named to the CPA Canada Honour Roll – congratulations to Rachel Anholt, Justin Boyer, Meagan Ireland, and David Robertson on your achievement! We look forward to celebrating with our successful writers from both the May and September 2022 CFEs at convocation on March 11, 2023, at TCU Place in Saskatoon.

In January 2023, you can expect to receive a member survey in your inbox from Leger on behalf of CPA SK. Please take the time to respond as your feedback is important and will assist in shaping CPA Saskatchewan's response to the evolving needs of members concerning ongoing compliance and engagement with the profession. Your answers are anonymous, and you'll also have the chance to win one of three \$100 Mastercard gift cards (and an early bird draw for a \$150 Mastercard gift card!) in appreciation of your time for completing the survey!

As we come to the end of 2022, I want to wish all of you a very happy holiday season and best wishes for a healthy and safe 2023.

HAPPY HOLIDAYS!

The CPA Saskatchewan office will be closed from December 24th – January 2nd.

CPA Saskatchewan wishes you and yours a peaceful holiday season and a happy new year!





AN INTERVIEW WITH **PAMELA STEER** FCPA, FCA, CFA PRESIDENT AND CEO OF CPA CANADA

We were incredibly fortunate to have the opportunity for Shelley Thiel FCPA, FCA, CEO of CPA Saskatchewan, to sit down with the President and CEO of CPA Canada, Pamela Steer FCPA, FCA, CFA, during her visit on December 1st to learn more about her background, her work in the field of sustainability, her thoughts on the opportunities for CPAs surrounding sustainability and more!

Shelley: Thank you for taking the time to sit down with CPA Saskatchewan so that we can give our members throughout the province who might not have been able to attend our member lunch the opportunity to hear from you.

Pamela: The pleasure is all mine. Thank you again for inviting me to take part in your event. One of the things I appreciate most about my role is the opportunity to connect with fellow CPAs across the country. Our profession is about 220,000 members strong, and I'm always blown away by the uniqueness of each person's professional journey. There is so much to be learned from the experiences and perspectives of our colleagues, and I look forward to continuing to work together to secure a bright future for our profession, economy and communities.

Shelley: Can you tell us a little bit more about you, such as where you started and your journey to becoming the President and CEO of CPA Canada?

Pamela: When it comes to my career, I've always found myself taking the path less travelled.

I've worked in the technology and financial services industries, including publicly traded, private and regulated entities in Canada and abroad.

I discovered early on that I love both operations and finance. I was never willing to follow one path at the expense of the other, so I split my time between the two.

This led me to the Workplace Safety and Insurance Board, where I took on the dual responsibility of chief financial officer and head of finance

and employer services. Becoming part of that organization really clarified the value of having a clear purpose, for me personally and for our society as a whole.

Most recently, I was the chief financial and corporate strategy officer at Payments Canada, where I oversaw the organization's finance and corporate planning functions. Their purpose is to ensure that Canada's payments infrastructure is efficient, safe and secure, clearing and settling over \$100 trillion annually.

Every position I've held has involved an element of transformation. I thrive on change, and I love to learn, so I was honoured and excited to have joined CPA Canada at such a pivotal moment in our profession's history.

Shelley: Speaking of pivotal moments for our profession, that leads me to my next question. With one of two head offices located in Canada, what do we as CPAs need to know about the International Sustainability Standards Board (ISSB) and the establishment of a Canadian Sustainability Standards Board? What are your thoughts on the future of the profession regarding sustainability?

Pamela: It is an exciting time in the world of standard setting. Through the Montreal centre of the ISSB, there is a real opportunity to leverage the collective strength of Canadian standard setters and industry leaders to help deliver globally accepted sustainability standards.

Real progress has already been made to bring much-needed transparency and consistency to the realm of ESG standard-setting. Earlier this year, the ISSB released draft standards that address general requirements for sustainability reporting as well as climate-related disclosures. Among other things, companies would need to describe the current and anticipated effects of climate change on their business model, cash flows and financial position.

As a result, organizations across all sectors need access to objective, reliable and relevant data. Fortunately, CPAs bring a host of valuable skills to the table when it comes to successful decision making in a world overloaded with information. Our profession has a proven history of providing the analysis, reporting and assurance necessary to evaluate performance and manage risk. Now, we can apply those skills to help tackle some of the most pressing issues of our time.

The Canadian Sustainability Standards Board will give our country a voice in the creation of new standards. This Canadian body will work in lockstep with the ISSB to support the adoption of new sustainability rules in Canada.

Shelley: What opportunities do you see specifically for CPAs in Saskatchewan surrounding sustainability in our province? Do you have any insights to share or ways for CPA SK members to get involved?

Pamela: As a resource-based economy, the impacts of climate change are very visible here in Saskatchewan. Resilience and innovation are core pillars of the province's response to climate change.

CPAs have long helped organizations respond to uncertainty, improve decision-making, and identify new business opportunities. This now includes enhancing management and transparency of environmental and social issues. As strategic advisors, CPAs are well positioned to help Saskatchewan businesses navigate the complexity of these issues and build the bridge between sustainability and financial performance.

My recommendation to CPAs looking to get involved in this space is to be proactive. Start small by first understanding where you are today. For example, what sustainability issues are material to your organization? How is sustainability currently factored into organizational strategy, activities and governance processes? What are our ambitions? Having this foundational knowledge will help you identify gaps, opportunities and priority areas for further action.

Shelley: Those are great points for our members to keep in mind. Can you also tell us a bit more about your background in sustainability? What led you down this path and what inspires you as we move forward?

Pamela: Sustainability is something I have always been passionate about. From a personal perspective, I look at the issue with my family and future generations in mind.

Over the years, I've been involved in the creation of a number of organizations devoted to improving sustainability. I am a founding member of both the Canadian chapter of the Accounting for Sustainability CFO Leadership Network and the advisory board of the Institute for Sustainable Finance.

Canada's commitment to transition to net-zero is an important step forward for our economy. A successful transition will require immense collaboration to develop national and international plans and to mobilize finance and investment.

Canadian CPAs are keenly aware of the enormous costs of climate-related disasters, and we have been thinking quite a lot about these challenges. Our profession has an exciting opportunity to take a leadership role in the effective governance of data, including non-financial metrics, to prevent the climate-change crisis from escalating in the future.

Shelley: On a more general note, do you have a message or information to share from CPA Canada for CPA SK members who weren't able to attend the member lunch on December 1st?

Pamela: Though there is a lot of work ahead, when it comes to the development and execution of long-term strategies aimed at climate-change mitigation and adaptation, our profession is well-positioned to play a leading role.

Canada's deadline to reach net-zero emissions is 2050. It's an ambitious goal, but one that I firmly believe CPAs can be instrumental in achieving.

Given our varied skillset and presence in organizations across all sectors, we can and must lead the charge at every stage of the net-zero transition. This includes the setting of universally accepted sustainability reporting standards that engender trust and accountability. You cannot begin to improve until you can accurately measure where you are, set goals and then measure progress towards meeting them.

Shelley: Our members may not be aware that you have now visited each province/territory as the new President and CEO of CPA Canada. With Saskatchewan being your final stop, what were the highlights of your visits? Was there anything that stood out to you, memorable moments, or insights you gained that you could share with us?

Pamela: That's a great question. And a tough one; so many highlights come to mind. When I joined CPA Canada in April, I was determined to visit each of our provincial and territorial partners to learn more about their valuable work within their own community and to gain a deeper understanding of where our profession is going. It was a delight to wrap up what I like to call my "whistle-stop" tour in your beautiful province. The pristine white snow on our Great Plains was absolutely breathtaking as I arrived.

