



CPA

SASKATCHEWAN

SKCONNECT

Celebrating Our Members

Every day, CPAs are using their highly sought knowledge and expertise to impact our communities in business and beyond. In this issue, we celebrate the achievements and contributions of the many CPAs in Saskatchewan who are exemplary ambassadors of the profession. We thank each and every one of our members for their many acts of service.



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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.

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

CPA SK VISION

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

CPA SK VALUES

- Ethical Behaviour
- Innovation
- Leadership
- Excellence
- Accountability

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, nêhiyaw/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.



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Paul Lepage, CPA, CA, CBV
Chair of the Board,
CPA Saskatchewan

NOTES FROM YOUR LEADERSHIP

BOARD CHAIR & CEO REPORT



Shelley Thiel, FCPA, FCA
CEO, CPA Saskatchewan

Our Saskatchewan summers seem to pass by too quickly, but we hope everyone has taken the time to enjoy some well-deserved time off to relax and recharge. In this newsletter, CPA Saskatchewan recognizes the many outstanding contributions and achievements of our members. We are fortunate to be represented by many exceptional members in the greater community, and we thank you all for being excellent ambassadors of our profession.

With seven vacancies on the CPA Saskatchewan Board, an election was held in early June, which resulted in the appointment of two new board members – Jolene Anton, CPA, CA, and Sharon Strueby, CPA, CMA. Five Board members returned for their second term. The results of the election were announced at the CPA Saskatchewan Annual General Meeting on June 20, 2023. Thank you to our outgoing Board Chair, Rod Sieffert, CPA, CA, for your leadership and years of service on the Board and to Boni Dorish, CPA, CMA, for serving the profession on the CPA Saskatchewan Board. Congratulations to our new Board Chair, Paul Lepage, CPA, CA, CBV, and Vice-Chair Laurette Lefol, CPA, CMA.

In other exciting news, congratulations to our two new FCPAs – Sheila Filion, FCPA, FCA, and Keith Martell, FCPA, FCA, on being awarded FCPA designations. We also congratulate Erin Campbell, CPA, and Aaron Picton, CPA, for being recognized as our first-ever Early Achievement Award recipients! We are excited to celebrate their outstanding achievements at our Member Recognition Gala this fall. It's never too early to submit a nomination for next year's awards, so if you know an outstanding CPA who deserves to be recognized for their contributions to the profession or community, we encourage you to nominate them for an FCPA, Early Achievement Award, or Lifetime Achievement Award.

CPA Saskatchewan remains committed to the national collaboration that exists in the CPA Profession, and we continue to explore the evolving ways of working together with our provincial and national colleagues. In June, CPA Saskatchewan's first hybrid conference was held in partnership with CPA Manitoba – it was an outstanding success! Nearly 200 CPA Saskatchewan members attended the 2023 CPA Prairie Connection Conference, with a few even making the trip to attend in-person at the RBC Convention Centre in Winnipeg. We have heard great feedback from attendees and can't wait to host next year's joint conference at TCU Place in Saskatoon. Thank you to all those who attended this year's conference – we hope to see you again next year.

We wish everyone a wonderful last few weeks of summer as we get ready to move into September and our schedules begin to fill up again!



**Click here
to view the
2022-23 CPA
Saskatchewan
Annual Report**

CPA SASKATCHEWAN GOVERNANCE

CPA Saskatchewan is pleased to introduce its 2023-24 Board Members who were announced at the June 20, 2023 Annual General Meeting.

CHAIR



Paul Lepage, CPA, CA, CBV
KPMG LLP, Saskatoon

VICE-CHAIR



Laurette Lefol, CPA, CMA
Vital Metals Ltd./
Cheetah Resources Corp.,
Saskatoon

BOARD MEMBERS



Jolene Anton, CPA, CA
KPMG LLP, Regina



Bev Betteridge, CPA, CMA
The Corner Office, Regina



Nisha Doshi, CPA
Federated Co-operatives Ltd.,
Regina



Ryan Kitchen, CPA, CA
Baker Tilly SK LLP, Yorkton



Travis Massier, CPA, CMA
Crown Investments
Corporation, Regina



Tom McClocklin, CPA, CA
Colliers McClocklin Real
Estate Corp., Saskatoon



Davey McLellan, CPA, CA
Alliance Energy Ltd., Regina



Josh Stranden, CPA
Deloitte LLP, Saskatoon

PUBLIC APPOINTEES



Sharon Strueby, CPA, CMA
Saskatchewan Teachers'
Federation, Saskatoon



Kirk Cherry
W Law Group, Saskatoon



Morris Smysnuik
Retired, Saskatoon

CPA SASKATCHEWAN STAFF



Shelley Thiel, FCPA, FCA
Chief Executive Officer



Leigha Hubick, CPA, CA
Registrar

MEMBER RECOGNITION AWARDS

Through our Member Recognition Awards program, CPA Saskatchewan recognizes our members who are leaders, volunteers, community workers, trailblazers, and educators and who have achieved remarkable success as CPAs through their involvement in the profession and community.

CPA Saskatchewan is proud to announce four 2023 CPA Saskatchewan Member Recognition Award recipients who will be honoured at our Annual Member Recognition Awards Gala taking place November 24, 2023, at the Conexus Arts Centre in Regina.

CONGRATULATIONS TO OUR NEWEST FELLOW CPAS



Keith Martell, FCPA, FCA

Keith was the President and Chief Executive Officer of the First Nations Bank of Canada and FNB Trust until his recent retirement on May 1, 2023. He was involved with the creation of the First Nations Bank of Canada and was on the Board of Directors from its inception in 1996 until his retirement, serving as Chair of the Board from November 1996 to September 2015. He has been a critical component with respect to the creation and leadership of this innovative and groundbreaking organization since its inception and is a role model for the profession at all levels and across all communities, but most especially as a highly regarded Indigenous leader.

Earlier in his career, Keith worked at KPMG and then worked with the Federation of Saskatchewan Indian Nations ("FSIN") and advised a number of Indigenous organizations on fiscal agreements and economic developments. In these roles, Keith demonstrated outstanding leadership and was a pioneer in advancing initiatives focused on economic growth and financial stability for First Nations communities.

Keith has extensive volunteer and board involvement which includes: Governor with the U of S Board of Governors, Vice-Chair of the Board and Chair of the Governance Committee, and member of the Dean's Advisory Council for the Edwards School of Business; sitting on the Board of Nutrien (formerly Potash Corp) since 2007; Trustee and Chair of the Board of the National Indian Brotherhood Trust Fund; Director and Chair of the Board of Directors, River Cree Enterprises GP Ltd. and 1023576 Alberta Ltd. (economic enterprise holding companies of the Enoch Cree Nation). In addition, Keith was a member of the Minister's Advisory Committee for the Alberta Minister of Indigenous Affairs for the creation of Alberta Indigenous Opportunities Corporation.

Keith's past community and board involvement has extended to numerous organizations including Saskatoon Safe Street Commission, the Canadian Chamber of Commerce, Saskatoon Friendship Inn, Primrose Lake Trust, The North West Company, Public Sector Pension Investment Board of Canada, and Director of the North American Native Bankers Association, among many others.

Keith has served the CPA profession as Chair of the CICA PSAB Financial Reporting by First Nations Study Group, Chair of the Institute of Chartered Accountants of Saskatchewan Aboriginal Initiatives Committee, and Member of the Assembly of First Nations – Certified General Accountants of Canada Accountability Project Working Group.

Keith was named one of Canada's Top 40 Under 40 by Report on Business Magazine in 2001 and received an Honorary Doctor of Law from the University of Saskatchewan in 2016.



