



CPA

SASKATCHEWAN

SKCONNECT

IN THIS ISSUE:

Celebrating Success

Introducing CPA Saskatchewan's 2024
Member Recognition Award Recipients.

The Results Are In

Congratulations to Saskatchewan's successful
May 2024 Common Final Exam writers!

2024 Federal Budget Tax Highlights



THE INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN

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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.

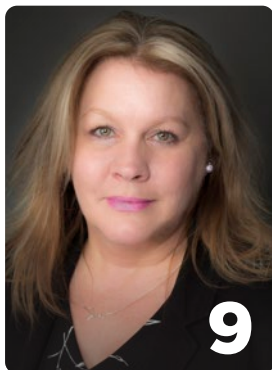
CPA SK VALUES

- 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, 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.



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Interested in submitting an
article for a future newsletter?
Please contact Pam Hoffart,
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at phoffart@cpask.ca.



NOTES FROM YOUR LEADERSHIP

SUMMER 2024

MEMBER NEWSLETTER



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



Shelley Thiel FCPA, FCA
CEO, CPA Saskatchewan

As another summer winds down and fall activities begin, we are looking forward to many exciting events for CPA Saskatchewan! On November 10, 2024, CPA Saskatchewan will celebrate 10 years as a unified profession! All members are encouraged to join us at events being hosted throughout the province in the fall to commemorate this milestone anniversary. Watch your email for further details on the activities planned.

Professional development opportunities continue to be added to assist our members to comply with their CPD requirements, including our second annual Public Practitioners' Week. These additions will offer members a variety of new learning opportunities.

At the May 30, 2024 Board meeting, four members were awarded the Fellow Chartered Professional Accountant (FCPA) designation for their outstanding contributions. Congratulations to Lori Ireland, FCPA, FCMA, Greg Keller, FCPA, FCA, Dailene Kells, FCPA, FCGA, and Rod Sieffert, FCPA, FCA. The Board approved two Early Achievement Award recipients – Masonga Chipanshi, CPA and Sunil Shah, CPA, CA – congratulations! You will learn more about this year's recipients later in the newsletter. We look forward to formally recognizing the outstanding achievements of these members and the contributions of our regulatory committee volunteers at our Member Recognition Awards Gala taking place October 18, 2024, at the Sheraton Cavalier in Saskatoon. Nominations for all member awards are accepted throughout the year so if you know an outstanding CPA deserving of recognition, submit your nomination form as soon as possible.

We also extend our congratulations to Saskatchewan's 30 successful May 2024 CFE writers who received their results on August 16th. We are excited to celebrate these candidates at our upcoming Convocation taking place on March 15, 2025, at TCU Place in Saskatoon. Registrations will open later this year, following the September 2024 CFE results release.

We would like to express our gratitude to two outgoing Board members, Nisha Doshi, CPA and Travis Massier, CPA, CMA, for their service on the CPA Saskatchewan Board. Thank you for your contributions to our profession. We extend a warm welcome our two newest Board members, Tracy Dittmann, CPA, CMA and Clayton Veresh, CPA, CA, who we introduce later in the newsletter.

Enjoy these last fleeting days of summer – we hope to see you this fall at our 10th anniversary celebrations!



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TO VIEW THE
2023-24 CPA
SASKATCHEWAN
ANNUAL REPORT**



Accountants, rest easy: payroll's our jam

YOUR CLIENTS ARE IN CAPABLE HANDS.



Payworks



New On Demand Course!

4 SEASONS OF RECONCILIATION

This course is built for all CPAs – Indigenous and non-Indigenous – and aims to leave learners with basic foundational knowledge of truth and reconciliation.

Developed by Reconciliation Education and offered in partnership with RRC Polytech and the First Nations University of Canada, the 4 Seasons of Reconciliation course supports organizations and individuals on their journey towards reconciliation, healing our communities, embedding the Truth and Reconciliation Commission's 94 Calls to Action, and fostering relationships between Indigenous and non-Indigenous peoples.

The three-hour online course includes 10 interactive modules and provides the foremost educational tool for anti-racist training by providing the foundation for reconciliation with authentic Indigenous voices.

Topics include:

- **The Colonial Lens of History**
- **Pre-Contact**
- **Treaties**
- **Residential Schools**
- **Indigenous Relations**
- **United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)**
- **Reconciliation**
- **Restitution**
- **Location**

After completing all modules, end-of-module quizzes, and the final quiz, you will earn a Certificate of Completion from Reconciliation Education, RRC Polytech, and First Nations University.

Register through CPA Saskatchewan's [PD and Events](#) page.



RECENT CHANGES TO THE CPA SASKATCHEWAN BOARD

Two Board terms expired and two new Board members were appointed as of the 2024 Annual General Meeting on Tuesday, June 25, 2024. CPA Saskatchewan would like to express our gratitude to our two outgoing Board members, Nisha Doshi, CPA and Travis Massier, CPA, CMA, for your service on the CPA Saskatchewan Board and contributions to the profession.

We are pleased to welcome our two new Board members, Tracy Dittmann, CPA, CMA and Clayton Veresh, CPA, CA. Read on to learn more about their experience and why they look forward to serving their terms on the CPA Saskatchewan Board!



Nisha Doshi CPA



Travis Massier CPA, CMA



I am excited to join the Board at CPA Saskatchewan as I want to become more involved with the Institute and learn more about the direction of the profession with the ever-changing world we live in today. I look forward to helping with the strategy and future of the CPA profession in Saskatchewan.

Tracy Dittmann CPA, CMA
Board Member

Tracy has worked in finance for over 20 years, primarily in private industry, and is currently a Senior Analytics Manager at Equitable Bank. Her work experience includes tax auditing, analysis and reporting for commodity/corporate income taxes, and financial planning and analysis (including budgeting/forecasting/portfolio reporting). Tracy and her husband own an IT business where she works as the CFO and assists with the strategic direction for the business. She lives in Regina and has 2 busy teenage daughters. She has volunteered for many school and sports teams throughout the years and also was the Chair/Board member for the Lifesaving Society of Saskatchewan.



As CPAs, it is important to focus on giving back to the communities we live and work in. I chose to put my name forward for the Board of CPA Saskatchewan to share my perspective on the future of our profession while leveraging my previous board experience. I am excited to join the Board to help increase the recognition of the value of CPAs and shape CPA Saskatchewan's strategic priorities.

Clayton Veresh CPA, CA
Board Member

Clayton is a partner with MNP LLP in Regina, Saskatchewan, with over 25 years of experience. Clayton has the knowledge and experience to consult on all aspects of operating a business. He leads external audits and assists with strategic planning. A trusted advisor, Clayton works in a broad range of industries, including municipal, retail, manufacturing, dealerships, and not-for-profit organizations. Clayton previously served as the Chair of the Board of Directors of the Saskatchewan Chamber of Commerce and as a Board member for the Canadian Chamber of Commerce. Clayton currently serves as a member of the University of Regina Senate.

INTRODUCING THE 2024-25 CPA SASKATCHEWAN BOARD

CPA Saskatchewan is pleased to introduce our 2024-25 Board. The CPA Saskatchewan Board is comprised of eleven elected members and two public appointees. Board members may serve up to two consecutive three-year terms, with the Board Chair and Vice-Chair serving two-year terms in their roles. Both Paul Lepage and Laurette Lefol are currently serving their second year as Chair and Vice-Chair of the Board.

CHAIR



Paul Lepage CPA, CA
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



Tracy Dittmann CPA, CMA
Equitable Bank, Regina



Ryan Kitchen CPA, CA
Baker Tilly SK LLP, Yorkton



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



Davey McLellan CPA, CA
Alliance Energy Ltd., Regina



Josh Stranden CPA
Deloitte LLP, Saskatoon



Sharon Strueby CPA, CMA
Saskatchewan Teachers'
Federation, Saskatoon

PUBLIC APPOINTEES



Clayton Veresh CPA, CA
MNP LLP, Regina



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

CELEBRATE EXCELLENCE

WITH CPA SASKATCHEWAN'S
MEMBER RECOGNITION AWARDS



Know an outstanding CPA deserving of recognition?