My visits reaffirmed several things for me: First, that we live in a truly amazing land. Second, that CPAs are making a difference: for their organizations, their communities and Canada's economy. Members are often moving beyond the traditional role of an accountant and, in doing so, are helping build a thriving profession and economy. And finally, across the country, we are confronting common challenges.

The harsh realities of climate change are being hammered home here in Canada, whether it be floods, fires or drought. Exacerbating these issues are the current economic challenges we are facing, such as inflation and rising interest rates.

We are also in an era of heightened transparency. Reporting trends are moving toward more forward-looking information, as well as greater disclosures on environmental, social and governance – or ESG matters.

Simply put, it is no longer just about the bottom line – there is an expectation for organizations to take accountability for their impact on society and the environment. This has global implications for our profession, including the roles and responsibilities of CPAs like you and me. We can accomplish so much through working together! From coast to coast to coast.

Shelley: I couldn't agree more – so much can be accomplished by pooling our efforts! Thank you so much for taking the time to sit down for this interview with me. Do you have any final thoughts, insights, or messages that you think Saskatchewan CPAs need to hear?

Pamela: Thank you, Shelley. I'm grateful to have had this opportunity to connect.

The scale and pace of change facing our profession is incredible. It will mean change for us as individuals and for the organizations and communities we support. It is important that as CPAs, we adopt a mindset that allows us to adapt quickly.

My best advice to CPAs here in Saskatchewan and across the country, is to never stop learning. Take advantage of the wealth of information and resources available through your CPA body and at the national level.

Our profession is committed to providing Canadian CPAs with the tools and competencies needed to succeed in a digital-first world, one where sustainability looms large.

I see a horizon of opportunity for Canadian CPAs. I am excited about what our future holds. And I look forward to sharing and realizing it with all of you.

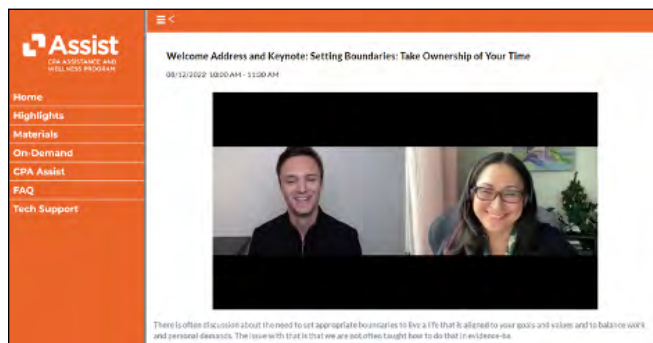
FOUR GREAT TAKEAWAYS

FROM THE 2022 CPA ASSIST VIRTUAL WELLNESS CONFERENCE

On December 8th, CPA Assist hosted the third annual Virtual Wellness Conference. The day was full of exceptional wellness advice from leading industry professionals. Four different sessions were held: setting boundaries, burnout, conflict management, and self-care were the highlighted topics. Keep reading to learn four great takeaways from this year's speakers!

THE REAL ANTIDOTE TO BURNOUT ISN'T WHAT YOU THINK IT IS

The day started with a keynote presentation from behaviour change specialist, Dr. Dayna Lee-Baggley, on setting boundaries to balance work and personal demands with consideration of one's goals and values. According to Dr. Dayna, setting boundaries cannot effectively occur until we redefine our understanding of burnout: "The antidote to burnout isn't rest, it is re-connecting with your values and re-connecting with what matters to you".



Jeff Herzog and Dr. Dayna smile as they answer Q&A from participants on the conference platform.

SELF-CARE GOES FAR BEYOND EATING WELL AND GETTING SLEEP

Clinical psychologist, Dr. Jaime Williams, dove into the topic of self-care and stress, especially in relation to CPAs. Similar to the topic of burnout, self-care is a commonly discussed topic, but Dr. Williams noted that it, too, requires deeper reflection: "Many people mistake self-pampering and self-soothing as self-care, and this is why self-care is often perceived as selfish." The presenter also explored the various areas of self-care, including physical health, socialization, spirituality, and psychological well-being, as important elements unique to each individual when practicing effective self-care.

STRESS IS YOUR BODY'S SIGNAL THAT SOMETHING NEEDS ATTENTION OR ACTION

While dealing with many different types of stress is normal and unavoidable, it is important to mitigate the impact of stress to maintain your wellbeing, as trauma-informed coach Jessica LeBlanc shared: "When you experience a particular stress, time and time again, regardless of the type of stress, your body does not understand the difference between perceived stress or real stress. If you have the perception of a threat, your body will elicit the same response physiologically."

"FEAR" IS THE BASIS OF WHY YOU MAY FEEL DISRESPECTED

Conflict is another uncomfortable yet unavoidable part of life, whether it be in the workplace, with personal relationships or even with yourself. Joanna Shea, managing partner and co-founder of the Negotiations Collective, suggested the following for people struggling to identify why they're feeling disrespected: "When we are disrespected, an emotional reaction is triggered based on the lack of one of the four elements of FEAR: fairness, empathy, autonomy, and recognition. Which of these FEARS have been triggered?" Identifying triggers can help pave the way for understanding conflict and reaching a resolution.

The CPA Assist virtual wellness conference focuses on providing tools that can be used every day to enhance emotional and physical well-being, as well as encouraging people to give themselves a little more grace and space to recharge their batteries. CPA Assist is committed to providing more virtual learning opportunities like this one and other great resources and services that are relevant and useful to help promote mental wellness in the profession.

CPA Assist provides wellness services, confidential counselling services and 24/7 crisis support to Alberta and Saskatchewan CPAs, candidates, and their immediate families. Call the confidential support line (toll free) at 1-855-596-4222 or email cpaforbes@telus.net to book an appointment. Visit cpa-assist.ca to learn more.

CFE RESULTS

SUCCESSFUL WRITERS

Congratulations to the 119 Saskatchewan writers who were successful on the September 2022 CFE. We recognize the tremendous dedication, perseverance, and hard work required to achieve this milestone in your journey to becoming a CPA.

The exceptional performance of four Saskatchewan candidates, Rachel Anholt, Justin Boyer, Meagan Ireland, and David Robertson, placed them on the National CFE Honour Roll. This is an outstanding accomplishment as the CFE Honour Roll consists of the top approximately one per cent of successful CFE writers across Canada. Congratulations to Rachel, Justin, Meagan, and David on this well deserved recognition!

– Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan

[Click here](#) to view the list of successful candidates from the September 2022 CFE.

SASKATCHEWAN HONOUR ROLL CANDIDATES



“I am so grateful to have been included on the honour roll for the Fall 2022 CFE. I could not have accomplished this without the support of my employer, colleagues, family and friends.”

– Rachel Bernice Anholt,
KPMG LLP



“I am incredibly honoured and excited to be recognized on the honour roll for the September 2022 CFE. I want to thank my family, friends, mentors, colleagues, and employer for their support throughout my studies. You’ve all gotten me to where I am today and I look forward to seeing what the future has in store.”

– Meagan Ireland, MNP LLP



“Passing the CFE marks a high point of release and excitement for so many of us after countless long hours of juggling various family, school, work, and self-care commitments. Congratulations to all the successful candidates for the feat that we have achieved!”

– David Robertson,
Hounjet Tastad Harpham CPAs



“It is very rewarding to be recognized as one of the National Honour Roll recipients. This huge accomplishment would not have been possible without the support of my family, friends, and colleagues throughout the entire process.”