Sheila Filion, FCPA, FCA

Sheila is a Partner with Virtus Group LLP and is a leader in the firm's Audit & Assurance Services practice. She has contributed to the growth of many professionals in the firm through her work as Chair of the firm's Audit Services Group and Best Practices Committee, as well as a member of the Standards and Quality Control Committee. Sheila was also an active participant in the Allinial Global network

initiatives, including the Canadian National Standards Committee and Women in Accounting Committee of Champions.

Beyond this, Sheila has had extensive involvement in the CPA profession as a member of the legacy CA Practice Appraisal Committee. In 2014, she was appointed as Chair of the CPA SK Professional Practice Committee and continued in that role until March 31, 2021. Sheila then joined the CPA SK Rules Committee, where she continues to serve.

At the national level, Sheila has contributed to the profession as a member of the Auditing and Assurance Standards Oversight Council (AASOC) from 2017 - 2023 and as a member of the AASOC Performance Review Committee. AASOC is an independent volunteer body which serves the public interest by overseeing and providing input into the activities of the Audit and Assurance Standards Board in Canada.

Sheila has also been involved in the community, serving as Treasurer with the Regina Women's Network and the Wile E. Foundation.

CONGRATULATIONS TO OUR EARLY ACHIEVEMENT AWARD RECIPIENTS



Erin Campbell, CPA

Erin obtained her CPA designation in Saskatchewan in 2017 and is currently a Senior Manager at Deloitte LLP in Regina. She was recommended and awarded the national role of Chief of Staff and Strategic Business Lead for Deloitte Canada's Enterprise Technology & Performance Consulting Portfolio. Erin was also one of five Canadians awarded a Deloitte Global Consulting secondment through a national fellowship program, representing Saskatchewan at the global level, where she was tasked with determining preliminary revenue affects with changes to Deloitte Consulting's operating model construct.

Erin is active in the profession as a member of the CPA Saskatchewan Discipline Committee and has chaired two panels and served as a panel member on multiple hearings during her term thus far. She has been actively involved with CPA candidates as a mentor and practice case marker, and she has created opportunities for Capstone students to bring their team to Deloitte to practice their Capstone case presentations for evaluation by a panel of judges. She continues to support CPA examinations as a Senior Invigilator for the CPAWSB and has been active at the Hill School of Business, being invited to judge the Hill Case Competition and participating in discussions with JDC West students to share her career path and how her CPA designation has served her.

Erin is actively involved in the community with the Wascana Dog Obedience Club and serves as a Director of the Regina Retriever Club. Erin was the treasurer of the Hill School of Business Alumni Association and has also volunteered with the Hillsdale Community Association and the CP Women's Open LPGA event in Regina.

Erin is now looking forward to her involvement with the Indigenous Women Entrepreneurs Program through the Clarence Campeau Development Fund, where she will be matched with a Metis entrepreneur in the community to mentor.



Aaron Picton, CPA

Aaron obtained his CPA designation in 2019 and is currently a Tax Manager at Deloitte LLP in Regina. He is investing in his professional development by completing the In Depth Tax Course, and will be completing his part III in-residence session this summer.

Aaron gives back to the profession through his leadership role in campus recruitment, promoting it as an excellent career choice with unlimited opportunities. He is involved in the mentorship of both full-time candidates and co-op

students at Deloitte and plays a significant role in CFE preparation for staff by leading local bootcamps, preparing candidates on what to expect during the exam, coordinating a local marking team, and marking mock exams for the past four years. Aaron also partnered with the University of Regina Inter Collegiate Business Competition (ICBC) in 2022 as an organizer and presenter to provide expertise to five teams. In addition to this, he has volunteered as a representative with Women Entrepreneurs of Saskatchewan's All Access Expert Advice Program, where members can schedule meetings to discuss tax and accounting issues they are facing in their businesses.

Aaron is extensively involved with the University of Regina Rams Football Club as their VP-Finance since 2019. During his first year on the executive, he, along with the Board, sorted through the consequences of a cancelled season and the impacts caused by the pandemic. The Rams were able to honour their scholarship commitments and maintain staffing, supported by careful financial guidance, a vision for recovery, and compassion. Aaron was also a member of the recruitment committee that was successful in securing the head coach, Mark McConkey. The Executive of the Rams have shown their support for Aaron's leadership by recommending him as the next President for the Club.

Do you know an outstanding CPA deserving of recognition? Nominate them for a CPA Saskatchewan Member Recognition Award today! Please visit the [CPA Saskatchewan website](#) to review member eligibility requirements and download a nomination package.

Nomination categories are as follows:

FELLOW CHARTERED PROFESSIONAL ACCOUNTANT (FCPA)

CPA Saskatchewan formally recognizes those members who have rendered exceptional services to the profession, or whose achievements in their careers or in the community have earned them distinction and brought honour to the profession, by the awarding of the title and designation Fellow Chartered Professional Accountant (FCPA).

EARLY ACHIEVEMENT AWARD

The Early Achievement Award (EAA) is awarded to a recent CPA graduate (less than 10 years of membership) who has demonstrated excellence, innovation, and an ongoing commitment to the designation in the areas of career, profession, community, volunteer service, charitable involvement, or other service.

LIFETIME ACHIEVEMENT AWARD

The Lifetime Achievement Award (LAA) is awarded to a CPA Saskatchewan member with 20 or more consecutive years of service, who has demonstrated leadership in the profession by supporting the CPA SK Mission and Vision throughout their career as a CPA.

CHECK OUT OUR NEW JOB BOARD, CPA CAREER CONNECT

Connecting employers with qualified Chartered Professional Accountants across Saskatchewan.

CPA Saskatchewan recently launched our new career site, CPA Career Connect. Please visit careerconnect.cpask.ca regularly to view current opportunities targeted to CPAs or to create an account to post a career opportunity!



THE ONE 2023



Now in its tenth year, CPA Canada's The ONE continues to grow and evolve – offering a dynamic program of cutting-edge content to help CPAs build new skills and keep up with the pace of change.

This fall, The ONE is taking place in beautiful Halifax and online in partnership with CPA New Brunswick, CPA Newfoundland and Labrador, CPA Nova Scotia, CPA Prince Edward Island, and CPA Bermuda. Come learn how to work strategically with the evolution of the enterprise, with a focus on key issues using a CPA lens – and the freedom to choose a learning environment that works best for you.

Thanks to a blended format, The ONE offers more inclusive, flexible attendance choices to suit a variety of needs and

circumstance, with packages starting at \$499. Depending on what selections you make, you can earn anywhere between 6 to 31 CPD hours.

For the in-person option, there will also be a pre-conference networking reception for attendees to connect, with the opportunity to meet speakers as well.

For the virtual option, you'll be able to access the same rich conference content by tuning in live online, from wherever you live. Livestream sessions that have options for video, discussion forums, Q&As, polling and real-time access to resources include:

- A 3D digital exhibition hall where you can browse vendor information, watch live demos, get advice, and participate in games to win prizes
- The highly interactive format you need to stay engaged and have fun, including virtual social spaces for networking and informal learning

WHY ATTEND?

CPD is just the beginning. The ONE is a celebration of daring ideas and fresh perspectives.

It's your chance to explore emerging trends and new areas of expertise with an open mind – including the impact of the new pandemic recovery reality and other drivers of change on your industry, daily life, and the marketplace.

This is the conference you've been waiting for.

Join CPAs in-person or online from coast to coast for a robust lineup of timely sessions, prominent keynotes, Learning Bundles (Webinars and On-demand), and additional strategic workshops available either before or after the conference.

[Click here](#) for more information and to register.