Nominate them for a Fellow Chartered Professional Accountant (FCPA),
Early Achievement, or Lifetime Achievement Award today!

Visit www.cpask.ca to download the nomination package and complete your submission.

2024 MEMBER RECOGNITION AWARD RECIPIENTS

CPA Saskatchewan recognizes excellence in our profession through our Member Recognition Awards Program. We are proud to present CPA Saskatchewan's six award recipients for 2024, who will be honoured at our Annual Member Recognition Awards Gala taking place October 18, 2024, at the Sheraton Cavalier in Saskatoon, SK.

CONGRATULATIONS TO OUR NEWEST FELLOW CHARTERED PROFESSIONAL ACCOUNTANTS

CPA Saskatchewan is pleased to recognize our newest Fellow Chartered Professional Accountants. The CPA Saskatchewan Board awards the title of Fellow CPA, designated by the initials FCPA, to formally recognize those members who have rendered exceptional service to the profession or whose achievements in their careers or the community have earned them distinction and brought honour to the profession. Congratulations to this year's recipients:



Lori Ireland FCPA, FCMA

Lori has been the Chief Financial Officer at AGT Food and Ingredients Inc. (AGT Foods) since 2002. Lori started with AGT Foods as its second employee when it began as a basement start-up and has contributed to the success of the company, which now has over 2,700 employees and revenues close to \$3 billion, operating on 5 continents with 45 locations. As CFO, Lori was instrumental in the development of the financial controls, risk management processes, human resources, and management reporting necessary to allow the company to grow rapidly and profitably. She also led the due diligence and financial reporting requirements and investor relations reporting necessary when the company went public as a reporting issuer on the TSX. This knowledge and experience were also key when the company went private again.

Lori has made significant contributions to the CPA profession. She served as a Board member at CPA Insurance Plans West (CPAIPW) from 2016 to 2024 and as Chair for the 2023-2024 year. CPAIPW's mandate is to provide group benefits and other insurance products to over 12,000

CPAs at a reasonable and affordable cost. Lori was also a mentor and facilitator for many years in the CMA Strategic Leadership Program and had a significant impact on our members who were students in that program.

Lori has also been a member of the Regina & District Chamber of Commerce Board from 2017-2023, serving as Vice-Chair in 2021 and Board Chair in 2022. During her time as Chair, Lori led the Chamber through difficult times, including the COVID pandemic and the passing of their CEO. She was instrumental in ensuring the strategic direction and operations of the organization were maintained at that time and led the process of selecting a new CEO.



Greg Keller FCPA, FCA

Greg has been a Tax Partner at EY LLP since 2012, focusing on owner-managed businesses, including those in the agricultural sector. Prior to being a partner at EY LLP, Greg was a partner at Hergott Duval Stack LLP. Within EY (formerly Hergott Duval Stack LLP), Greg spends countless hours mentoring and helping to develop future CPAs.

Greg has been a leader at the Saskatoon Progress Club for over 25 years. He has held several leadership positions and has been instrumental in creating and managing events to support the local Saskatoon Community. He was also on the Board of the Saskatoon Community Foundation from 2010 to 2016, including a term as Chair of the Board. Greg was on the Board of the Saskatoon Big Brothers Association from 1992 to 1999, including holding roles as Treasurer and President. Greg also oversaw and managed the World Fest pavilion at the World Junior Men's Hockey Championship in 2010. Greg has been a member of the Board of the Saskatoon Jazz Festival since 2022. He was also the overall fundraising champion for the Swinging with the Stars fundraiser for the City Hospital Foundation.

Greg was previously awarded the George Baxter Early Achievement Award by the Institute of Chartered Accountants of Saskatchewan, which recognized his volunteer efforts within the first 10 years of his career.



Dailene Kells FCPA, FCGA

Dailene has been a Partner at Deloitte LLP since 2010.

Dailene focused on financial controls early in her career and even more so during the implementation of Sarbanes Oxley. She was on the leading edge of providing clients with advice on effective financial reporting controls. She played a pivotal role in establishing the Risk Advisory function in Saskatchewan.

Currently, Dailene serves as the leader of the Saskatchewan and Manitoba Internal Audit practice at Deloitte. She has provided invaluable assistance to organizations across industries and sectors, offering expertise in internal audit, internal controls, risk management, governance, fraud assessments, regulatory compliance, training, and financial accounting.

Dailene has been a very active member of the Institute of Internal Auditors (IIA). She has served on the IIA Saskatchewan Board multiple times, with the most recent being from 2020 to 2023, including a term as President. She also served on the IIA Canada Board from 2012 to 2016 and on the IIA's International Membership Committee as Chair. Dailene received the Arthur Child Distinguished Service Award in 2018 in recognition of her exceptional service to the IIA in Canada. She also served on the CGA Saskatchewan Eligibility Committee.

Dailene is very involved in her community. She has been on the Board of Hope Restored Canada since 2019 and is currently the Chair of the Board. She was also a committee member of Canada's Great Kitchen Party (formerly Gold Medal Plates) from 2018 to 2022 and Deloitte's United Way Campaign Committee over the years.



Rod Sieffert FCPA, FCA

Rod was a Partner at MNP LLP from 1996 to 2023. In his role as a Principal Partner, he led teams through various assurance engagements. For over 25 years, Rod worked with clients in many different sectors, including credit unions, the public sector, and many owner-managed businesses in a variety of industries. His well-rounded knowledge made him a valuable resource, not just within the teams he worked with but around the office. Rod's technical knowledge and skills within various accounting standards qualified him as a high-risk reviewer, which required him to collaborate with and review files for other partners within the office. Prior to working at MNP LLP, Rod was with Arscott and Partners in Regina.

Rod was a member of the CPA Saskatchewan Board from 2018 to 2023. During this time, he was Chair of the HR & Awards Committee for two years and was elected as Board Chair for the 2022-23 year. As Board Chair, he also represented Saskatchewan on the national Council of Chairs and the

Western Regional Forum. Earlier in his career, he was a committee member on the Institute of Chartered Accountants of Saskatchewan Education Committee.

Rod's volunteer work in the community includes the Wascana Centre Authority Board as Provincial Representative from 2008 to 2017, Regina Wascana Plains Constituency Association as Vice-Chair and Chair from 2010 to 2018, and as Business Manager for a candidate running in the provincial election in 2007, 2011, 2016, and 2020.

2024 MEMBER RECOGNITION GALA

Please join us in recognizing the exemplary contributions of our members as we present Member Recognition Awards to our four new FCPAs and two new Early Achievement Award recipients!

Sheraton Cavalier Hotel
Saskatoon, SK
Friday, October 18, 2024
6:00 pm

This event is a celebration of the CPA profession and an opportunity to acknowledge CPA Saskatchewan's Regulatory Committee Volunteers and those who are ambassadors of the profession. All members are encouraged to attend this evening of fellowship and celebration.
[Click here for more information or to register.](#)

CONGRATULATIONS TO OUR EARLY ACHIEVEMENT AWARD RECIPIENTS

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 area of career, profession, community, volunteer service, charitable involvement, or other service.



Masonga Chipanshi CPA

Masonga obtained his CPA designation in Saskatchewan in 2017 and his Certified Internal Auditor designation in 2020. He is currently a Vice President on the Alternative Investments team at TD Asset Management Inc., a leading global investment manager with net assets over \$430 billion.

Masonga represents the western provincial bodies on the CPA Board of Examiners (BOE). The BOE oversees the CPA certification and licensure examinations, including the Common Final Exam (CFE).

Masonga has served on the Board of the Saskatchewan Games Council since 2021 and is currently the Chair of the Finance & Audit Committee. He also served on the Canadian Energy Council as a Youth Council member in 2017 and as a Board member on the Hill Alumni Association in 2015-16. Masonga served as an academic coach for the Hill School of Business JDC West team from 2014 to 2020.