– Justin Boyer,
KPMG LLP

CONVOCATION

The successful writers of the May 2022 and September 2022 CFEs will be invited to a convocation celebration that will take place on March 11, 2023, at TCU Place in Saskatoon, SK. Details will be emailed once finalized.

REGISTERING AS A MEMBER

Please note that you may not use the CPA designation or communicate in any way that you are a CPA until you have received a letter from the registrar confirming your registration as a member of the Institute of Chartered Professional Accountants of Saskatchewan.

The PEP and CFE are two of the three components of the CPA Certification Program. Once successful candidates have met and appropriately documented the practical experience requirements (PER), the candidates will receive an email from CPA Saskatchewan with information on submitting a member application.

MESSAGE FROM CPA WESTERN SCHOOL OF BUSINESS

"I am immensely proud of the 119 hard-working Saskatchewan candidates who passed the 2022 September CFE by developing and demonstrating technical and professional skills they will take with them into the next stage of their careers and beyond," said CEO of the CPA Western School of Business Yuen Ip, MBA, CPA, CMA, PMP. "On behalf of everyone at the School, I wish these hard-working individuals the very best as they move forward in their careers."

GET A HEAD START ON YOUR GOALS FOR THE NEW YEAR BY STARTING ON YOUR CPD HOURS IN JANUARY!

We have a variety of virtual offerings available including:

- [Controllershship – Operational Management](#) January 10 & 11 (mornings only)
- [Corporate Tax – Compliance & Planning in T2 Preparation](#) January 10 & 11 (afternoons only)
- [QM – Application CSQM 1 & 2 for Providers of Assurance Services](#) January 10 (afternoon only)
- [Personal Tax – Compliance and Planning in T1 Preparation](#) January 12 & 13 (afternoons only)
- [Negotiations Excellence](#) January 20 (afternoon)
- [Unconscious or Implicit Bias](#) January 23 (morning)
- [Facilitating Productive Meetings](#) January 23 & 24 (afternoons only)

To see the complete list of courses by competency area, go to [PD Courses by Competency](#) or visit the [CPA SK Calendar](#).

Go to [Passport Program](#) in the CPA SK Portal to purchase your passport and receive discounted pricing on professional development courses. Additional information on passports and the new credit system can be found at [PD Passport Information](#).

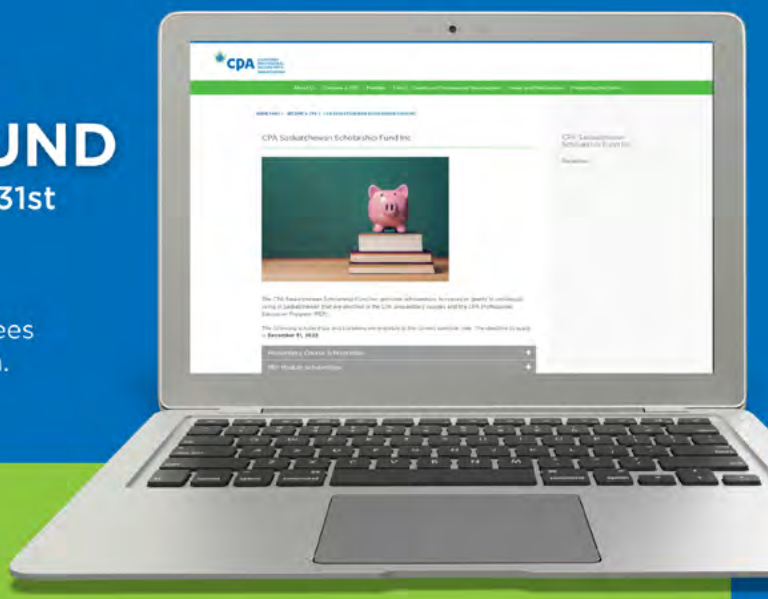
For additional information on pricing and registration, please [click here](#).

CPA SK SCHOLARSHIP FUND

Application deadline: December 31st

CPAs are encouraged to promote the Scholarship Program among their employees who are currently taking the CPA Program.

[MAKE A DONATION](#)



MEMBER EVENTS

MEMBER RECOGNITION GALA



*Rod Sieffert, CPA, CA and
Diana Leray, FCPA, FCA*



*Rod Sieffert, CPA, CA and
Sarah Tkachuk, FCPA, FCA*



Jennifer Zerr, CPA, CA



Shelley Thiel, FCPA, FCA

On October 21st, CPA SK hosted our first in-person Member Recognition Gala since 2019 at the Conexus Arts Centre! It was a wonderful opportunity to come together to celebrate the outstanding achievements of our two newest Fellow CPAs, Diana Leray, FCPA, FCA and Sarah Tkachuk, FCPA, FCA, while enjoying an amazing meal and good company.

Shelley Thiel FCPA, FCA, CEO of CPA SK, acted as Master of Ceremonies for the evening with Chair of the Board,

Rod Sieffert CPA, CA, presenting certificates and pins to Saskatchewan's two new FCPAs. Jennifer Zerr CPA, CA, Director of Monitoring for CPA SK, was present to recognize CPA SK committee volunteers for their contributions to the profession.

We would like to thank those in attendance for helping us celebrate Diana and Sarah and making this a memorable occasion!



CPA SK committee volunteers in attendance: Ian Rea, FCPA, FCMA; Martin McInnis, FCPA, FCMA; Morris Smysniuk (Public Appointee to the Board); Jeff Hansen, CPA, CA; Helen Sukovieff; James Barr, FCPA, FCA; Erin Campbell, CPA; Tyler Campbell, CPA, CA; June Schultz, CPA, CMA; Oleksandr Yevlanov, CPA, CGA; Ted Lewis, CPA, CMA; Norman Bacon, CPA, CMA

CPA Saskatchewan is proud to recognize our members who are leaders, volunteers, community workers, trailblazers, and educators through our Member Recognition Awards. Our awards program recognizes members who have achieved remarkable success as CPAs through their professional and community involvement. Do you know a member deserving of recognition for their contributions to the profession? Consider nominating them for the Fellow Chartered

Professional Accountant Award, Early Achievement Award, or Lifetime Achievement Award. Visit our [website](#) to download the nomination package.

Send your nomination to the CPA Saskatchewan office, attention the CEO. The deadline for submitting nominations for next year is May 1, 2023.



LUNCH WITH PAMELA STEER

The President and CEO of CPA Canada, Pamela Steer, FCPA, FCA, CFA, visited the CPA SK office for two days this fall as the final stop in her tour of each provincial/territorial CPA office. In honour of her visit, a member lunch was hosted at the Delta Hotel in Regina on December 1st, where we had the chance to hear Pamela's insights about the role CPAs will play in creating a more sustainable future and the undeniable, urgent need to take action. Be sure to check out our article earlier in this newsletter for Shelley Thiel's interview with Pamela to learn more about what inspires her and the opportunities she sees for CPAs in Saskatchewan to contribute to a greener economy.

Over 100 members took the opportunity to hear Pamela's message in person and in many cases, meet with Pamela face to face. Pamela's visit inspired the focus of this newsletter as we share her insights with you as well as articles about the role CPAs will play in shaping a sustainable future for both Canada and the world. CPAs have many opportunities as leaders to shape our future, and we encourage you to learn more about the issues facing our profession around sustainability.

NEW MEMBER ORIENTATIONS



New Member Orientations were hosted this November in Saskatoon at Bokeh on the Plaza and Regina at Warehouse Brewing. New members had the opportunity to meet CPA SK staff in-person to ask questions regarding their membership, CPD and more while enjoying some delicious appetizers and drinks.