2023 CPA

PRAIRIE CONNECTION CONFERENCE



Keynote Speaker David-Alexandre Brassard,
Chief Economist, CPA Canada



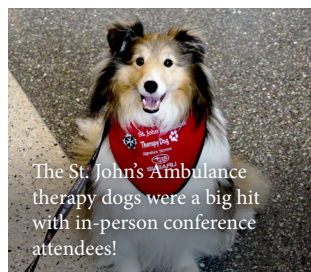
Keynote Speaker Traci Brown, Body Language Expert
and Best-Selling Author

CPA Saskatchewan was pleased to partner with CPA Manitoba to host the 2023 CPA Prairie Connection Conference, which was held at the RBC Convention Centre in Winnipeg and virtually on June 21-22, 2023. Our first-ever hybrid conference was a great success, with nearly 200 CPA Saskatchewan member registrations and 600 total attendees!

From engaging and inspiring keynotes to concurrent sessions on a variety of topics, this year's speaker lineup was both entertaining and informative. Visit CPA Saskatchewan's [Instagram](#) profile to see more highlights from this year's conference!

With day 1 of the conference coinciding with National Indigenous Peoples Day, the conference kicked off with breakfast and opening keynote from Niigaan Sinclair, Professor and Author, who spoke on Accounting for Reconciliation. Throughout the conference, in-person attendees were able to recharge in the wellness lounge with soundbath meditation from Vivian Morningstar, network, and attend exhibitor booths. Lunch was served up with a fiery (literally) keynote, Liar, Liar, Pants on Fire, from Traci Brown, Body Language Expert and Best-Selling Author. Day 1 concluded with a networking reception featuring

live music from Keith Macpherson, larger-than-life board games to encourage friendly competition, a hospitality prize draw valued at \$500, and a visit from some adorable St. John's Ambulance therapy dogs!



The St. John's Ambulance therapy dogs were a big hit with in-person conference attendees!



Keynote Speaker Niigaan Sinclair, Professor and Author



Keynote Speaker Kaleb Dahlgren, Community Leader, Mental Wellness Advocate and Humboldt Broncos crash survivor

Day 2 began with an optional early-riser session, Reconciliation Toolbox: A Coffee Talk on Ways to Continue Your Journey, presented by Ginger Arnold. In-person attendees then enjoyed a continental buffet breakfast followed by opening speaker Kaleb Dahlgren, Community Leader & Mental Wellness Advocate and Humboldt Broncos crash survivor, who shared his inspiring message in his keynote, Words to Live By. In-person attendees enjoyed a second delicious lunch served by the RBC Convention Centre and heard from our second keynote speaker of the day, David-Alexandre Brassard, Chief Economist, CPA Canada, who shared an Economic Update and Outlook. The afternoon networking break featured refreshments and cookies before a breathtaking closing performance from Dallas Arcand, World Champion Hoop Dancer and Musician. Dallas' keynote, Living a Circular Life: Hoop Knowledge, featured a traditional flute performance and hoop dance. To conclude the day, one lucky attendee was announced as the winner of the grand prize draw for a \$1000 Apple prize package!



CPA Saskatchewan team members Pam Hoffart, Shelley Thiel and Taryn Emiry wearing shirts featuring artwork by a local Indigenous artist in honour of National Indigenous Peoples Day

SAVE THE DATE

Save the date for next year's conference taking place in partnership with CPA Manitoba at TCU Place in Saskatoon, SK on May 28-29, 2024.

Throughout the two-day conference, 20 additional concurrent sessions were held, which covered a breadth of topics such as The Future of Work, Income Tax – 2023 Update and Hot Topics, ChatGPT, Leading With Greater Presence, Top Liability Claims Facing Accounting Practices and How to Avoid Them, Handling Conflict Interaction Model, Design Thinking, Finance Trends and the Future of Corporate Reporting, Sustainability Through a Strategic Lens, EDI Hot Topics for Leaders, and more. Both in-person and virtual attendees also had the opportunity to collect gamification codes by attending sessions and visiting in-person and virtual exhibitor booths to compete to collect some great prizes!

CPA Saskatchewan would like to thank everyone who attended this year's conference, our amazing speakers, the RBC Convention Centre staff, and this year's generous sponsors for their support:



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MEMBER PROFILE

ZANE HANSEN, CPA, CMA
ON HIS JOURNEY TO
PRESIDENT & CEO OF SIGA

Zane Hansen is a member of Waterhen Lake First Nation whose career began with the Meadow Lake Tribal Council (MLTC) after attaining his Bachelor of Commerce degree in Finance and Administration from the University of Saskatchewan. Zane credits his time at MLTC with providing a wide range of experience beyond his role as Director of Finance while also serving nine First Nation communities, including his own, through public services and business development.

While obtaining a CPA designation wasn't immediately on his radar, he was fortunate to have mentors who suggested (or insisted!) that he further his education through an accounting designation. Their advice and encouragement led Zane to attain his CMA designation during his time with MLTC.

After many rewarding years, Zane decided to move on to a new role at Saskatchewan Indian Gaming Authority (SIGA) as the VP of Finance. At the time, SIGA was still developing its organizational capabilities, and he believed his skill set and experience as a First Nation individual could make a contribution.

As his responsibilities at SIGA evolved, Zane soon took on the broader leadership role of President & CEO, where he found the knowledge gained through his designation to be very valuable.

Zane enjoys leading a company that is focused on creating opportunity and supporting First Nation development at the individual, business unit, and broader community level. He describes having the opportunity to lead so many highly capable people and see the pride of ownership at SIGA at all levels, "extremely rewarding."

Zane credits his CPA designation with equipping him with the fundamentals and language of business and giving him the ability to learn new things quickly, and work with colleagues and stakeholders on new developments.

"Without question [obtaining my designation] has been worth it in terms of opening up doors and giving me the confidence to take on new challenges in my career. I have certainly seen the value of an accounting designation as it

I found accounting to be the perfect foundation to build off as my career responsibilities evolved and I was dealing with a wide range of organizational issues and stakeholders.

provides you an immediate level of credibility and trust as you enter new chapters in your career."

When asked why he would encourage individuals considering a designation to join the program, Zane notes that a CPA designation is a great way to obtain transferable skills for careers in many different industries as it provides a great baseline to start your own business and allows you to transition into assisting other organizations on the board level as you gain more experience.

"Having a good understanding of core financial accounting, management accounting, finance, cash management, and debt management will help you succeed in business and also your own personal affairs."

KNOW A CPA WE SHOULD PROFILE?

Email Pam Hoffart, Communications and Events Coordinator, at phoffart@cpask.ca to tell us about an inspiring CPA who you would like to see featured!



MEMBER PROFILE

TRENT KNAPP, CPA

ON BALANCING COMPETITIVE CURLING WITH A CAREER

Trent Knapp is a Partner on MNP's Indigenous Services Team as well as a competitive curler, recently representing Saskatchewan at the 2023 Tim Hortons Brier.

Trent became interested in the accounting profession during his co-op work terms with MNP through the University of Regina, where he was exposed to audits, compilations, and compliance tax. After being hired full-time, he was stationed in audit practice, where he continued to gain assurance experience in a variety of sectors and had the opportunity to explore the Specialty Tax service line through a 6-month secondment.

Trent approached his early career as an opportunity to try as many disciplines as possible so he could make an informed decision about his career path and credits MNP with providing the breadth of experience and support to do this. Through this process, Trent determined audit was the best fit for his skill set, experience, and interests, and moved on to become a Manager, Senior Manager, and now a Partner in MNP's audit practice. Trent performs audits, assurance services, business advisory services and provides accounting support for Indigenous communities across southern Saskatchewan which he describes as very rewarding, as he has the opportunity to build great relationships with people in the communities he serves and feels his work has an impact.