As a proud CPA, Masonga is passionate about giving back to the profession, encouraging students to pursue the designation, and supporting candidates in the program. Included in his contributions are his work as a CPA Program Manager and Mentor at SaskTel and as a panelist for the CPA Western School of Business (CPAWSB) recruitment panel.



Sunil Shah CPA, CA

Sunil obtained his CPA, CA designation in Ontario in 2017 and was admitted as a member of CPA Saskatchewan in 2018. Sunil is currently a Manager at Baker Tilly LLP and a lecturer at Suncrest College in Yorkton.

At Suncrest College, Sunil shares his experience and discusses relative local, national, and global news

that impact our current economic affairs, helping students understand the importance accounting and finance play and how it can affect their daily lives.

Sunil is very active in his community as the current President of the Yorkton Chamber of Commerce and he has held various positions on the Chamber Board for the past 6 years. He is currently the Finance Chair for Telemiracle and is the past Treasurer of the Kinsmen Club of Yorkton. As Finance Chair, he is helping to reassess and implement controls that will serve the Board, management, and future members.

MAKE A NOMINATION

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.

CPA ASSIST

SOCIAL MEDIA, SCREEN USE, AND MENTAL HEALTH

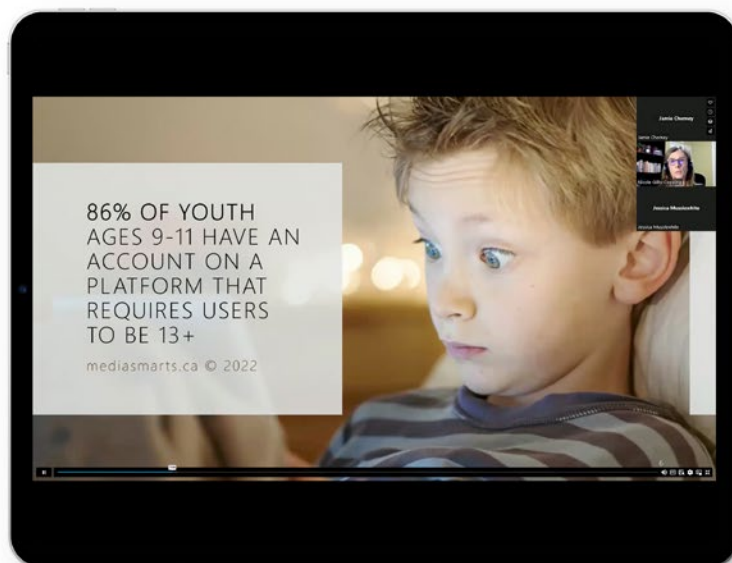
The influence of social media on the mental health of children and teens is a significant concern, with younger adolescents increasingly affected by excessive screen time. While this issue impacts many demographics, including adults, it appears to be more pronounced among adolescents. Social media can offer connection and community, but excessive screen time—especially without strong parental support—may contribute to mental health challenges among children and teens.

In a recent webinar presentation for [CPA Assist](#) titled, [Social Media, Screen Use and Mental Health](#), Nicole Gillis-Copping MSW, RSW, owner of Solace Counselling, gives insight into the impact of these topics on mental health. Nicole highlighted how excessive social media use correlates strongly with anxiety and depressive symptoms. Data shows that adolescents who spend more than three hours per day on social media are more prone to feelings of loneliness and hopelessness.

As this topic becomes a growing concern for parents, navigating it can be challenging. In the webinar, Nicole offered strategies for fostering better mental health amidst the effects of screen use on behaviour and provided precautionary measures for the potential dangers of an online persona. She discussed how parents can manage screen time, set boundaries, and model behaviour. She also shared hope for the future and strategies for pursuing better mental health for both parents and their families.

Understanding the balance between beneficial and harmful screen use is crucial for fostering a healthier relationship with technology. By implementing the strategies discussed, parents and guardians can better support their own and their children's mental well-being.

To learn more about the impact of social media and screen use on mental health, and how to create a supportive environment that promotes mental health and resilience in the digital age, [watch the webinar recording](#).



If you are looking for personalized support for you or your family, CPA Assist is here for you! CPA Assist provides confidential counselling services, 24/7 crisis support, and health and wellness services to Saskatchewan and Alberta CPAs, candidates, and their immediate families. Call the free confidential support line at 1-855-596-4222 or email cpaforbes@telus.net.



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SUMMER24

Terms and Conditions apply. Discount applies to Term Life Insurance policies up to \$1,000,000 only and cannot be combined with any other offer or promotion. Discount is taken off Term Life Insurance premiums payable until March 31, 2025. No cash value. Applicable to new policies only. Applications must be received by August 31, 2024. CPA Insurance Plans West reserves the right to cancel this promotion at any time. Please speak to an advisor for more information.

Get a quote at cpaipw.ca

CONGRATULATIONS

TO SASKATCHEWAN'S SUCCESSFUL MAY 2024 CFE WRITERS

Congratulations to Saskatchewan's 30 successful May 2024 CFE writers!

Please visit the CPA Saskatchewan website to view the [listing of successful candidates](#) from the May 2024 Common Final Examination (CFE).

To earn their CPA designation, all candidates must pass the CFE and complete the practical experience requirements. The national CFE ensures all Canadian CPAs meet the same nationally and internationally recognized high standards expected of the designation.

The demonstration of exceptional skill earned one Saskatchewan candidate, Jill Berenik, recognition on the May 2024 National Honour Roll.

SAVE THE DATE!

We look forward to celebrating Saskatchewan's successful May and September CFE writers at Convocation on Saturday, March 15, 2025, at TCU Place in Saskatoon!



"I am incredibly proud to be recognized on the Honour Roll for the May 2024 CFE. I want to thank my family, friends, and employer, HTH CPAs, for their support in my career so far. I am especially grateful to my husband and son for their patience through this journey and for believing in me when I needed it the most. Congratulations to my fellow successful candidates!"

—**Jill Berenik**
Hounjet Tastad Harpham CPAs

CONGRATULATORY MESSAGE FROM CPA SASKATCHEWAN

"Congratulations to the 30 Saskatchewan writers who were successful on the May 2024 CFE. Reaching this significant milestone in your journey to becoming a CPA is a testament to your commitment, hard work, and expertise, which will undoubtedly contribute to your future success. You should be very proud of this achievement!"

We are especially pleased to extend our congratulations to Jill Berenik, whose exceptional performance earned her recognition on the May 2024 National Honour Roll.

On behalf of the team at CPA Saskatchewan, we wish you continued success as you embark on the next phase of your careers!"

—**Shelley Thiel**, FCPA, FCA
CEO of CPA Saskatchewan

CONGRATULATORY MESSAGE FROM THE CPA WESTERN SCHOOL OF BUSINESS

"I am honoured to celebrate the outstanding achievements of the 30 dedicated candidates from Saskatchewan who have expertly navigated the complexities of the 2024 May CFE. Their remarkable results underscore not only their robust technical expertise but also the cultivation of essential professional competencies for their future endeavours," stated Yuen Ip, MBA, CPA, CMA, PMP, ICD.D, CEO of the CPA Western School of Business.

"On behalf of our team at the School, I extend my heartfelt congratulations and best wishes to these individuals as they advance in their professional journeys. Your perseverance and accomplishments are a testament to your unwavering dedication. We eagerly anticipate your future contributions and successes in the field."

2024 CPA PRAIRIE CONNECTION CONFERENCE

CPA Saskatchewan partnered with CPA Manitoba to host the 2024 CPA Prairie Connection Conference at TCU Place in Saskatoon and virtually on May 28-29, 2024. Our second joint conference was a huge success, with 350 CPA Saskatchewan registrations and 700 total attendees!