Thank you to Board Members Laurette Lefol CPA, CMA, Tom McClocklin CPA, CA, and Joshua Stranden CPA (who also happens to be a new member!) who attended the Saskatoon event. It was great to see some new faces and we look forward to seeing more of our new members at future events – thanks to everyone who attended!

CPA SASKATCHEWAN'S MARCH 2023 CONVOCATION

Save the date! The next CPA SK Convocation is scheduled for Saturday, March 11, 2023, at TCU Place in Saskatoon. All successful writers from the May and September 2022 CFE exams are invited to attend. More information will be sent to the successful candidates once details are confirmed.





CPAs – LEADING THE WAY TO A SUSTAINABLE FUTURE

FORESIGHT: THE CPA PODCAST

Foresight: The CPA Podcast – Season 3 looks to answer questions like whether sustainability is an added burden or new opportunity, who should be responsible for it and whether the CPA can wait before incorporating sustainability into their practice.

- [Using sustainability as an opportunity to future-proof your accounting career](#) – In episode 2, Blake Phillips, PhD discusses how CPAs can future-proof their careers by understanding financial, social and natural systems equally.
- An interview with Guy Cormier, president & CEO of Desjardins Group – In episode 3, Mr. Cormier joins us to share his take on [the rise of stakeholder capitalism and the importance of integrating sustainability throughout a business](#).

IMPLEMENTING THE SUSTAINABLE DEVELOPMENT GOALS FOR SMES

There is growing recognition of the important role small- and medium-size enterprises (SMEs) play in achieving the United Nations Sustainable Development Goals (SDGs). SDGs are designed to eradicate poverty, protect the planet, and advance peace and prosperity and are increasingly being implemented by governments and large organizations around the world.

Smaller entities are starting to recognize the benefits of implementing the goals. This guide and accompanying case study provide SMEs with a six-step process to integrate SDGs into business strategy. The resources are part of CPA Canada's [Management Accounting Guideline series](#).

To read more about this topic, click [here](#).

Research, Guidance and Support: Dayne-Michael Hornick, principal. research@cpacanada.ca

WHAT THE BORDER CARBON ADJUSTMENT WILL MEAN FOR BUSINESS

Achieving Canada's transition to net zero by 2050 will require significant reductions of greenhouse gas emissions, which means emissions must be included in business and consumption decisions. This is accomplished by putting a price on emissions, expressed in carbon units. In an effort to prevent carbon pricing from creating cost imbalances between trading partners, border carbon adjustments are being introduced in jurisdictions around the world. This primer provides a high-level introduction to border carbon adjustments and discusses implications for businesses and CPAs.

To read more about this topic, click [here](#).

Research, Guidance and Support: David-Alexandre Brassard, Chief Economist. research@cpacanada.ca

ISSB CONFIRMS DISCLOSURE REQUIREMENTS FOR GREENHOUSE GAS EMISSIONS

The International Sustainability Standards Board voted to refine its two proposed sustainability-related disclosure standards by requiring company disclosures on scope 1, scope 2 and scope 3 greenhouse gas emissions.

The ISSB's proposed standards, which were released in March 2022, set out general sustainability-related disclosure requirements and more specific climate-related disclosure requirements.

In the latest proposal, reporting on emissions under the standards would be done by applying the current version of the [GHG Protocol Corporate Standard](#) published by the World Business Council for Sustainable Development and World Resources Institute. Under this standard, scope 1 covers direct emissions from a company, while scope 2 covers indirect emissions from electricity purchased and used. Scope 3 covers all other indirect emissions from the value chain.

The ISSB says it also plans to develop relief provisions to help companies apply the more challenging Scope 3 requirements. This could include giving companies more time to provide Scope 3 disclosures and working with jurisdictions on safe harbour provisions.

FRC IDENTIFIES KEY ELEMENTS OF NET ZERO COMMITMENT DISCLOSURES

The Financial Reporting Council (FRC) published a [report](#) describing what investors, regulators and other users of corporate reporting want to understand from climate-related financial disclosures. As more companies set net zero targets, the FRC aims to help them effectively communicate what their commitments are and what they mean for the business in the future.

The report follows on the FRC's July 2022 [thematic review](#), which found this reporting is too high level and does not provide readers with enough information.

The FRC says the elements of net zero commitments that investors and other stakeholders want to understand from disclosures are:

- the level of ambition, scope, nature and timing of the commitment, and what is included and excluded
- how the commitment impacts strategy and business model, including information on transition plans, assumptions, uncertainties, risks and opportunities
- how performance is measured in the short, medium, and long terms
- how high-quality data and accountability will be ensured, and how management is responding to changes

The report is accompanied by an [example bank](#) providing practical instances of current good practices in this area.

INTEGRATED THINKING AND SUSTAINABILITY

[Integrated Thinking and Sustainability: Applying Key Governance Tools and Frameworks](#) aims to help organizations meet demands to demonstrate how they manage sustainability risks and opportunities and report them publicly. The report shows how internal audit functions can combine integrated thinking and reporting with effective internal control, enterprise risk management and independent assurance to help organizations achieve objectives, meet stakeholder expectations and create value.

Published by The Institute of Internal Auditors.

ETHICS CONSIDERATIONS IN SUSTAINABILITY REPORTING

[Ethics Considerations in Sustainability Reporting: Including Guidance to Address Concerns about Greenwashing](#) highlights ethics-related challenges for professional accountants in the context of sustainability reporting and assurance. The publication emphasizes professional accountants' obligation to be straightforward and honest, and to refrain from being associated with information that is misleading or false, including when they are under pressure to do so.

Published by International Ethics Standards Board for Accountants.

SUSTAINABLE TAX SYSTEMS

[Sustainable Tax Systems](#) discusses the role taxes can play in reducing greenhouse gas emissions and pollution. The report examines how progressive consumption taxes, sector-specific taxes and tax incentives can change behaviour. It also presents ideas on how tax measures can help improve investment in green technology and encourage global consumers to switch to green alternatives. Finally, the report shows how green taxes can replace taxes in other areas, promoting employment, investment and more sustainable economies.

Published by Accountancy Europe.

FRAS CALL FOR INAUGURAL MEMBERS OF THE CANADIAN SUSTAINABILITY STANDARDS BOARD

The CSSB Implementation Committee is now recruiting for CSSB members! The CSSB will unite the passion, experience, and perspectives of individuals committed to integrating social and environmental considerations into capital market and other decisions. Interested? Applications are due January 15, 2023.

PSAB'S NEW CONCEPTUAL FRAMEWORK ISSUED

PSAB's new Conceptual Framework is now available in the PSA Handbook. This is a significant milestone for financial reporting in the Canadian public sector. The accompanying Basis for Conclusions document explaining PSAB's reasoning for key decisions is also now available.

THRIVING OR SURVIVING?

HOW DO SASKATCHEWAN HOUSEHOLDS FARE COMPARED TO THE REST OF CANADA?

This article was written and originally published by CPA Canada and has been republished by CPA Saskatchewan with permission and amended to include regional data.

A recent survey conducted by the Chartered Professional Accountants of Canada (CPA Canada) indicates that many Canadians are treading water financially after more than two years of pandemic and economic turmoil. The Thriving or Surviving study uncovers the kitchen table issues that confront Canadians daily, revealing how the country is coping with concerns such as debt, savings, emergency funds and financial literacy.