When asked about his designation, Trent commented, "Pursuing a CPA designation was certainly worth it. I have remained in public practice as have many of my peers, which has provided a very rewarding and enriched career to date. This said, some of my peers and former colleagues have also moved into industry to also find some very interesting roles that have allowed them to get lots out of their work and to be successful. This showcases that the CPA designation is versatile and gives you the skills to excel in a variety of workplaces and positions."

Balancing an accounting career with competitive curling requires planning, commitment, communication, and lots of support from family, friends, and colleagues. Trent maps out his time in advance for the fast-paced winter season to ensure he can achieve his personal, professional and athletic goals. Despite the busy schedule, Trent views curling events

as a holiday because of his enjoyment of the game and time spent with his teammates.

MNP allows a flexible work schedule that gives Trent the opportunity to pursue his curling goals. The Brier brought some unique scheduling challenges as it is something you dream of but don't typically plan for, and Team Knapp had less than a month to make work arrangements after winning the 2023 SaskTel Tankard. Trent describes MNP as very supportive, with a lot of the Estevan office coming out to cheer on his team during Provincials in Estevan, providing the time off to make his dream of reaching the Brier come true, and even hosting a send-off for him.

Trent recommends that those who have passions outside the workplace find an employer who supports these goals and promotes engagement in the communities in which they conduct business. It can be a win-win for both the employee and employer, as community involvement builds meaningful relationships and a contact network.

In his role at MNP, Trent also mentors and coaches team members who are going through the CPA program, and he provided his advice for future CPAs and those considering the program:

- Find an employer that is aligned with your goals and can support your CPA journey; whether that be through mentorship or allowing the time away to appropriately prepare.
- Attend information sessions that employers put on to understand how they support CPA students and what opportunities are out there for CPAs.
- The CPA program is more than just accounting and debits/credits. The designation can open doors extending far past the core accounting classes. The decision-making skills obtained through the program can be applied in many facets of business, which naturally creates many opportunities to make a difference and to find something you enjoy doing.
- It is a difficult designation to obtain that requires strong time management skills and discipline, but is very rewarding in the end. The confidence gained in completing the program can really catapult you into a fantastic career.



MEMBER PROFILE

CARMELA HAINES, CPA, CA
ON SETTING AMBITIOUS GOALS
WHILE ALLOWING YOURSELF
TO EVOLVE

Recently named the first female CEO of Access Communications, Carmela did not arrive there by accident. From the beginning, she has had the drive to set ambitious goals, always knowing she wanted to land at the executive level, while allowing herself to evolve and change her mind along the way.

Starting her career in public practice, Carmela gained valuable experience and developed skills that she still uses today. Initially, her goal was to become a Partner, but her time in public practice made her realize her love for the operations side of business. Carmela left public practice to move to industry with the goal of working towards a CFO position, where she would have the opportunity to be in a forward-looking position and influence the strategic direction of a company instead of looking back as an auditor.

“Twenty years ago, an opportunity presented itself to be the VP of Finance & Admin with Access Communications. I was at the table contributing to setting the future direction. I also had the opportunity to assume non-traditional departments to report to the CFO, such as sales, warehousing & purchasing, and more. I enjoyed this as it gave me a better understanding of the company and more influence on its future direction. This resulted in a new position being created at Access, and I moved to the COO position in 2019.”

With her recent promotion to CEO, Carmela is now responsible for overseeing Access Communications’ entire operation by providing leadership, setting direction, making strategic decisions, and executing strategic plans to ensure the organization’s overall success. She credits the CPA program with helping her develop her business acumen, critical thinking skills, and a broad understanding of business operations and how financial decisions impact an organization. In particular, the critical thinking skills enable

[Obtaining my designation] was worth it in more ways than I can [express], and I wouldn’t be where I am today without it. Having your CPA designation opens up more opportunities to a wide range of career options, I think, than any other profession.

Carmela to make informed decisions, identify potential risks and opportunities, and solve complex problems, all of which are essential for the long-term success of the organization.

Carmela encourages other CPAs who aspire to a CEO position to take personal risks and realize that there is never going to be a “right time” to try something new as some opportunities may only come once in a lifetime. She points out that it is important to believe in yourself, not allowing

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Level up with CPA PRO. Designed by the CPA profession for CPAs, these courses help you to adapt to industry changes and advance your career with the latest industry content delivered in a way that works around you. Look for the CPA PRO wordmark on our course offerings for courses supported by your professional community.

self-doubt to keep you from pursuing your goals, as most often we are the only thing holding ourselves back. From her own experience, Carmela believes that you gain valuable skills and experience that can contribute to your success as a CEO by staying open to new opportunities and challenges while being willing to step outside your comfort zone.

As the business environment continues to change, Carmela feels it is important to continuously learn and improve by staying current on industry trends and best practices, and learning new skills and knowledge, particularly in your industry and chosen career path. For those who want to become a CEO, she suggests taking courses on topics like leadership and governance or gaining valuable experience and developing your skills by volunteering. As charities and not-for-profits are looking for people to serve on their boards, it is a win-win situation for both parties, as you will also learn about governance from other leaders and gain insights about how a CEO reports to a board.

Over the past 20 years, Carmela has sat on several boards including the Institute of Chartered Accountants of Saskatchewan, Regina Food Bank, Ombudsman for Banking Services and Investments, and Canadian Communications Systems Alliance which provided her with governance experience and advanced her leadership skills while having a positive impact on the community.

While she didn't actively encourage her children to become CPAs, all three have decided to pursue their designations which Carmela attributes to them witnessing the diverse opportunities available for CPAs while growing up. Carmela's husband is also a CPA who worked his way up to a CEO position and is now Executive Chairman of a mining construction company. She credits both of their career success to their equal partnership, shared values, and support of each other's careers while sharing the workload of raising three children. When asked how they balanced it all, Carmela indicates they quickly learned that organization and effective

time management were essential while also leaning on each other, parents, friends, and people they could trust. She notes they were also fortunate to both work for companies that supported flexible work arrangements and work-life balance while they were both VPs of Finance & Admin with three children between the ages of 3 and 8. Carmela believes it's important to know what's important to you and prioritize it - it was important to them that someone was always there for their kids, and they made it a priority to be involved in their lives and attend their activities.

When asked what advice she gave to her own children and what she would tell other future CPAs considering the program, Carmela regards public practice as a great starting point for those in the CPA program. Public practice enables you to learn about the various areas of accounting and different types of industries very quickly, providing broad exposure to assist in identifying your personal preferences. She advises that it's okay not to know, so don't be afraid to evolve and change your mind as you continue to learn more about yourself.

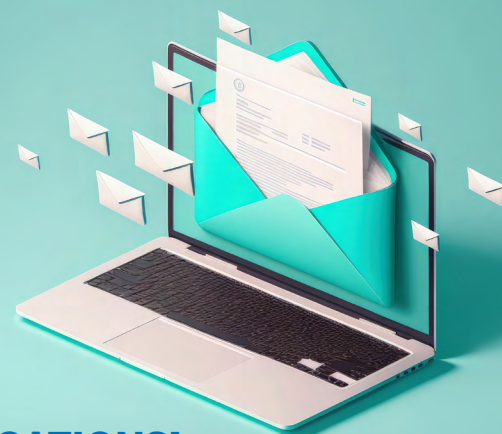
"A CPA designation is a stepping-stone and provides a strong foundation for career choices. There are more career opportunities with a CPA designation than any other profession. This is because it is a highly respected designation; it demonstrates you have met high education and professional standards and acquired the necessary skills and knowledge to excel in your career.