In-person and virtual attendees had the opportunity to win great prizes including an Apple product grand prize valued at \$1,000. They were also able to collect codes to redeem gamification prizes by attending sessions and visiting in-person and virtual exhibitor booths. Gamification prizes included tickets to the Saskatchewan Roughrider Labour Day Game and the Winnipeg Blue Bomber Banjo Bowl

game, complimentary registration to the Escape to Clear Lake event and golf tournament hosted by CPA Manitoba, complimentary 2025 conference registrations, Personal PD Passes, various gift cards, and CPA SK swag items.

This year's speaker lineup included five high-calibre keynotes, as well as knowledgeable and informative concurrent sessions on topics relevant to today's business and accounting landscape. Both in-person and virtual attendees had the opportunity to view replays of all sessions on the virtual conference platform, PheedLoop, until June 28, allowing all attendees to earn up to 25 CPD hours from one conference registration.



Conference MCs: Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan; and Geeta Tucker, FCPA, FCMA, CEO of CPA Manitoba



Keynote Speaker Eric Termuende, Best-Selling Author & Internationally Recognized Thought Leader



Keynote Speaker Dr. Dana Sinclair, Registered Psychologist, Clinical Assistant Professor and Author



Keynote Speaker Cherry Rose Tan, Futurist & Entrepreneur



Keynote Speaker Celina Caesar-Chavannes, Renowned Business Consultant, Coach & Best-Selling Author



Keynote Speaker Cadmus Delorme, Founder and CEO, OneHoop and former Chief of Cowessess First Nation

SAVE THE DATE!

The 2025 CPA Prairie Connection Conference takes place on June 18-19, 2025, in Winnipeg, MB, and virtually – we hope to see you there!

Day one began with a continental breakfast and an opening keynote from author Dr. Dana Sinclair, who shared tips from over 20 years of experience working with elite sports teams, an IndyCar driver, Olympic Athletes, and executives to help our audience perform at their best when it matters most. Lunch included an engaging keynote from Eric Termuende on the future of work, where he shared his research-backed blueprint for successful leadership in a world that has yet to be created. Day one concluded with a networking reception for in-person attendees featuring music from local artist [JJ Lavallee](#), who recently appeared on the Top 40 [Indigenous Music Countdown](#).

Day two began with breakfast and an early riser session from Jolene Watson, focusing on increasing confidence and charisma when connecting with others at events, business meetings, and conferences. Attendees then heard from our day two opening keynote, Celina Caesar-Chavannes, who spoke about the shortcomings of traditional Diversity, Equity and Inclusion, providing tools to overcome the challenges in order to create real equity and build brighter futures for organizations. In-person attendees enjoyed a delicious buffet lunch served by TCU Place along with our second keynote of the day, Cherry Rose Tan, who shared the trends, insights, and opportunities that will impact businesses ready to embrace technologies like Web3 and Metaverse. This year's conference concluded with a captivating and encouraging

keynote on Truth and Reconciliation from Cadmus Delorme of OneHoop Advisory Services and Flowing River Capital Group, former Chief of Cowessess First Nation.

Throughout the two-day conference, attendees had the opportunity to attend their choice of 15 concurrent sessions on topics including wellness, sustainability/ESG, management and leadership, cybersecurity, financial reporting, tax and economic updates, artificial intelligence, and open-source intelligence.

Visit CPA Saskatchewan's [Instagram](#) profile to view some highlights from this year's conference.



2024 CPA Prairie Connection Conference networking reception



2024 CPA Prairie Connection Conference

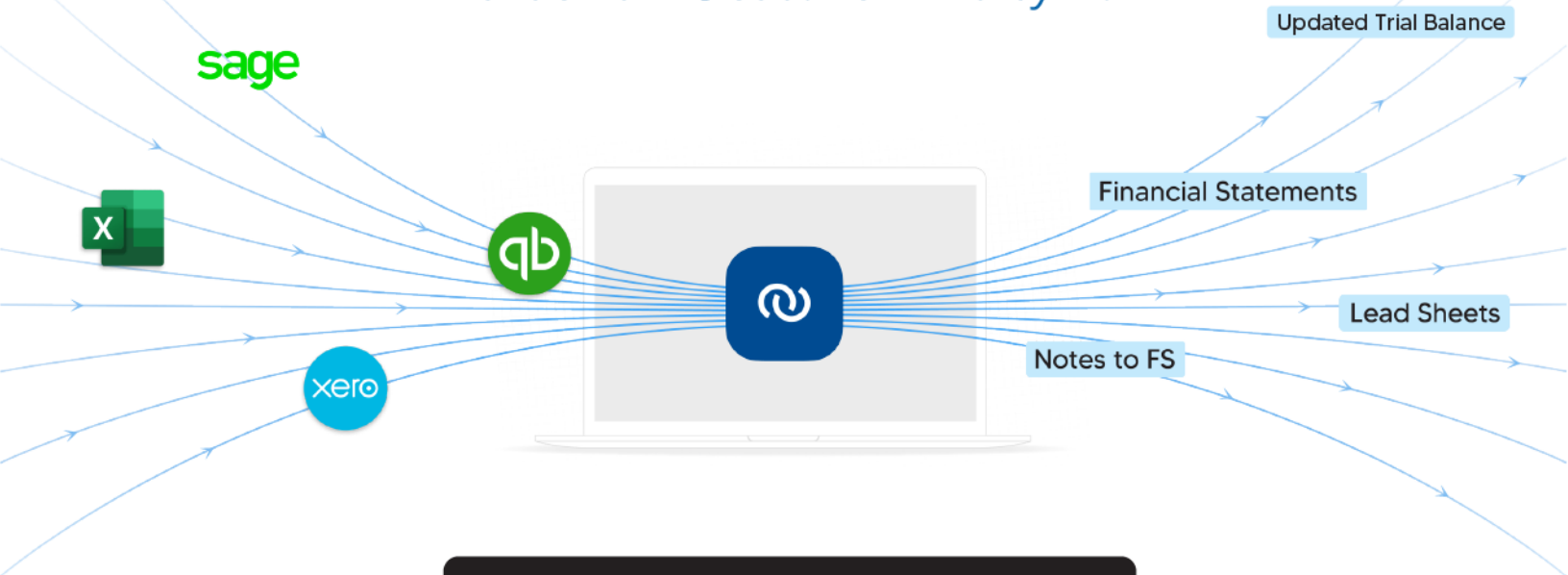


Networking reception entertainment provided by local artist JJ Lavallee



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WHAT IS A FIRM?

In June, CPA Saskatchewan provided members the opportunity to attend our “What is a Firm?” information sessions in Regina and Saskatoon. The presentation included information about when to register a firm, insurance requirements, licensing, and more while giving attendees the opportunity to discuss their questions in person. CPA Saskatchewan plans to make an on-demand version of the presentation available for members.

CPA Saskatchewan regularly receives member inquiries regarding the provision of bookkeeping services, which does not require firm registration – the graphic below illustrates the services generally considered bookkeeping. Visit our website for further information about [when to register a firm](#) or contact registrar@cpask.ca for further guidance.

ACCOUNTING VS BOOKKEEPING

UNDERSTAND THE DIFFERENCE

Presumption: All CPAs provide accounting services* as individuals inherently rely on a CPA for their expertise. Bookkeeping* does not require professional judgement of a CPA or the title ‘Chartered Professional Accountant’ or designation ‘CPA’.

CAUTION: Members who purport to only provide bookkeeping* services must be critical of their services, as offering an opinion or advice on the recording of a financial transaction can be done easily, which is considered accounting services.

The list of services generally considered bookkeeping include:



Record daily payments or expenses from a source document.



Send invoices or record payments from a source document.



Conduct bank reconciliations for review.



Produce a general ledger, trial balance or system-generated financial information.**



Provide a year-end file requested for a professional accountant (including basic year-end close entries).

*All terms are defined in Regulatory Bylaw 2.1.

**As referenced in CSRS 4200.

CPA Saskatchewan's updated Firm Guide for 2024-25 is now available. [Click here](#) to access your copy.