Overall, roughly 27% of Canadians feel worse off financially than they did a year ago, while approximately 35% of Saskatchewanians/Manitobans report feeling worse off financially. Meanwhile, 34% of Canadians are optimistic that they'll be better off financially a year from now whereas only 28% of Saskatchewan/Manitoba respondents feel this same optimism. Money-related stress remains high, with 65% of Canadians agreeing that they worry about money, with roughly 63% of those located in Saskatchewan/Manitoba feeling the same.

DEBT IS CAUSING FINANCIAL FRIGHT

Almost half (49%) of Canadians have debt and 68% of those with debt are "concerned" about it, while in Saskatchewan/Manitoba, 45% reported having debt and 66.5% of respondents were "concerned" about it. One-in-four Canadians have carried forward a credit card balance in the past year and a similar proportion (23% of Canadians vs. 25% of Saskatchewanians/Manitobans) plan to do this over the next month. Other debt debacles include:

- More than half of Canadians (61 per cent) who have borrowed money to cover day-to-day expenses over the last two years have yet to pay it back. Saskatchewan/Manitoba responses were consistent with this.
- Nearly half of Canadians (45 per cent) have borrowed some money over the past year. Of this group, 22 per cent have borrowed from banks and 18 per cent have borrowed from family. A whopping three-in-five (58% of Canadians and 62% of Saskatchewanians/Manitobans) of those who are under the age of 65 and have a mortgage or other debts don't think it will be paid off by the time they turn 65.

"Being in debt is frightening and can make you feel like there's no way out – but there is," said Doretta Thompson, CPA Canada's financial literacy leader. "If you are struggling financially, there's no shame in asking for help and there are

several free CPA Canada financial literacy resources and non-profit organizations that exist to help Canadians thrive financially."

CANADIANS ARE ON THIN ICE FINANCIALLY

When it comes to emergency funds and savings, The Thriving or Surviving study found that Canadians are cutting it fine. Strikingly, half (50 per cent) of the country would not be able to come up with \$2,500 in a pinch. Almost two in five (38 per cent) can't come up with \$1,000 and about one-in-four (26 per cent) can't even come up with \$500 during an emergency without borrowing or selling something. Additionally, only a little over half of Canadians (54 per cent) say they have an emergency fund stashed away.

Meanwhile, saving money was mentioned most often as a cause of financial stress for 47 per cent of Canadians; respondents cited they are saving 10 per cent of their after-tax income on average and as many as one third of Canadians are not saving anything after taxes.

MAKING THE GRADE

Despite walking a thin line financially, 78 per cent of Canadians graded themselves an 'A' 'B' or 'C' on their financial report cards and feel confident they have the knowledge and skills needed to make the right choices when it comes to saving, managing debt, investing and budgeting.

Here's how the country nets out when asked to assign themselves a letter grade based on their personal financial skills:

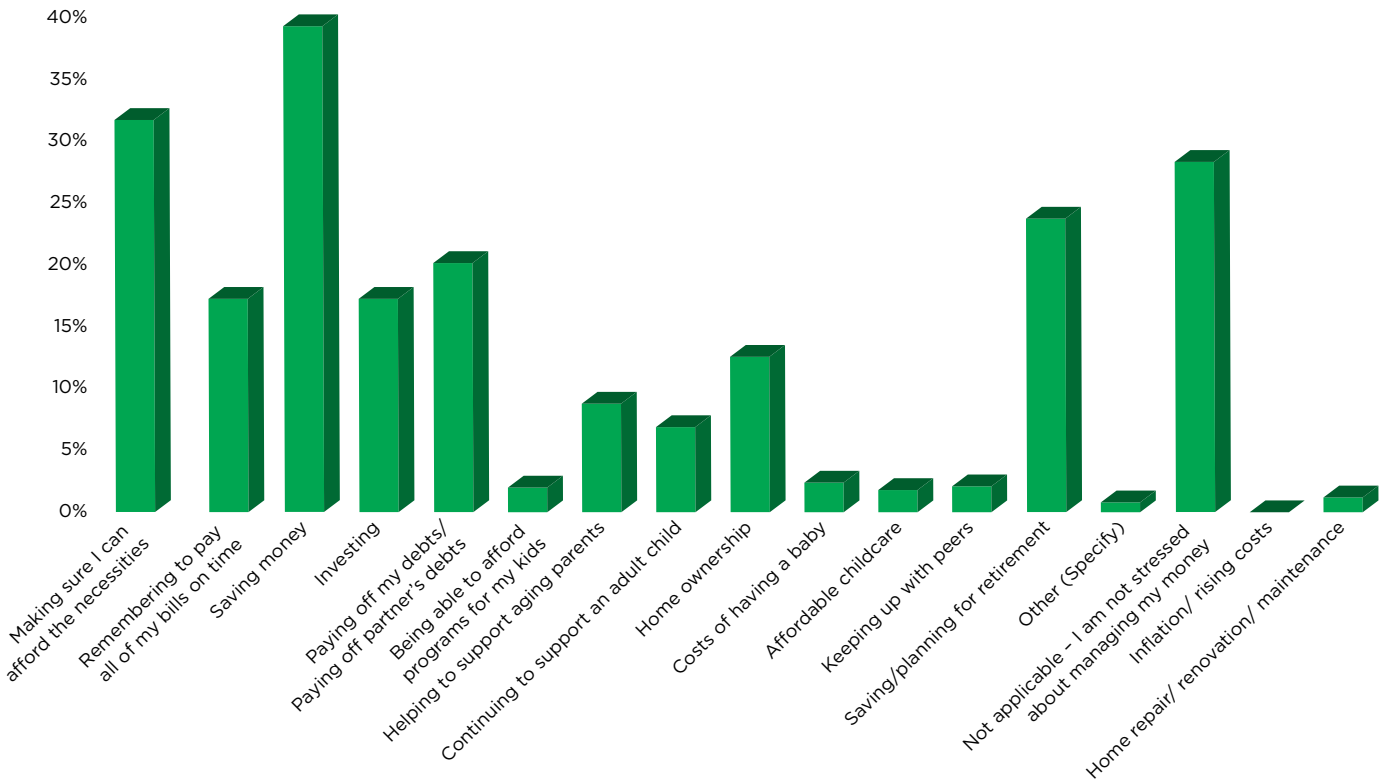
- Nearly 62% of Canadians end up in the middle (versus 70% in Saskatchewan/Manitoba) – 31% of mark themselves with a B and an equal number grade themselves a C. In Saskatchewan/Manitoba, 37.4% mark themselves with a B and 32% gave themselves a C.
- Giving themselves top marks with an A is 16 per cent across Canada as well as in Saskatchewan/Manitoba.
- Just 8% of Canadians admit they are failing (F grade) with only 4.2% of those in Saskatchewan/Manitoba giving themselves a failing grade.

"There appears to be a disconnect between Canadians' financial behaviours and how confident they feel about their financial skills and knowledge," continued Thompson.

“Most believe they have the knowledge to make the right decisions when it comes to personal finances, but some key indicators around the state of debt and savings point in a different direction.”

To learn more about this study, please visit [click here](#).

WHAT DO YOU FIND STRESSFUL ABOUT MANAGING YOUR MONEY?



ECONOMIC BRIEFING OCTOBER 2022 – A CLOSE LOOK AT INFLATION

In his latest Economic Briefing, CPA Canada Chief Economist David-Alexandre Brassard presents insights on inflation through both a consumer and a business lens. CPA Canada's [Economic Briefings](#) provide ongoing coverage of the state of the Canadian economy.

Research, Guidance and Support: David-Alexandre Brassard, Chief Economist. research@cpacanada.ca



HOLIDAY SPENDING SURVEY RESULTS

CPA Canada's holiday spending survey results are in and we've compiled some of the noteworthy results for the Saskatchewan/Manitoba region!