Because there are so many career opportunities, you can change your course [from public practice to industry, etc.] at any time, as I did. Early on, I thought I wanted to become a partner in a public accounting firm, then a CFO of a large, publicly traded company. I ended up as a CEO of a telecommunications co-operative because of the opportunities that came my way. That was partly due to what I learned about myself, things I enjoyed doing in my work, and my decisions as I grew in my career."

CALL FOR AUTHORS

Interested in submitting an article for a future newsletter? Please contact [Pam Hoffart](#), Communications and Events Coordinator at CPA Saskatchewan.

Stories matter

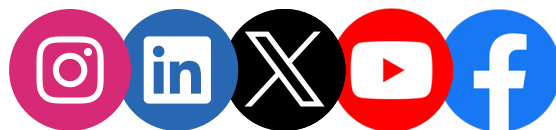


DON'T MISS OUR COMMUNICATIONS!

Please check your email settings to ensure that CPA Saskatchewan has been added as a "safe sender" so you don't miss important communications and updates.

SOCIAL MEDIA USE

AND THE OBLIGATIONS OF THE CHARTERED PROFESSIONAL ACCOUNTANT



The use of technology has exploded within the past decade. The pandemic increased our reliance on social media such as Facebook, LinkedIn, Snapchat, WhatsApp, and Instagram to stay in touch with family and friends while other platforms like Zoom, Webex, and Microsoft Teams allowed us to work remotely and participate in learning opportunities from home.

As CPAs, we make thoughtful choices every day about how to interact with colleagues, clients, and the public, and how to share information – and that thoughtfulness must extend to all online platforms.

CPAs are in a position to provide quality information – our core competencies require that we possess the ability to identify and explain information, consider alternatives, provide analysis, and make recommendations. Before sharing information, expressing opinions, or posting pictures online, members should consider these useful tips to stay onside with professional and ethical obligations, including the Rules of Professional Conduct¹:

1. Consider the risks and public nature of the platform

Three characteristics of current online platforms create additional risks for a professional:

- With the very long “shelf life” of online activity, screenshots can be taken easily before a post is removed and continue to live on;
- Words and images can quickly and easily be circulated to a very broad, public audience; and
- Words and images can easily be taken out of context.

Think carefully about the potential for unintended consequences of your participation in online discussions.

The CPA profession’s ability to serve the public interest has been established by identifying the enabling competencies required to be a CPA. Those competencies provide the essential skills for ethical behaviour, leadership, teamwork, decision-making, problem-solving, and communication as a professional accountant.

Two of the CPA competencies that are particularly relevant when considering the use of technology platforms:

Managing self: Central to being a CPA is the commitment to continuous self-improvement and maintenance of professional skills. CPAs must exhibit control over their own behaviours. CPAs exhibit adaptability, resilience, and agility in an ever-changing business environment, and we assume accountability for our own performance. We recruit, coach, mentor, evaluate, and inspire staff to contribute to organizational success. *CPAs also employ emotional intelligence to enhance their own and others’ performance.*

Communicating: CPAs ensure that their communications are effective when speaking, listening, presenting, and writing in one of Canada’s two official languages. *We ensure that meaning is conveyed clearly and succinctly by attending to the needs of diverse audiences and selecting the most appropriate communication media.*

It is useful to consider these competencies when deciding how to participate in online platforms. Are you demonstrating these competencies in all your online communications? Are you using an appropriate platform?

2. Act responsibly

Membership in a professional body comes with certain privileges and specific obligations. These obligations hold the professional accountant to a higher standard than others in the general population.

The base ethical rules require *that practice of the profession or services provided as a CPA be performed within the context of integrity and due care, objectivity, competence, and confidentiality*. Although this Rule relates to the professional’s services, a registrant’s conduct outside of work could impact the context for delivery of professional services. You should consider whether comments made on online platforms or in virtual settings could be perceived as compromising those contextual requirements. For example, could a practitioner’s statement of a position or opinion be perceived as compromising objectivity?

The base ethical rules also require *that registrants comply with the laws of Canada and the relevant province in which they reside or provide professional services*. The laws on defamation, copyright, and plagiarism apply equally to the web and social media as they do to print and verbal communication.

¹ CPA Saskatchewan registrants are subject to regulation defined as Rules, which include:
The Accounting Profession Act
The Accounting Profession Regulatory Bylaws
The Accounting Profession Administrative Bylaws
Rules of Professional Conduct and Rule Interpretations
The Accounting Profession Regulatory Board Rules
The Accounting Profession Administrative Board Rules
Discipline Committee Rules made pursuant to subsection 30(3) of the Act.

continued on page 15

Communications by a registrant may be subject to privacy legislation or legislation pertaining to harassment.

Rule 201.1 requires “A registrant shall act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.”

Recent court decisions have found members of professions to be guilty of ethical violations for statements on social media, notwithstanding the professional’s Charter right to freedom of expression. The courts have ruled that misconduct which may occur in a professional’s private life may be sufficiently related to the practice of the profession so as to constitute a disciplinary offence against the profession.

3. Know the limits of your skills

Professional accountants should take care when making comments on social media platforms to clearly separate their personal opinions from statements of fact. When sharing information on social media, comments should be general in nature, and readers cautioned to consult a professional for advice on specific situations outside of your area of expertise. Two rules may be relevant in this regard:

Rule 202.2 – A registrant shall perform professional services with an objective state of mind.

Rule 203.1 – Professional Competence, requires that “a registrant shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices the profession or provides professional services or is relied upon because of the member’s calling.”

4. Use caution when advertising or endorsing products or services

It is in the public interest that registrants be allowed to advertise or promote their services. Advertising should contribute to the public’s respect for the profession, and registrants are also responsible for ensuring that any advertising on their behalf does not contravene Rules 217.1 and 217.2, which state:

A registrant may advertise or seek publicity for the registrant’s services, achievements, or products and may seek to obtain new engagements and clients by various means, but shall not do so, directly or indirectly, in any manner:

- (a) which the registrant knows, or should know, is false or misleading or which includes a statement the contents of which the registrant cannot substantiate;*
- (b) which makes unfavourable reflections on the competence or integrity of the profession or any registrant; or*
- (c) which otherwise brings disrepute on the profession.*



CPA SASKATCHEWAN PROFESSIONAL DEVELOPMENT COURSES

Over 70 new on-demand courses are now available with more being added throughout the year! Use our new search function on the [CPA SK PD and Events](#) page to search for courses by *Competency, Format or Level* and find the course that best fits your CPD needs.

The 2023-24 Fall/Winter PD Season will be starting in October. Watch for a course preview later in August, with registration opening in September.

217.2 Notwithstanding Rule 217.1, a registrant shall not, either directly or indirectly solicit, in a manner that is persistent, coercive or harassing, any professional engagement.

Similarly, before endorsing a product or service that you use in business or professional practice, first complete an appropriate investigation or assessment of the product to be able to express an opinion or state a belief about it. When endorsing a product or service, you must take care to ensure that the endorsement does not and will not create a conflict of interest or impair objectivity, and must remain in compliance with Rule 217.3:

217.3 A registrant may advertise or endorse any product or service of another person or entity that the registrant uses or otherwise has an association with, provided the registrant has sufficient knowledge or expertise to make an informed and considered assessment of the product or service. However, in doing so,

- (a) the registrant must act with integrity and due care;*
- (b) the registrant must be satisfied that the endorsement:*
 - (i) is not false or misleading or does not include a statement the contents of which the registrant cannot substantiate;*
 - (ii) does not make unfavourable reflections on the competence or integrity of the profession or any registrant, and*

iii) does not otherwise bring disrepute on the profession, and

(c) when associating the CPA designation with an endorsement, the registrant must conduct sufficient appropriate procedures to support the assertions made about the product or service.