STAFF NEWS

CONGRATULATIONS RITA!

CPA Saskatchewan congratulates Rita Bennett, CPA Program Recruiter, on 30 years of service! Rita joined the Society of Management Accountants of Saskatchewan on January 4, 1994, and has worked in a variety of roles, almost always with candidates and students, throughout her 30-year career. Her passion for the profession is apparent in the connections she fosters with CPA prospects at various recruitment events throughout the province. Rita had the following to say when asked about this milestone anniversary:



Rita Bennett

CMA/CPA gave me the stability and the means to support my family and they have supported me through many life-changing events. They aren't just my employer; they are my family. I will always be thankful that they gave a girl, with not much experience, a chance to prove herself. I look forward to being with them for several more years.



Emma Story

WELCOME EMMA STORY

Emma joined the CPA Saskatchewan Regulatory team as Regulatory Coordinator, Conduct on July 22. As part of the Monitoring team, Emma will provide support to the Professional Conduct Committee and the Associate Director of Ethics and Enforcement. Welcome to the team, Emma!

CPA CAREER CONNECT

Connecting employers with qualified Chartered Professional Accountants across Saskatchewan.

Searching for a new career or an opportunity to join a Board?
Visit CPA Saskatchewan's job board, CPA Career Connect.





PD CONNECT

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2024-25 PROFESSIONAL DEVELOPMENT SEASON



THE 2024-25 PD SEASON WILL LAUNCH IN SEPTEMBER 2024

We are adding new providers and courses to our catalogue to provide you with even more options to support your lifelong learning!

Check out our course offerings on the CPA Saskatchewan website regularly and watch for updates in your monthly ENews as new courses are added throughout the year.

CPA SASKATCHEWAN PROFESSIONAL DEVELOPMENT COURSES

We offer a comprehensive catalogue with a wide variety of courses that allow you to learn in a way that's convenient for you. On-demand and audio courses are currently available with virtual courses starting in the fall.



You can search for courses on our [PD and Events Page](#) or find courses listed by provider on the [Course Provider Page](#).

PASSPORTS

APRIL 1, 2024 - MARCH 31, 2025

All CPA SK PD Courses may be purchased using your [Passport](#) credits at even greater savings from the cash price.



Personal

- 40 credits of learning
- Passport holder only

Corporate

- 80 credits of learning
- Anyone in your organization

COMPETENCIES

Courses are available for both technical and enabling competencies. You can search for any of the following competencies on our [PD and Events Page](#):

- Audit and Assurance
- Ethics
- Finance
- Financial Reporting
- Management Accounting
- Professional Skills
- Strategy and Governance
- Taxation
- Technology and Innovation



PUBLIC PRACTITIONER EDUCATION WEEK

OCTOBER 7 - 11, 2024

This week will include ten half-day sessions and a free lunch presentation which are focused on the needs of public practitioners. Registrations will be per session, allowing you to select the topics relevant to you and work within your schedule. Watch your email for further registration details.

THE ONE

NATIONAL CONFERENCE 2024

September 10-11, 2024 | Calgary, AB & Virtual

INSIGHT TO IMPACT

Created to connect and inspire accountants as members of one unified profession, The ONE National Conference is back for its 11th year!

The ONE National Conference is the only national event for CPAs that brings together nearly 2000 influential industry leaders and experts from across the country.

The ONE will be held in Calgary and online this fall in partnership with CPA Alberta. With a focus on key issues through a CPA lens, the ONE offers the freedom to choose a learning environment that works best for you.



From an accountant with Deloitte in Toronto to a mainstay in the entertainment industry, hear from keynote speaker Simu Liu.

With its blended format, The ONE offers more inclusive, flexible attendance choices to suit your variety of needs and circumstances. With packages starting at \$999, you can earn up to 31 CPD hours. A variety of topics will be covered, including:

- Accounting, audit, and tax
- Business strategy and performance
- Data and transformative tech
- Leadership and development

The value of the CPA as a strategic advisor has become increasingly important as we navigate uncertain times. Join CPA Canada in Calgary or virtually and explore how you can guide and lead strategy within your company and promote sustainable long-term success.

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 and from coast to coast, for a robust lineup of timely sessions, prominent keynotes (Simu Liu, Ramy Nassar and Zahra Al-Harazi), Learning Bundles, and additional strategic workshops available before or after the conference.

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

2024 FEDERAL BUDGET TAX HIGHLIGHTS

Published with permission from CPA Canada.

Some of the key tax changes announced on April 16, 2024, which take effect on varying dates, are summarized below. Please see the Department of Finance Canada's budget documents for details of these changes, and watch for updates on CPA Canada's [Canadian Tax News](#) webpage.



PERSONAL TAX CHANGES

CAPITAL GAINS INCLUSION RATE

The budget will increase the capital gains inclusion rate to two-thirds (from one-half) for corporations and trusts and to two-thirds (from one-half) on the portion of capital gains realized in the year that exceed \$250,000 for individuals, for capital gains realized on or after June 25, 2024.

LIFETIME CAPITAL GAINS EXEMPTION

The budget will increase the Lifetime Capital Gains Exemption (LCGE) to \$1.25 million of eligible capital gains (from \$1,016,836 in 2024) realized on the disposition of qualified small business corporation shares and qualified farm or fishing property, effective for dispositions that occur on or after June 25, 2024. Indexation of the LCGE will resume in 2026.

CANADIAN ENTREPRENEURS' INCENTIVE

A new Canadian entrepreneurs' incentive will reduce the tax rate on capital gains on the disposition of qualifying shares by an eligible individual to one-half the prevailing inclusion rate (i.e., one-third under the two-thirds capital gains inclusion rate proposed in the budget), on up to \$2 million in capital gains per individual over their lifetime. This measure will apply to dispositions on or after January 1, 2025.

ALTERNATIVE MINIMUM TAX

Changes to the alternative minimum tax (AMT) will:

- allow individuals to claim 80 per cent (instead of the previously proposed 50 per cent) of the Charitable Donation Tax Credit when calculating AMT
- fully allow deductions for the Guaranteed Income Supplement, social assistance, and workers' compensation payments
- allow individuals to fully claim the federal logging tax credit
- fully exempt Employee Ownership Trusts
- allow certain disallowed credits to be eligible for the AMT carry-forward (i.e., the federal political contribution tax credit, investment tax credits, and labour-sponsored funds tax credit)
- exempt from AMT certain trusts for the benefit of Indigenous groups.

These changes will apply to taxation years that begin on or after January 1, 2024.

MINERAL EXPLORATION TAX CREDIT

As announced on March 28, the government proposes to extend eligibility for the Mineral Exploration Tax Credit for one year to flow-through share agreements entered into on or before March 31, 2025.

CANADA CHILD BENEFIT

The budget will extend eligibility for the CCB to six months after a child's death (from one month), effective for deaths that occur after 2024.

DISABILITY SUPPORTS DEDUCTION

The budget will expand the list of expenses recognized under the Disability Supports Deduction, effective for 2024 and subsequent years.

EMPLOYEE OWNERSHIP TRUST TAX EXEMPTION

The budget provides further details on this proposed exemption, effective for qualifying dispositions of shares between January 1, 2024 and December 31, 2026.



VOLUNTEER FIREFIGHTERS TAX CREDIT AND THE SEARCH AND RESCUE VOLUNTEERS TAX CREDIT

The budget proposes to double this credit amount to \$6,000, effective for 2024 and subsequent taxation years.

HOME BUYERS' PLAN

The budget proposes to:

- increase the RRSP withdrawal limit to \$60,000 (from \$35,000), effective for 2024 and subsequent years for withdrawals made after April 16, 2024
- temporarily defer the start of the 15-year repayment period by an additional three years for participants making a first withdrawal between January 1, 2022, and December 31, 2025.

QUALIFIED INVESTMENTS FOR REGISTERED PLANS

The budget invites stakeholders to suggest ways to modernize and clarify the qualified investment rules for registered plans.