- 64% of SK/MB respondents indicated that inflation will make it more difficult to buy holiday gifts this year
- 78% said that they still plan to spend the same amount or more than they did last year
- 63% said they haven't saved during the year to help pay for holiday gifts
- A whopping 32% of respondents in SK/MB reported that they are either very likely or somewhat likely to take on debt to pay for their holiday gift purchases
- Nearly half (49%) planned to buy gifts online during Black Friday sales

[Click here](#) to view the Canada-wide results including the study background document.

STAFF NEWS

FAREWELL TO JENNIFER MARLOWE, CPA!



CPA SK was sad to say goodbye to Jennifer on September 30th as she embarked on a new journey in Amsterdam. Jennifer started at CPA SK in January 2020 and worked on many great initiatives to promote the profession in her short time here as Associate Director, Stakeholder Services and Engagement. From recruitment initiatives to the implementation of our social

media initiatives and beyond, Jennifer was behind the scenes working hard. Good luck in Amsterdam, Jennifer, we know you'll continue to do great things, and you are greatly missed at CPA SK!

WELCOME JOYCE RABAGO!



CPA SK is excited to welcome Joyce Rabago, Regulatory Coordinator, Registration, who started in October. Joyce recently moved to Regina from the United Arab Emirates with her family, and they are looking forward to experiencing their first Canadian winter! With the start of Winter Renewals, Joyce has been a welcome addition to the team as she keeps everyone

organized and the process running smoothly.

FAREWELL TO SHELLEY LUKASEWICH, CPA, CGA!



We bid farewell to Shelley in November as she retired after working for CPA SK since 2015. Shelley has a passion for the profession that could be seen in the work she did providing professional development opportunities for our members as the Director of Operations and Member and Candidate Services. Shelley will be greatly missed, but we wish her all the

best as she settles in Okotoks, AB, to spend well-deserved time with her family!

CONGRATULATIONS PAKIZA!



We are happy to congratulate Pakiza Batool, Regulatory Coordinator, CPD and Monitoring at CPA SK, on her five-year work anniversary. Pakiza started with CPA SK in November 2017 on a work term and quickly became a permanent team member. Thank you for your dedication, and congratulations Pakiza!

CPA SK CONTRACTOR OPPORTUNITIES

Practical Experience Contractor – CPA Saskatchewan is looking for a part-time practical experience contractor. The contractor will be responsible for assessing practical experience assessments from CPA candidates and providing feedback to candidates on their related CPA competencies. Training will be provided and the work will be completed remotely, requiring a commitment of up to 20 hours per week. To learn more about the position and how to apply, [click here](#).

Investigator Contractor – CPA Saskatchewan is looking for a part-time investigator contractor. The contractor will carry out investigations for complaints arising out of CPA Saskatchewan's responsibilities under Section 28 of The Accounting Profession Act. The Investigator will conduct investigations and prepare related reports for assigned cases, working up to 20 hours per week at your own hours based on cases as assigned. Work is 100% remote with little travel. To learn more about the position and how to apply, [click here](#).

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW MEMBERS THROUGH GRADUATION

Timothy Jan Bergsma, CPA	Sarah Christine Marshall, CPA
Shane Carmen Ray Britton, CPA	Aimee Penner-Mayoh, CPA
Timothy Dalton Brunn, CPA	Ahmed Msougar, CPA
Kimberly Beth Chatterson, CPA	Duc Huu Nguyen, CPA
Jian Cui, CPA	Chao Niu, CPA
Nneka Daisy Eze, CPA	Thomas Gilbert Porter, CPA
Sabih Fawad, CPA	Erin Marie Norris-Pott, CPA
Sarah Margaret Garden, CPA	Darwin Abaoag Ragasa, CPA
Aileen Patricia Hebert, CPA	Jakub Jerzy Rogowski, CPA
Angela Brooke Hookenson, CPA	Julie Danae Syroteuk, CPA
Sangrambeer Kapoor, CPA	Gavril Per Larson Tarasoff, CPA
Japitoj Kaur, CPA	Tristen Jo Dee Yont, CPA
Daniel Anthony Klughart, CPA	Alexander W. J. Zurevinsky, CPA
Mary Kirsten Lo Siemens, CPA	

NEW MEMBER THROUGH MRA

Sin Yang Chan, CPA

NEW MEMBERS TO SK

Peter Eworitsemogha Awala, CPA, CGA
Cody Tyler Bradley, CPA, CMA
Chireen Lee Chick, CPA, CA
Iain R. Fyffe, CPA, CA
Kyle Jordan Thomas Hawkins, CPA, CA
Peng Liu, CPA, CGA
Gus Pesh Patel, CPA, CA
David Michael Rorstad, CPA, CMA
Derek Wayne Schultz, CPA, CA
Mervin Nathanael Stahl, CPA, CGA
Eric Tremblay, CPA, CMA
Ryan John Wildman, CPA, CA
Stephanie Louise Will, CPA
Thi Kieu Trang Vu, CPA

IN MEMORIAM

We were saddened to learn of the passing of the following members:

- **Wilfred Raymond Christian Lenz**, CPA from Prince Albert on August 15, 2022
- **Rick L. Jamison**, CPA, CMA from Saskatoon on July 16, 2022
- **J Ronald Furneaux**, CPA, CA from Regina on September 13, 2022
- **Florence M. Cyca**, CPA, CMA from Regina on August 20, 2022
- **Harold Wilbert Johnson**, CPA, CA from Paris, ON on November 1, 2019

Our thoughts are with their families and friends.

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

AKEEN AKEEN

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

CHANTILLE PINIACH

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

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FE ABANO

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

SHANDI BOSER

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 19, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

JUSTINE DALGARNO

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 19, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

NORILYN DE LEON

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

MARTIN DENG

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

RAJEEV GOVIND

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

REETINDER GREWAL

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

SUKHBEER KAUR

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

RAHUL KHANDELWAL

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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Registrar

September 21, 2022



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NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

JEAN-BLAISE KIZA

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

CHENGXI LI

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

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On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

ASHISHKUMAR MAKWANA

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

COLE NOVAK

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

SAMSON OLUFEMI

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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September 21, 2022



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On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

NGHIA ONG

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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Registrar

September 21, 2022



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NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

NISHABEN PATEL

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

SHAHID RAFIQ

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to failure to meet the legacy education deadline as established in section 2.1 of the CPA Harmonized Education Policies (CPA HEP).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

SHARLA SMITH

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
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Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

TYYA STEWART

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

BLAKE TERRY

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

RYAN THOMAS

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

AKHILA VIJAY

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

ZHONG WANG

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

STEPHEN WATSON

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 (Candidate Renewal) and 130.1 (Payment of Fees).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

ADEYINKA DAWODU CHARTERED PROFESSIONAL ACCOUNTANT

The registration of this firm has been suspended for the period of one (1) day pursuant to Regulatory Board Rule 333.3.

During this period of suspension, this firm shall not use either the title 'professional accountant', the professional designation 'Chartered Professional Accountant' or the initials 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

CHAD EROS, CPA

The registration of this firm has been suspended for the period of one (1) day pursuant to Regulatory Board Rule 333.3.