5. Respect the confidentiality of client affairs

Be vigilant in protecting the confidentiality of information obtained from clients or employers. If using a client scenario on your social media, it should be done in general terms, and effort should be made to ensure the specific identity of the individuals involved cannot be identified. It would be prudent not to provide any figures or information that could inadvertently disclose confidential client information. Rule 208 is relevant here:

Rule 208 – Confidentiality of information requires that a registrant “shall not disclose any confidential information concerning the affairs of any client, former client, employer or former employer” with limited exceptions, such as consent from the client, provided for in Rule 208.1.

Similarly, Rule 208.2 requires that a registrant “shall not use confidential information of any client, former client, employer or former employer, as the case may be, obtained in the course of professional work for such client or employer

(a) for the advantage of the registrant,

(b) for the advantage of a third party, or

(c) to the disadvantage of such client or employer without the knowledge and written consent of the client, former client, employer or former employer.”

SUMMARY

These are only a few considerations for those engaging online. As a professional, it is important to ensure ethical obligations are met and to be careful when making statements or expressing your thoughts online.

Technological tools provide a tremendous opportunity for CPAs to share relevant information in new, efficient ways. By adhering to professional standards, CPAs can continue to build the credibility and trust that they and the profession hold.

REMINDER TO REPORT CPD

*We are over half-way into 2023!
Report any CPD taken to date in
2023 in the member portal.*

Over the past year, enhancements were made to the “My CPD” tab in the member portal to include a new dashboard that displays totals of CPD hours reported to date and CPD hours remaining to help you better plan your upcoming CPD for the year. You can check how many hours are remaining to ensure your compliance on the annual, 3-year, and ethics requirements and plan out any remaining CPD to complete by December 31. The [Guide to CPD Reporting](#) also underwent enhancements to expand the resources and guidance available based on feedback received through our member survey and regulatory committees.

Remember, CPD is more than just a compliance exercise, it is a critical aspect of lifelong learning that supports the delivery of high-quality services and promotes the credibility of the CPA profession.

If you have any questions or note any edits to your previously reported CPD in 2022 and 2021, please contact monitoring@cpask.ca.

CPA CANADA MEMBER BENEFITS

Take advantage of savings, professional development and more.

As a member of CPA Canada, you receive exclusive access to a number of benefits both personally and professionally. Visit cpacanada.ca to learn more about the savings and offers available to CPAs as well as benefits to enhance your career as a professional accountant.

INAUGURAL PUBLIC PRACTITIONER EDUCATION WEEK

Registration is NOW OPEN! From September 18-22, 2023, CPA Saskatchewan will host our inaugural [Public Practitioner Education Week](#)! This week will include ten half-day sessions focused on the needs of public practitioners.

Registrations are per session, allowing you to pick the most relevant topics to you that fit with your schedule. You can search for sessions being offered by selecting “Public Practitioner Education Week” located under the Level search function on our [CPA SK PD and Events](#) page.



STAFF NEWS



FAREWELL TO BILL HILL, FCPA, FCA, CMA

CPA Saskatchewan bid farewell to Bill upon his retirement in late March. Bill joined the legacy CA body on October 3, 2006. Prior to that, he had served on the Council, including a term as Chair.

As the first Registrar of CPA Saskatchewan, Bill led the work on the drafting of the initial Bylaws and Rules, spending endless hours amending and presenting Bylaws and Rules to the CPA Saskatchewan Board. As everything was so new with the CPA legislation, there were significant changes to be made during those first years, and Bill persevered and continually improved the bylaws and the processes for CPA Saskatchewan.

Bill made the decision to step back from his role in early 2019 and agreed to work on a contract basis as Leigha Hubick, CPA, CA, transitioned into the Registrar role with the official transition beginning on April 1, 2019. Since then, Bill has continued to work part-time and share his extensive knowledge, especially with national initiatives, rules, and discipline processes. Bill's final piece of work was CPA Saskatchewan's very last peer-to-peer hearing in March 2023, which he saw through to the end.

Bill is incredibly perceptive – if anyone in the office had new glasses, a new haircut, or even a new outfit, Bill was always the first to notice and was sure to pay a compliment.

Long before remote work was commonplace, Bill had a southern office, spending time in Texas each winter. For the

first few years, he left with a massive binder – eventually transitioning to his computer and a small binder.

Bill and his wife, Carol, have been married for over 50 years and love to travel, camp, and spend time with their families – we hope they are able to do even more of what they love in their retirement!

CPA Saskatchewan would like to thank Bill for his contributions to the profession and especially to CPA Saskatchewan. We will miss Bill's wisdom, guidance, and dedication to Bylaws, Rules, and regulatory processes. The CPA Saskatchewan team wishes you all the best in your retirement!



CONGRATULATIONS, SHERRY!

CPA Saskatchewan is happy to congratulate Sherry Howell, Accountant at CPA SK, on her 15-year work anniversary. Sherry joined the CMA legacy body on May 28, 2008 as an Accountant, and her organization and attention to detail have been a valuable asset over the past 15 years. When asked about her time with CPA Saskatchewan, Sherry's response was simple, "I have enjoyed working for CPA Saskatchewan over the past 15 years and look forward to many more years with this amazing team."



Empowering Indigenous Learners

Courses tailored to
future Indigenous CPAs



CPA

CHARTERED
PROFESSIONAL
ACCOUNTANTS

WESTERN
SCHOOL
OF BUSINESS



AFOA ALBERTA

Building a Community of Professionals

LEARNERS EMBARK ON WORLD'S FIRST INDIGENOUS EDUCATION PILOT PROGRAM FOR INDIGENOUS PEOPLES

The Chartered Professional Accountants Western School of Business (CPAWSB), Aboriginal Financial Officers Association of Alberta (AFOA Alberta), and CPA Canada launched the first education pilot for Indigenous learners in response to the Truth and Reconciliation Commission's Calls to Action in May 2023. This pilot addresses systemic barriers and incorporates Indigenous content, context, culture, and support structure to increase Indigenous representation in accounting. CPA Saskatchewan is proud to be involved in bringing this important initiative to Saskatchewan.

Indigenous learners encounter significant obstacles within post-secondary and professional education due to societal biases, colonial legacy, and other barriers. Recognizing these

pervasive issues, the pilot program is dedicated to redefining the conventional approach to accounting education.

"As an Indigenous scholar and business educator working with Indigenous people, I understand the number, nature, and complexity of the challenges that our community faces that are almost incomprehensible to those outside of our communities," said Robert Andrews, Executive Director, AFOA Alberta. "This program is designed to address those challenges and provide a pathway to success for our Indigenous peoples that respects our Indigenous culture, traditions, and experiences. This program is informed by research, and supported by CPA Canada and the lived experience of our community members."

In conjunction with subject matter experts from First Nations, Métis, and Inuit peoples, CPA Canada incorporated content relevant to their communities and reflective of their world views and experiences in the learning materials. This collaborative process enriched the curriculum with a breadth of Indigenous culture, content, and context. The recognition and affirmation of Indigenous peoples within the learning materials and approach, combined with Indigenous support structure, is novel and a first in accounting education.

"The inclusion of Indigenous perspectives ensures culturally relevant education and creates an environment where



Opening session of the Indigenous Pilot Program

diverse perspectives, in other words, our ways of seeing the world, are shared,” said Jennifer Reed, Director, Education Services, CPA Canada. “By understanding and engaging with diverse perspectives, CPA students and candidates will be better prepared to serve and protect the public.”