DEDUCTION FOR TRADESPEOPLE'S TRAVEL EXPENSES

The government will consider enacting a single, harmonized deduction for tradespeople's travel.

INDIGENOUS CHILD AND FAMILY SERVICES SETTLEMENT

The budget will exclude the income of the trusts established under the First Nations Child and Family Services, Jordan's Principle, and Trout Class Settlement Agreement from taxation. Payments received by beneficiaries of the trusts would also be excluded from federal income tax, effective for 2024 and subsequent taxation years.



REGISTERED CHARITIES TAX CHANGES

The budget proposes changes affecting:

- foreign charities registered as qualified donees
- the CRA's service to registered charities and qualified donees
- requirements for the issuance of donation receipts.



CORPORATE AND BUSINESS TAX CHANGES

CLEAN ELECTRICITY INVESTMENT TAX CREDIT

The 2024 budget provides the design and implementation details of this tax credit equal to 15 per cent of the capital cost of eligible property, which was announced in last year's budget. The credit will generally apply to eligible property that is acquired and becomes available for use on or after April 16, 2024 and before 2035, and is not part of a project that began construction before March 28, 2023.

CLEAN TECHNOLOGY MANUFACTURING INVESTMENT TAX CREDIT

The budget proposes adjustments to this tax credit to provide greater clarity to businesses engaged in polymetallic projects (i.e., projects engaged in the production of multiple metals). These changes would apply for property that is acquired and becomes available for use on or after January 1, 2024 (i.e., the same application date as the other aspects of this credit).

ACCELERATED CAPITAL COST ALLOWANCE

Proposed changes affect:

Purpose-built rental housing

The budget proposes an accelerated CCA of 10 per cent (from four per cent) for new eligible purpose-built rental projects that begin construction on or after April 16, 2024 and before January 1, 2031, and are available for use before January 1, 2036.

Productivity-enhancing assets

The budget proposes immediate expensing for new additions of property in three classes: Class 44 (patents or the rights to use patented information for a limited or unlimited period), Class 46 (data network infrastructure equipment and related systems software), and Class 50 (general-purpose electronic data-processing equipment and systems software), if the property is acquired on or after April 16, 2024, and becomes available for use before January 1, 2027. The enhanced allowance would provide a 100-per-cent first-year deduction and would be available only for the year in which the property becomes available for use. Property that becomes available for use after 2026 and before 2028 would continue to benefit from the Accelerated Investment Incentive.

2024 FEDERAL BUDGET TAX HIGHLIGHTS

CANADA CARBON REBATE FOR SMALL BUSINESSES

The budget proposes to return a portion of pollution pricing fuel charge proceeds via a new Canada Carbon Rebate for eligible small and medium sized-businesses. The refundable tax credit would be available to a Canadian-controlled private corporation that files a tax return for its 2023 taxation year by July 15, 2024.

INTEREST DEDUCTIBILITY LIMITS - PURPOSE-BUILT RENTAL HOUSING

The budget proposes to expand an exemption from the excessive interest and financing expenses limitation (EIFEL) rules to include an elective exemption for certain interest and financing expenses incurred before January 1, 2036, in respect of arm's length financing used to build or acquire eligible purpose-built rental housing in Canada.

NON-COMPLIANCE WITH INFORMATION REQUESTS

The budget proposes several amendments to the information gathering provisions in the Income Tax Act. These amendments will affect:

- a proposed new notice of non-compliance issued by the CRA
- questioning under oath
- compliance orders
- stopping the reassessment limitation clock
- certain tax statutes administered by the CRA

These amendments will come into effect on royal assent.

AVOIDANCE OF TAX DEBTS

The budget proposes a supplementary rule to strengthen the tax debt anti-avoidance rule. This measure will apply to transactions or series of transactions that occur on or after April 16, 2024.

REPORTABLE AND NOTIFIABLE TRANSACTIONS PENALTY

The government intends to remove from the scope of this general penalty provision the failure to file an information return for a reportable or notifiable transaction under the mandatory disclosure rules. This amendment will be deemed to have come into force on June 22, 2023.

MUTUAL FUND CORPORATIONS

Proposals in the budget will preclude a corporation from qualifying as a mutual fund corporation where it is controlled by or for the benefit of a corporate group (including a corporate group that consists of any combination of corporations, individuals, trusts, and partnerships that do not deal with each other at arm's length). Exceptions will ensure that the measure does not adversely affect mutual fund corporations that are widely held pooled investment vehicles. This measure would apply to taxation years that begin after 2024.

SYNTHETIC EQUITY ARRANGEMENTS

The budget proposes to remove the tax-indifferent investor exception (including the exchange-traded exception) to the anti-avoidance rule that denies the dividend-received deduction in respect of synthetic equity arrangements. This measure will apply to dividends received on or after January 1, 2025.

MANIPULATION OF BANKRUPT STATUS

The budget proposes to repeal the exception to the debt forgiveness rules for bankrupt corporations and the loss restriction rule applicable to bankrupt corporations. This change will subject bankrupt corporations to the general rules that apply to other corporations whose commercial debts are forgiven. The bankruptcy exception to the debt forgiveness rules will remain in place for individuals. These measures will apply to bankruptcy proceedings that begin on or after April 16, 2024.



INTERNATIONAL TAX MEASURES

CRYPTO-ASSET REPORTING FRAMEWORK AND THE COMMON REPORTING STANDARD

The budget proposes to implement the Crypto-Asset Reporting Framework (CARF) in Canada. The measure will impose a new annual reporting requirement on entities and individuals (referred to as crypto-asset service providers) that are residents in Canada, or that carry on business in Canada, and that provide business services effectuating exchange transactions in crypto-assets. These measures will apply to 2026 and subsequent calendar years.

WITHHOLDING FOR NON-RESIDENT SERVICE PROVIDERS

The budget will provide the CRA with the legislative authority to waive the tax withholding requirement over a specified period for payments to a non-resident service provider if certain conditions are met. This measure will come into force on royal assent.

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CLIMATE ACCOUNTANTS HAVE AN EYE ON THE FUTURE

AS BUSINESSES GRAPPLE TO ADDRESS CLIMATE CHANGE, A NEW BREED OF ACCOUNTING PROFESSIONALS HAS EMERGED TO BRIDGE THE GAP BETWEEN FINANCIAL EXPERTISE AND ENVIRONMENTAL RESPONSIBILITY

By Ali Amad

This article was originally published by CPA Canada and has been republished by CPA Saskatchewan with permission.

In the wake of increasing environmental consciousness and a growing commitment to sustainability, a new type of CPA has emerged: the climate accountant. This specialized professional plays a crucial role in assessing both the risks and opportunities associated with climate change, supporting companies in navigating the carbon accounting landscape and integrating broader ESG considerations throughout their operations.

“Climate accountants like myself are basically translators who [help businesses understand and address climate and ESG](#),” says Katie Blum, a Canadian CPA and principal at Holtara, an ESG consultancy in New York.

Blum started her career on a more traditional path with Deloitte in 2017. As a senior consultant based in Toronto, she focused on finance function modernization and process improvement. “At the time, the term ‘climate accountant’ didn’t exist,” she says. “I was very engaged with Deloitte’s ESG initiatives, but I was always under the impression that these were side-of-desk efforts—things you did because you enjoyed them. They were never necessarily the focus.”

But the business world was beginning to pay more serious attention to [climate change](#) – and the [role companies play](#) in mitigating and adapting to its impacts. This heightened

awareness rapidly gained momentum after the historic 2015 Paris Agreement, where nearly 200 parties committed to limiting global temperature increases to well below two degrees Celsius above pre-industrial levels.

In 2019, Blum became more acutely aware of the challenge when she represented Deloitte at the 10th annual One Young World Summit in London. During the event, 1,500 young leaders convened to tackle the planet’s most pressing challenges, with climate change at the forefront of many panel discussions. “[There was] a recognition that it was the onus of businesses and the private market to start pulling up their socks and drive positive change to make sure we have a viable planet,” she says. “The summit helped me see that there was more to good business than profit and that I wasn’t satisfied with the change I was driving with my current work.”