During this period of suspension, this firm shall not use either the title 'professional accountant', the professional designation 'Chartered Professional Accountant' or the initials 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

WENDY DARLENE ANTOCHOW

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Chartered Accountant', or the initials 'CPA' or 'CA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

CUIYAN CHEN

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, and Board rules 323.1, 323.17 and 323.18 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

COLETTE DARCY JONES

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8, and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CMA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

TOM M. MACNEILL

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

BINDESH RACH

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8, and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CMA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

SHAHZAD AHMAD ABBASI

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ERCOPH R. BONGOMIN

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fee), Bylaw 23.8 and Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Certified Management Accountant" or the initials "CPA" or "CMA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

MEGAN KENDRA BYERS

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8 and Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designation 'Chartered Professional Accountant' or the initial 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

COREY M. FRANSISHYN

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4 and 130.9, Board Rule 466.9 (Exemption Verification), Board Rule 467.1 (Payment of Late fee).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Certified Management Accountant" or the initials "CPA" or "CMA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

KELLY DALE FREEMAN

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.4 and 23.8, Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Certified Management Accountant" or the initials "CPA" or "CMA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ERIN LINDA KANAK

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fee).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Certified Management Accountant" or the initials "CPA" or "CMA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ROSALYN L. KENNEY

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8, Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

BRADLEY GEORGE MACDONALD

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8, Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designation "Chartered Professional Accountant" or the initial "CPA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

JASON ALLAN PANGRACS

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Chartered Accountant" or the initials "CPA" or "CA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

RICHARD A. PHILLIPS

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Certified Management Accountant" or the initials "CPA" or "CMA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

GORDON REID

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fee).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations "Chartered Professional Accountant" or "Certified Management Accountant" or the initials "CPA" or "CMA" until the registration as a member is reinstated.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

KELLEN DANIEL SEEL

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8 and Board Rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designation 'Chartered Professional Accountant' or the initial 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ELENA TACU

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

JULIANO TUPONE

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board Rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, Board Rules 323.1, 323.17, and 323.18 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CMA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

CARLA D. SHULTZ

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.4, 23.8, and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CMA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF RESTRICTION ON REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the restriction of registration of the following member:

NATHANIEL CHRISTIAN, CPA

The registration of this person has been restricted pursuant to Regulatory Bylaw 31.1 due to non-compliance with Bylaw 23.3. Having been restricted, this individual shall report the completed CPD activities to CPA Saskatchewan before December 31, 2022 and shall comply with Bylaws 23.2, 23.3, and 23.4 for the 2022 calendar year by December 31, 2022.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

November 7, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On November 22, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

PROSPER CHENJELANI

The registration of this individual has been suspended for the period of one (1) year pursuant to Regulatory Board Rule 333.1 due to non-compliance with the Order of the Discipline Committee and non-payment of the assessed fine and costs.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

November 30, 2022



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ADEYINKA A. DAWODU

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaws 23.1, 23.2, 23.3, 23.8, and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CMA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On September 7, 2022, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

CHAD ELTON EROS

The registration of this individual has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 10.4, 130.1, 130.9 (Renewal and Fees), Board rule 467.1 (Payment of Late fees), Bylaw 23.8 and Board rule 323.1 (CPD).

During this period of suspension, this individual shall not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CMA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 21, 2022

DISCIPLINARY NOTICES

CHALUPIAK, EDWIN WILLIAM

Notice of Discipline Committee Decision and Order Case #1906-06

Following the receipt of three Formal Complaints made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Edwin William Chalupiak, CPA, CMA (Chalupiak) on March 28, 2022, reconvened on June 21, 2022 and concluded on July 25, 2022. The Discipline Committee determined that Chalupiak was guilty of professional misconduct on one of the three Formal Complaints as defined in section 26 of *The Accounting Profession Act* ("the Act") in that his conduct breached Bylaw 200.1(c) and Rule 206.1 (Compliance with Professional Standards) of the CPA Saskatchewan ("CPASK") Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

Decision on the Formal Complaint

The context in which the Formal Complaints arose is that Chalupiak, through his firm Chalupiak & Associates CPA Professional Corporation, was engaged to audit the annual financial statements for the eight clients noted in the Formal Complaint. Chalupiak, as the registrant, was the firm's practice leader responsible for the audit services to the eight clients.

Chalupiak was found not guilty of professional misconduct for the two Formal Complaints related to independence (self-review threats and delivery of prohibited services, respectively) on the audit engagements.

Chalupiak was found guilty of professional misconduct related to the documentation of compliance with professional standards, specifically:

1. The basis for sample size and selection was not clearly documented in the Firm's audit files.
2. There was no evidence in the Firm's audit files that performance materiality was considered in the determining the extent of substantive testing.

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3. In all of the Firm's audit files investigated, account level risk was assessed as low even though risks of error were noted in the file without clear and documented rationale to support the Firm's conclusion.
4. The Firm used standard wording in describing the performance and result of audit procedures, 'Completed, no exceptions' without clearly documented support for performance of the procedures and the results in several files for numerous financial statement accounts.
5. The audit file documents do not provide evidence of effective analytical procedures at the planning or the conclusion stage of the audit engagements for several clients.
6. Certain audit programs pertaining to material accounts were not completed, or not signed off either by the audit staff, or the reviewer for more than one client audit engagement.

Decision on Sanction

The Discipline Committee issued the following Order on August 23, 2022:

- That an external file reviewer (the Reviewer) be engaged by the Firm to review the audit engagements files for four (4) of the seven (7) continuing audit clients which are the subject matter of this proceeding. The Reviewer to review the audit engagement files to the extent necessary for them to conclude whether the Firm, through its audit of the client's annual financial statements, has obtained sufficient, appropriate audit evidence to support the auditor's opinion in the Firm's auditor's report, in accordance with Canadian Auditing Standards. The Institute shall advise the Firm, at a reasonable time, of the specific clients and fiscal years which are subject to this review. The Reviewer, and the contract between the Firm and the Reviewer shall be approved in writing by the Institute, and the contract shall include undertakings suitable to the Institute. The approval of the Institute shall require, among other qualification criteria established by the Institute, that the Reviewer be objective. The contract shall include a provision that the Reviewer report their findings and conclusions from each of their file reviews to the Institute prior to the release of the applicable auditor's report by the Firm. Further, the Registrant's and the Firm's licences shall be subject to a restriction whereby a licenced member of the Firm shall not issue an auditor's report which is subject to the above noted review prior to receipt by the Institute of the Reviewer's report as specified in this paragraph. Any discretion and authority provided to the Institute under this Order shall be exercised by the Registrar.
- That the Registrant receive and acknowledge within thirty (30) days of receipt of the Order, a letter of reprimand signed by the discipline hearing panel chair.
- That the Registrant pay a fine of five thousand dollars (\$5,000) within thirty (30) days of the Order; and
- That a summary of the Decision and the Order be published, on a named basis in the member and firm newsletters. The Decision and the Order be posted on the Institute's website on a named basis.

The text of relevant bylaws and rules of professional conduct:

Bylaw

200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

- (a) integrity; (b) objectivity; (c) competence (d) confidentiality

Rules of Professional Conduct

Compliance with Professional Standards

206.1 A member or firm engaged in the practice of public accounting shall perform professional services in accordance with generally accepted standards of practice of the profession.

Copies of the Decision dated May 7, 2022 and the Determination and Order dated August 23, 2022 are available on our website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

September 29, 2022

EAST, CAREY L. (ZAC)

Notice of Discipline Committee Determination and Order Case #2109-30

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Carey L. (Zac) East, CPA (East) on October 18, 2022. The Discipline Committee determined that East was guilty of professional misconduct as defined in section 26 of *The Accounting Profession Act* (“the Act”) in that his conduct breached Bylaw 4.4 and Rule 200.3 of the CPA Saskatchewan (“CPASK”) Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

Determination on the Formal Complaint

The context in which the Formal Complaint arose is that East, as a registrant, failed to cooperate with the regulatory processes of the Institute. Specifically,

- East continued to provide professional services to clients following the suspension of his firm.
- East did not provide information necessary for CPA Saskatchewan to effectively protect the public through its monitoring activities.
- East did not maintain professional liability insurance following the closure of his firm with the result that clients may be left unprotected from errors and omissions that would normally be covered by insurance.
- East did not respond to demands for a response from the Institute.