The pilot phase introduces two specialized courses: Introductory Financial Accounting (IFA) and the CPA Professional Education Program Core 1 Module. These courses cover key accounting principles, financial reporting, taxation, assurance, and business strategy, in an approach that is sensitive to and reflective of Indigenous peoples. Indigenous instructors teach the courses. Course materials, co-developed by CPA Canada, AFOA Alberta and Indigenous advisors, will be made available to post-secondary institutions across Canada at no cost, in accordance with the deeply held value of sharing, prevalent in Indigenous communities, and the CPA profession’s commitment to reconciliation.

To ensure learner success, CPAWSB and AFOA Alberta will provide ongoing support to Indigenous learners, including career mentorship, course tutoring and support, networking opportunities, and access to additional resources. Indigenous individuals will lead these measures, designed to create a strong support system.

“This ground-breaking program is truly transformational,” said Maureen Moneta, Métis Nation of Alberta member and CPA Alberta board member. “The increased presence of

The next round of courses and modules will begin in January 2024. To learn more about the course offerings and admission criteria, please visit the [CPAWSB pilot webpage](#). Inquiries regarding the project can be directed to Rita Bennett, Events & Recruitment Coordinator, at becomeacpa@cpask.ca.

Indigenous people within the CPA profession will result in a stronger CPA profession for every member and an enhanced protection of the public.”

As the pilot continues, CPAWSB is seeking partnerships with community leaders, businesses, organizations, and Indigenous CPAs to support this initiative, as well as similar, future initiatives. To learn more about this transformative opportunity and to join us in shaping a more inclusive future for accounting, please reach out to partnerships@cpawsb.ca.



Images from the opening session of the Indigenous Pilot Program

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HOW IT WORKS



▶▶ STEP 1: GET IN TOUCH

Contact Forbes at 1-855-596-4222
or cpaforbes@telus.net

Always leave your name and a direct
line phone number.



▶▶ STEP 2: COMPLETE AN INTAKE

The purpose of the intake process is to:

- Get a sense of the issue(s) requiring counselling;
- Identify any therapist requirements (gender, location, etc); and
- Assess your best fit with a potential therapist.



▶▶ STEP 3: GET CONNECTED

A pre-determined therapist will
contact you to set up appointments
and discuss logistical details.

At any point in the process, if you feel
your therapist is not the right fit for you,
contact Forbes Psychological Services
for re-assignment. It is important you
are comfortable and feel your match is
the right fit for you!



▶▶ STEP 4: ENGAGE IN TREATMENT

You and your therapist can determine
the right plan for your situation and
how many sessions you need.

Assist

CPA ASSISTANCE AND
WELLNESS PROGRAM

CPA Assist is a mental health and wellness program that provides CPAs, candidates, and their immediate families free professional counselling services through Forbes Psychological Services, who are dedicated to providing the highest quality of confidential service by experienced and qualified counsellors.

NEW for 2023! You spoke, we listened: counselling session hours have increased to six hours per person, per issue!

CPA Assist works with Forbes Psychological Services to accommodate you; please get in touch with Forbes if you require any changes, have concerns, or to ask questions at any time.

Interested in learning more about CPA Assist and what resources are available to you and your family? Check out cpa-assist.ca.

STAY UP TO DATE

CPA CANADA'S FORESIGHT INITIATIVE

Pervasive and disruptive changes are driving CPAs to rethink our traditional roles and reimagine how we provide value. The Canadian accounting profession launched the Foresight initiative in 2018 with a mission to explore how the drivers of change are impacting the future of the profession.

Foresight: The CPA Podcast – Season 4 answers the question, “what keeps you up at night?” from a CPA’s perspective, and explores what it means to be resilient in uncertain times. Available on Apple Podcasts, Google Podcasts, Pocket Casts and Spotify.



INFORMING THE FUTURE OF THE CPA PROFESSION: REFLECTIONS ON FORESIGHT

This newly published report reflects on the learnings and insights gained through research undertaken by the Foresight initiative. The research draws on expertise from thought leaders and influencers within the accounting profession, business, academia, government, and the regulatory community.

In addition to the “Informing the Future of the Profession: Reflection on Foresight” report (available above), a range of resources have been developed to help members learn more about:

- integrity, [trust and ethics](#) in the digital age
- harnessing the power of vast quantities of [data](#) to make decisions, and establishing new models of governance and decision-making
- measuring [value](#) beyond financials to capture societal expectations

MODELLING VALUE CREATION IN A DATA-RICH WORLD

This new publication explores how CPAs can support their organization’s business decisions by designing modelling approaches. These models should incorporate expectations about the future and help organizations anticipate and evaluate different financial and non-financial outcomes and impacts.

TAX

TAX RESOURCES FOR CPAS

Continue to advance your tax knowledge with these resources from CPA Canada, including webinars, conferences, courses, and publications. Created for CPAs and the broader tax community, CPA Canada’s resources will help you stay current on changing tax laws.

CANADIAN TAX NEWS

CPA Canada’s newly updated Canadian tax news page is your source for the latest news and updates on changing tax laws. Working collaboratively with the Canada Revenue Agency (CRA), CPA Canada aims to bring clarity on pressing tax questions and tax updates.

BUSINESS SUCCESSION – NEW TAX RULES TO CONSIDER FOR FAMILY BUSINESS TRANSFERS

Budget 2023 announced two sets of tax rules to consider when owners transfer their businesses to family members and employees. Read CPA Canada’s blog to find out how these measures might apply to business succession in 2024 and later years.

AUDIT AND ASSURANCE

DATA ANALYTICS AND VISUALIZATIONS TOOLS: A PRIMER FOR YOUR DIGITAL AUDIT TRANSFORMATION

It’s become a common expectation for audit practitioners to leverage technology and analytics to deliver a more innovative audit experience. Learn about some of the tools available and what CPAs should consider in the selection process.

RESOURCES FOR USING AUDIT DATA ANALYTICS

CPA Canada is your source for tools and resources to promote awareness, understanding, and effective implementation of data analytics in audit.

AUDIT QUALITY BLOG

Sign up for CPA Canada’s audit quality blog to receive timely, practical, and relevant information that will help you better perform your evolving role as an audit and assurance professional.

SUSTAINABILITY

CLIMATE CHANGE AND THE PATH TO NET ZERO

Organizations recognize the impacts of their activities on the environment, and the need to define net zero objectives to fight climate change.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) STRATEGY AND INTEGRATION

Access news and resources for CPAs working to meet multistakeholder expectations on the integration of sustainability and ESG factors within organizations.

Purposefully integrating ESG initiatives into your business strategy and operations can provide a positive impact on long-term performance and value creation, thereby helping your business meet increasing multistakeholder expectations.

Defining sustainability objectives helps determine resource requirements, build business resilience, and ready the organization for integrated ESG reporting and sustainability reporting requirements.

VALUING NATURAL CAPITAL: IS IT ON YOUR RADAR?

This publication outlines key conceptual considerations, methods, tools, and resources for the valuation of natural capital. Learn how the CPA can help public and private sector organizations to account for nature.

BUILDING STABILITY AND WEALTH: MASTERING MONEY CONFERENCE 2023

Join CPA Canada's Financial Literacy Program in Calgary on November 9-10, 2023, for its annual Mastering Money Conference to learn how to improve the financial health of Canadians. Save with early bird pricing until August 31st!

COMMODITY TAX SYMPOSIUM, OCT. 23-24, 2023

Canada's largest and longest-running indirect tax event, the Commodity Tax Symposium, returns to Ottawa this fall in a hybrid format. Register today to attend in-person or tune in online from across Canada.

INTRODUCTION TO THE PROFESSION MODULE

The provincial and territorial CPA bodies in the western region and CPAWSB have produced The Introduction to the Profession Module. This module was released in November 2022 to all CPAWSB learners enrolled in the CPA certification program. We highly recommend employers and mentors to encourage candidates to take advantage of this invaluable resource, as it will not only enhance their knowledge but also contribute to their professional growth.