Keen to explore different opportunities, Blum joined the Toronto-based firm Manifest Climate as a climate strategist in 2020, where she assisted in building their sustainability consulting efforts. The following year, the Canadian government announced its commitment to achieving net-zero emissions by 2050, aligning with more than 120 countries that have made similar pledges. To address the pressing need for more reporting standards ensuring the fulfillment of these commitments, new regulatory bodies have emerged in the past three years.

CLIMATE ACCOUNTANTS HAVE AN EYE ON THE FUTURE

Established by the International Financial Reporting Standards (IFRS) Foundation in 2021, the International Sustainability Standards Board (ISSB) issued its inaugural sustainability disclosure standards, [IFRS S1 and IFRS S2](#), in June 2023. In Canada, the recently created Canadian Sustainability Standards Board has already commenced operations to support ISSB standards adoption.

“A lot of big companies have made public statements about ambitious ESG targets like becoming net zero,” says Blum. “Where the business world is falling short right now is accountability to those targets and ensuring that promises are being met: if you’re going to talk the talk, you’ve got to walk the walk.”

Blum believes this accountability gap presents a major opportunity for CPAs to harness their skills by enabling businesses to understand and adhere to the new metrics. These efforts are the focus of her position at Holtara, where she guides clients in optimizing sustainability and ESG across the investment lifecycle, from initial acquisition to exit opportunities or IPOs.

When Blum first started as a climate accountant in 2020, the field was primarily confined to minor [CSR-driven activities](#). Today, it is becoming integrated into a business’s operations, with numerous companies embedding new ESG or sustainability-specific roles within their core finance functions. But there’s still more work to do: According to a 2022 Deloitte survey on sustainability, 68 per cent of Canadian finance professionals reported a deficiency in sustainable finance skills within their organizations.

“Climate accounting has really taken off in the past two years, but it’s still nowhere near as mature a market as traditional financial reporting,” Blum says. “Eventually, the goal is for climate and ESG data to be treated with the same level of rigour and integrity as conventional financial data. The field is in the midst of growing pains right now, and the rules aren’t as robust or detailed, but this presents an exciting opportunity for CPAs to get in at the ground level.”

ECONOMIC DATA PORTAL FOR CANADIAN BUSINESS

Good decision-making requires current data. Stay on top of economic trends and track key indicators for the economy, the labour market, debt and inflation, social components, as well as sustainability. Bookmark [this tool](#) to have these key indicators – updated weekly – at your fingertips.



REMINDER TO REPORT CPD

*We are over halfway into 2024!
Report any CPD taken to date in
2024 in the member portal.*

The “My CPD” tab in the member portal includes a 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. View the [Guide to CPD Reporting](#) for resources and guidance.

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 2023 and 2022, please contact monitoring@cpask.ca.

CAMARADERIE IS NOT CULTURE

By Steven Langer

Lately, I have been talking a lot with clients about trying to build or enhance a healthy workplace culture. Often, I hear responses that they already have a great culture because they have family BBQs, go to team-building activities, and have great perks for staff in their office. While this is part of what builds a healthy workplace culture, it is not necessarily indicative of a healthy workplace culture. These are acts of camaraderie, whereas culture is the spoken and unspoken rules, the day-to-day interactions, expectations, and behaviours that take place each day in your workplace. Culture goes deeper than camaraderie. So, let's take a look at how to build a healthy workplace culture.

Camaraderie is the glue that binds a team together – the shared laughter in the break room, the support during challenging projects, and the mutual celebration of victories – big or small. Consider camaraderie as the spark that ignites the flame. It's the impromptu coffee chats, the casual workplace conversation and jokes, and the collective sighs of relief during hectic times that contribute to a positive atmosphere. Yet, for this flame to endure and illuminate the path to healthy workplace culture, it must be accompanied by intentional actions and an awareness of the everyday situations that mold our professional ecosystem.

Camaraderie can lead to a healthy culture, fostering an environment where individuals feel seen, heard, and valued. While camaraderie serves as a catalyst, it's the ongoing choices we make in our daily interactions that sculpt the culture we inhabit.

For a workplace culture to thrive, camaraderie must be the launching pad, not the destination. The transformation from camaraderie to culture requires a conscious effort to embed shared values, foster open communication, and cultivate a sense of purpose and belonging that extends beyond individual tasks.

Culture is the sustained rhythm beneath the surface; the collective heartbeat of an organization. It's reflected in how decisions are made, conflicts are resolved, and achievements are celebrated. Healthy workplace culture is not merely the absence of toxicity; it's the presence of intentional, positive practices that promote well-being, inclusivity, and continuous growth.

Often, it's the seemingly mundane instances that collectively wield the power to mold a culture. It's the way feedback is given, the approachability of leadership, and the acknowledgment of both success and failure.

It's the consistency in recognizing and rewarding efforts, the commitment to diversity and inclusion, and the transparent communication that characterizes a workplace culture. Even more, in our current environment, it's the flexibility given to a staff member to care for a loved one, to show up at their child's performance during the day, or to work from home if possible.

Think about the rituals in your office – the weekly team huddle, the impromptu pop-by chats throughout the day, or the collaboration taking place both before or after a meeting officially starts or ends. These seemingly routine occurrences are the subtle architects of culture. They create a rhythm, a shared language, and an unwavering standard that defines what the organization values.

As an organizational wellness consultant, I've witnessed the profound impact of these everyday situations on workplace well-being. It's the manager who takes a moment to check in on their team member's mental health, the leader who openly discusses the importance of work-life coherence, and the organization that invests in professional development. These actions create a ripple effect, influencing the collective psyche, and setting the tone for a culture that prioritizes both individual and organizational flourishing.

In essence, camaraderie and culture are symbiotic – one nurturing the other. Camaraderie acts as the initial catalyst, fostering a sense of connection and collaboration. Yet, for camaraderie to evolve into culture, it requires a deliberate and sustained effort. It's about recognizing the power of everyday, seemingly routine situations and infusing them with intentionality.

So, as leaders and key people in our workplace, let's not forget that camaraderie is incredibly important, but it alone is not reflective of your culture. Invest in the everyday situations within our workplaces. How do we give feedback? How do we celebrate achievements? How do we handle challenges? These are the building blocks of culture. By intentionally shaping these moments, we contribute to a workplace culture that not only thrives but becomes a source of inspiration and empowerment for all.

This content has been supplied by Steven Langer at [Well By Design](#), an organization helping workplaces achieve a healthy working culture that can lead to increased productivity, employee satisfaction, and retention.



STAY UP TO DATE

CPA CANADA'S FORESIGHT INITIATIVE



IDENTIFYING AND CONTROLLING THE RISKS OF GENERATIVE AI

Season 6, Episode 2 – In this episode, Cathy Cobey, FCPA, from EY, discusses the impact generative artificial intelligence (Generative AI) will have on the accounting profession and evaluates how CPAs should identify and mitigate the risks of adopting this technology.

HOW CPAS CAN MANAGE A MORE POLARIZED WORKPLACE

Season 5, Episode 3 – In this episode, renowned team effectiveness advisor and author of *The Good Fight*, Liane Davey, PhD., discusses how to manage problems in a workplace arising from individuals with polarized views. This episode digs into the skills CPAs need to master to successfully navigate this emerging issue. Listen now to deepen your understanding of how effective conflict navigation and communication can not only become a crucial part of your role but also a driver of your success in an increasingly polarized world.

CPA CANADA MEMBER BENEFITS

Take advantage of savings, professional development, and more.

As a member of CPA Canada, you receive exclusive access to numerous benefits both personally and professionally. Visit cpacanada.ca to learn more about the savings and offers available to CPAs.