Determination on Sanction

The Discipline Committee issued the following Order on November 22, 2022:

- East complete five (5) hours of verifiable continuing professional development in Ethics within six (6) months of the Order. East is responsible to report and declare the verifiable continuing professional development in the provided tool before the deadline. Proof of attendance at the verifiable continuing professional development shall be provided to the Institute within six (6) months of the Order.
- East receives and acknowledges a letter of reprimand issued by the Discipline Panel Chair within thirty (30) days of the Order; and
- East pays a fine in the amount of one thousand dollars (\$1,000.00) within thirty (30) days of the Order.

With respect to costs, this matter was dealt with by way of full joint submission by the parties, therefore no costs are ordered as assessed to East.

A notice of these determinations be published on a named basis on the Institute website, including the Determination and Order, and in the member and firm newsletters.

The text of relevant bylaws and rules of professional conduct:

Bylaw

- 4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.

Standards of Professional Conduct, 2018

- 200.3 A registrant or suspended registrants shall cooperate with the regulatory processes of the Institute.

A copy of the Determination and Order dated November 22, 2022 is available on our website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

November 30, 2022

**PASTERNAK, RYAN STEPHEN JOSEPH
RYAN PASTERNAK CPA PROFESSIONAL CORPORATION**

Notice of Discipline Committee Decision and Order Case #2101-03

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Ryan Stephen Joseph Pasternak (Pasternak) and Ryan Pasternak CPA Professional Corporation (RPC) on March 15, 2022 and concluded on August 26, 2022. The Discipline Committee made a determination of guilt related to professional misconduct as defined in section 26 of *The Accounting Profession Act* (“the Act”) in that Pasternak breached Bylaws 200.1(a) and 200.3 and Rule 202.1 of the CPA Saskatchewan (“CPASK”) Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

Decision on the Formal Complaint

The context in which the Formal Complaint arose is that Pasternak and RPC, as registrants, for the period beginning in or about September, 2019 through May, 2021 failed to cooperate with the regulatory processes of the Institute.

Specifically, that Pasternak and RPC did not comply with the notice and requirement for a practice administration review as required under Regulatory Bylaws 27.1 and 42.1(d); Pasternak and RPC did not submit documents or records in a manner and within the time specified in the notice requested by the Institute in writing pursuant to the investigation for Case #2101-03 as required by Regulatory Bylaws 4.4 and 42.1(d); and Pasternak and RPC did not respond in an open, honest, and helpful manner to notices, requests, or requirements.

Decision on Sanction

The Discipline Committee issued the following Order on September 28, 2022:

- That the Registrants receive a letter of reprimand;
- That the Registrants be fined the sum of \$5,000.00 payable to the Institute;
- That the Registrants pay costs in the sum of \$20,000.00;
- Pay the fine and costs within six months from the date of this Order. Failure to pay the fine and costs within the six-month period shall result in the immediate suspension of the Registrants from the Institute, and failure to pay within one year from the end of the six-month period shall result in their immediate expulsion from the Institute and the striking of the Registrants’ names from the register; and
- That notice of the Decision dated April 22, 2022, and the Penalty and Costs Decision, and Order shall be published on the Institute’s website and in its newsletter.

The text of relevant bylaws and rules of professional conduct:

Throughout the relevant period

Bylaws

200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

(a) integrity;

200.3 A registrant or suspended registrant shall cooperate with the regulatory processes of the Institute.

Rules of Professional Conduct

202.1 A member, student or firm shall perform professional services with integrity and due care.

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Regulatory Bylaws

Compliance

- 4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.

Practice Inspection

- 27.1 Every firm shall be subject to practice inspection as established in the Rules.

Professional Conduct Committee

- 42.1 The chair of the Professional Conduct Committee shall have authority:
- (d) to refer the matter to a committee (other than the Professional Conduct Committee or the Discipline Committee), Institute employees or officers, for intervention, mediation, or resolution;

Copies of the Decision dated April 22, 2022 and the Determination and Order dated September 28, 2022 are available on our website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

October 19, 2022

REYNOLDS, BYRON JAMES

Notice of Discipline Committee Decision and Order Case #2105-18

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Byron James Reynolds, CPA, CA ("Reynolds") on October 18, 2022. The Discipline Committee determined that Reynolds was guilty of professional misconduct as defined in section 26 of *The Accounting Profession Act* ("the Act") in that his conduct breached Bylaws 200.1(a) and 200.2 and Rule 202.1 of the CPA Saskatchewan ("CPASK") Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

Determination on the Formal Complaints

The context in which the Formal Complaints arose is that Reynolds, as a registrant, provided professional services as a Chief Financial Officer to or on behalf of three private corporations between March 2018 to October 2021. Specifically,

- Reynolds advanced pay and expense reimbursements without verification and without recording the amounts advanced as pay separately from the expense reimbursements.
- Reynolds did not file T4s and Summary with CRA by the due date as specified in *Income Tax Regulations* or a reasonable time thereafter.
- Reynolds did not withhold payroll deductions from employee pay as required by *The Income Tax Act and Regulations*.
- Reynolds did not remit to the Receiver General amounts deducted from employee pay as required by *The Income Tax Act and Regulations*.

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- Reynolds prepared and filed incorporation documents and annual returns with the Saskatchewan Corporate Registry with inaccurate information relating to shareholders contrary to *The Business Corporations Act (Saskatchewan)*.

Determination on Sanction

The Discipline Committee issued the following Order on December 8, 2022:

- Reynolds complete ten (10) hours of verifiable continuing professional development in the following areas: ethics and leadership – within six (6) months of the Determination and Order. Reynolds is responsible to report and declare the verifiable continuing professional development before the prescribed deadline. Proof of attendance at the verifiable continuing professional development shall be provided to the Institute within six (6) months of the Determination and Order.
- Reynolds' firm undergo a practice administration review which shall be conducted by the Institute within nine (9) months of the Determination and Order. The practice administration review shall not be considered complete until the applicable regulatory committee has made a decision and that decision has been communicated to Reynolds;
- Reynolds receives and acknowledges within thirty (30) days of the Determination and Order, a letter of reprimand signed by the discipline panel chair;
- Reynolds pays a fine in the amount of five thousand dollars (\$5,000.00) within thirty (30) days of the Determination and Order; and

With respect to costs, in that this matter was dealt with by way of full joint submission by the parties, no costs are ordered as assessed to the Registrant.

A Notice of these determinations be published on a named basis, on the Institute website including the Determination and Order, and in the member and firm newsletters.

The text of relevant bylaws and rules of professional conduct:

Throughout the relevant period

Bylaws

- 200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:
- (a) integrity; (b) objectivity; (c) competence; and (d) confidentiality.
- 200.2 A registrant or suspended registrants shall, at all times, exercise appropriate moral behaviour and shall comply with the laws of Canada and the province in which they reside or in which they provide professional services.

Rules

Integrity and Due Care

- 202.1 A member, student or firm shall perform professional services with integrity and due care.

A copy of the Determination and Order dated December 8, 2022 is available on our website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

December 8, 2022



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