WHAT IS THE INTRODUCTION TO THE PROFESSION MODULE ABOUT?

The optional self-study module was developed to give learners a better understanding of:

- The ethical and professional conduct requirements of the CPA profession
- The benefits and obligations associated with the CPA profession as a learner and as a member

This interactive module consists of the following topics:

- Importance of CPAs to society.
- Governance of the profession.
- Expected conduct for learners.
- Excelling within boundaries.
- Compliance.
- Available support resources.

To get started with the [Introduction to the Profession, log into D2L](#). You can also access the module and learn more about its content, through CPAWSB's website, [Introduction to the Profession Module](#).

We are confident that this self-study module will greatly complement learners' journey through the CPA certification program and beyond.

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW MEMBERS THROUGH GRADUATION

Oluwatoyin Adebogun, CPA	Yin Liang, CPA
Tanner Ashbury, CPA	Hoi Kwan Mak, CPA
Ka Yat Au, CPA	Oluseyi Omosigho, CPA
Jaida Bourassa, CPA	Jonathan Pelletier, CPA
Justin Boyer, CPA	Zihua Peng, CPA
Ricardo Bueno, CPA	Christiania Peterson-Azad, CPA
Kyle Cherpin, CPA	Matthew Plishka, CPA
Steven Dreznjak, CPA	Quinten Ruckaber, CPA
Carolyn Duncan, CPA	Sajjad Ul Haq Safi, CPA
Megan Foster, CPA	Tanner Schmaltz, CPA
Darian Freeden, CPA	Kara Smith, CPA
Kurt Hauser, CPA	Kristyan Springer, CPA
Leanne Jansen, CPA	Laura Steele, CPA
Alexander Johnson, CPA	Sarah Tholl, CPA
Owen Kot, CPA	Wenna Mendoza-Utigard, CPA

NEW MEMBERS TO SK

Dana Beckett, CPA, CGA
Tripti Bhardwaj, CPA, CMA
Syed Farhan, CPA, CGA
Cassandra Gay, CPA, CA
Alexander Hermann, CPA, CMA
Sarah Alston, CPA
Tyson Mackrell, CPA
Darryl McCrudden, CPA, CMA
Donald Player, CPA, CMA
Liza Richer, CPA, CA
Andrew Rygh, CPA, CMA
Brian Steeves, CPA, CA
Brooke Tschritter, CPA, CA
Brenda Weiss, CPA, CMA
Trevor Wowk, CPA, CMA
David Yung, CPA, CA
Julius Zougbor, CPA, CGA

IN MEMORIAM

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

- **Barry L. Anderson**, CPA, CMA from Saskatoon on April 28, 2022
- **Albert George Ayers**, FCPA, FCA from Saskatoon on December 16, 2021
- **William David Drummond**, CPA, CA from USA on July 1, 2022
- **Alfred R. Duck**, CPA, CMA from Regina on September 18, 2022
- **Garry Giles Ewen**, CPA, CMA from Regina on May 1, 2023
- **J. Wayne Gress**, CPA, CA from Red Deer on January 16, 2023
- **Patrick D. Lumb**, CPA, CMA from Regina on November 20, 2022
- **Bradley George MacDonald**, CPA from Moose Jaw on May 2, 2023
- **David C. Marsh**, CPA, CMA from Saskatoon on April 24, 2023
- **Dewaine McLeod**, CPA, CA from Strathmore on November 27, 2022
- **L. William Pollon**, CPA, CA from Regina on September 12, 2018
- **Kathleen A. Verishine**, CPA, CGA from Langham on February 2, 2023
- **Kerry Regan Wiebe**, CPA, CA from Swift Current on February 24, 2023

Our thoughts are with their families and friends.

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

TRISHA LEE ANNE BRAUN

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may 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

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

TODD M. BUCHANAN

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may 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

June 30, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

KIRSTEN IRENE MCKELVEY

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant', or the initials 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

MARK JULIAN OLDERSHAW

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may 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

June 30, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

MANJOT KAUR SANDHU

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may 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

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

THI KIEU TRANG VU

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant', or the initials 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

June 30, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

XIAOWAN YU

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with the Rules (Member Renewal, Fees, and CPD) for a period in excess of ninety (90) days.

This former registrant may not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant', or the initials 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

MADOKA SUEMATSU

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4 and 130.1(a) (Renewal and Fees).

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

June 30, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

MARIE ANTOINETTE BLOMMAERT

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4 and 130.1(a) (Renewal and Fees).

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

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

GLEN W. KOSHMAN

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1(a) (Renewal and Fees), Bylaws 23.2, 23.3, 23.4, 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

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

JADE J. BOYKO

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1(a) (Renewal and Fees), Bylaws 23.2, 23.3, 23.4, 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

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

JOHN EDWARD THOMPSON

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1(a) (Renewal and Fees), Bylaws 23.2, 23.3, 23.4, 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

June 30, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

JUDITH L. REIMAN

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaw 130.1(a).

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

June 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On June 30, 2023, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

J L REIMAN CPA, CGA

The registration of this firm has been suspended pursuant to Regulatory Board Rule 333.7.

During this period of suspension, this firm 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

June 30, 2023

DISCIPLINARY NOTICE

MARCHAND, MICHAEL A.

Notice of Discipline Committee Determination and Order Case #2010-23 and #2101-01

Following the receipt of five Formal Complaints made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Michael A. Marchand, CPA, CGA (Marchand) on March 8 and 9, 2013.

The Discipline Committee determined that Marchand was guilty of professional misconduct on four of the five Formal Complaints as defined in section 26 of *The Accounting Profession Act* ("the Act") in that his conduct breached Bylaws 200.1(a) and 200.1(c) and Rules 202.1, 203.1 and 206.1 of the CPA Saskatchewan ("CPASK") Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

The Discipline Committee determined that Marchand was not guilty of professional misconduct on one of the Formal Complaints as defined in section 26 of the Act in that his conduct did not breach Bylaw 200.1(a) and Rules 260.1 and 261.1.

Decision on the Formal Complaint

The context in which the Formal Complaints arose is that Marchand, as a registrant, performed audit engagement services to two clients between January 2019 to October 2021 and in doing so,

- Marchand did not comply with significant components of the Standards of Professional Practice outlined in the CPA Canada Handbook for at least two audit engagements. The audit engagement documentation was not sufficient to enable an experienced auditor to determine that sufficient, appropriate audit evidence was obtained to support the audit opinion issued.
- Marchand issued two unqualified audit opinions where the audit documentation was not sufficient to support the opinion.
- Marchand did not complete one audit engagement on a timely basis to facilitate the client's compliance with the deadline for submission of its audited financial statements to the Minister of Government Relations as required by Section 186(1) of *The Municipalities Act*.

Determination on Sanction

The Discipline Committee issued the following Order on April 18, 2023:

- Marchand complete ten (10) hours of verifiable continuing professional development in the area of quality control and ethics, within one hundred eighty (180) days of this Order. The member 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 is required;
- Marchand receives and acknowledges in writing a letter of reprimand, issued by the Discipline Panel Chair, within thirty (30) days of this Order; and
- Marchand pays a fine in the amount of sixteen thousand dollars (\$16,000.00) within ninety (90) days of this Order.

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.

(continued on next page)

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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;
- (d) confidentiality.

Rules

Integrity and Due Care

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

Professional Competence

203.1 A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices or is relied upon because of the member's calling.

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.

A copy of the Determination and Order dated April 15, 2023 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

April 18, 2023