SUSTAINABILITY

IFRS SUSTAINABILITY KNOWLEDGE HUB

As an ISSB Capacity Building Partner, CPA Canada is very pleased to contribute to the [IFRS Sustainability Knowledge Hub](#), formally launched at COP28. CPAs will be instrumental in helping Canadian businesses build capacity to keep up with quickly evolving and complex standards, and our collective strength positions Canada as a significant contributor to this conversation.

SOCIAL IMPACT

MONEY LAUNDERING – THE HIDDEN TRAIL: MASTERING MONEY PODCAST- SEASON 9, EPISODE 1

Increased risks of fraud scams leading to money laundering have intensified as we step further into the digital era. As our financial institutions become more digitized, a fraudster's ability to generate and move illicit funds anonymously and instantaneously increases. [Tune in](#) for this and more great episodes in Season 9!

COMMUNITY FINANCIAL LITERACY SESSIONS

CPA Canada offers sessions to empower your community with [financial literacy](#) so they can manage their money more confidently. Request a session for your community or organization, or become a volunteer today!



The mandatory tagging period for all Saskatchewan CPAs expires November 10, 2024. Following this date, tagging your legacy designation becomes optional. More information to come.



REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS

NEW MEMBERS THROUGH GRADUATION

Aaron Baker, CPA
Callie Drury, CPA
Jade Dziadyk, CPA
Lina Eastman, CPA
Adebukola Folarin, CPA
Kaitlyn Gault, CPA
Arydan Healy, CPA
Tate Hedemann, CPA
Tyler Hermann, CPA
Hong Huang, CPA
Taylor Johnson, CPA
Cindy Kiumbura, CPA
Megan Kruesel, CPA
Steven Lafleur, CPA
Daniel Lai, CPA
Brittany Matichuk, CPA
Cameron Mugford, CPA

Andrew Owen, CPA
Kenneth Peakman, CPA
Aidan Penner, CPA
Thi Pham, CPA
Gavin Robinson, CPA
Sepideh Rostampour, CPA
Kirah Rutzki, CPA
Angela Sauchyn, CPA
Kevin Shen, CPA
Yuliya Shono, CPA
Matthew Ulrich, CPA
Nathan Velde, CPA
Jackson Wiegiers, CPA
Qing Yan, CPA
Jorden Zazula, CPA

NEW MEMBERS TO CPA SK

Brett Andersen, CPA, CA
Erkin Atakhanov, CPA, CA
Ruslan Cebotari, CPA, CMA
Shelley Conroy, CPA, CMA
Gina Guild, CPA
Melanie Harty, CPA, CA
Brittany Hutchings, CPA
Kevin Kwan, CPA, CA
Timur Lidzhiev, CPA, CGA
Anjali Mago, CPA, CGA
Kevin Napady, CPA, CA
Paras Rajgor, CPA
Shaweta Roopra, CPA, CA
Angela Smith, CPA, CA
Mary Wilkinson, CPA
Scotty Wollf, CPA
Edwin Yau, CPA, CA

IN MEMORIAM

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

- **George Donald Leier**, CPA, CA from Calgary, AB on November 30, 2023
- **Keith Charles Rolfe**, FCPA, FCA from Sidney, BC on December 7, 2023
- **Trevor Dean Ives**, CPA, CA from Warman, SK on October 30, 2023
- **Brian George Robertson**, CPA, CA from Melville, SK on November 5, 2023
- **Elden Marvin Moline**, CPA, CA from Prince Albert, SK on August 16, 2023
- **Kevin L. Krug**, CPA, CMA from Saskatoon, SK on February 13, 2024
- **Milton Richard Sather**, CPA, CA from Guelph, ON on August 1, 2015
- **Geoffrey G. Hurren**, CPA, CMA from Australia on May 10, 2024
- **Gary Farnsworth**, CPA, CMA from Saskatoon, SK on February 26, 2024
- **Laurence Richard Seaker**, CPA, CA from Regina, SK on May 21, 2024
- **Brian R. Kinder**, CPA, CA from Calgary, AB on June 8, 2024
- **Douglas Edward Cuddington**, FCPA, FCA from Regina, SK on June 6, 2024
- **Derrick Norman Oberhofer**, CPA, CA from Saskatoon, SK on June 19, 2024

Our thoughts are with their families and friends.



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On June 6, 2024, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following individual:

BYRON KENT FRASER

The registration of this individual has been suspended for the period of **one (1) day** pursuant to Regulatory Bylaw 33.1(a) due to non-compliance with Bylaw 10.4 and Board Rule 466.9.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

June 18, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On June 6, 2024, 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 Bylaw 33.1(a) due to non-compliance with Bylaws 4.4, 16.2(b)(iv), 27.1, 27.2, 130.9, and Board Rules 316.15 and 467.1.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

June 20, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

PETER EWORITSEMOGHA AWALA

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 (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 General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

JENNIFER AWREY

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATIONS

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member and their firm:

GLEN ALLEN BAILEY

GLEN A. BAILEY, CPA PROFESSIONAL CORPORATION

The registration of this member 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 (Renewal and Fees), Bylaws 23.2, 23.3, 23.4, and Board Rule 323.1 (CPD).

The registration of this firm has been suspended pursuant to Regulatory Board Rule 333.7 as its only member has been suspended.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

NYLE JAMES COCKWILL

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

BRIAN J. DE MONTBRUN

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ISAGANI TABANAO FABI

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATIONS

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member and firm:

T. ALLAN JELICOE

T. A. JELICOE CPA

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 (Fees).

The registration of this firm has been suspended pursuant to Regulatory Board Rule 333.7 as its only member has been suspended.

During this period of suspension, this individual and company 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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

TESSA M. KELLN

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

SHARON LYNNE KUEMPER

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

OLUWADAMILARE GABRIEL LANIYAN

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 (Renewal and Fees).

During this period of suspension, this individual 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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

YANGYANG LIU

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 (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 designation 'Chartered Professional Accountant' or the initials 'CPA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

APRIL LEANNE MADDEN

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 (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 General Accountant', or the initials 'CPA' or 'CGA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

CHANDER SHEKHAR MANTRAVADI

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

MATTHEW JAMES PINCH

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ERIN KRISTI RENEE SADER

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 (Renewal and Fees).

During this period of suspension, this individual 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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

DANA L. SCHNEIDER

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ALAN KEITH SOLHEIM

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 (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 'Chartered Accountant', or the initials 'CPA' or 'CA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ALANA MARIE TAILLON

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 (Renewal and Fees).

During this period of suspension, this individual 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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member:

ANGELA J. WERLE

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 (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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF MEMBER REGISTRATION AND LICENCE CANCELLATION

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of member registration and licensure of the following Affiliate member:

RAVEENA KAUR DHALIWAL

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.

As of the effective date, the public is advised that this member is no longer authorized to practice professional accounting in Saskatchewan which means this member cannot authorize the release of an audit engagement report, a review engagement report, a financial reporting opinion or any other certification, declaration or report on behalf of a licensed firm in Saskatchewan in accordance with Section 18 of *The Accounting Profession Act*.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

MICHAEL JAMES MORRISON

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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF MEMBER REGISTRATION AND LICENCE CANCELLATION

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of member registration and licensure of the following Affiliate member:

TODD IAN FREER

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.

As of the effective date, the public is advised that this member is no longer authorized to practice professional accounting in Saskatchewan which means this member cannot authorize the release of an audit engagement report, a review engagement report, a financial reporting opinion or any other certification, declaration or report on behalf of a licensed firm in Saskatchewan in accordance with Section 18 of *The Accounting Profession Act*.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On July 2, 2024, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member:

LIZA DAWN RICHER

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

July 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF DISCIPLINE DETERMINATION AND ORDER

On June 27, 2024, the Discipline Committee of the Institute of Chartered Professional Accountants of Saskatchewan issued its Determination and Order for:

KENNETH E. (TED) LEWIS, CPA, CMA

The member has been found guilty of professional misconduct under Section 26 of *The Accounting Profession Act* in respect of services to eight (8) clients beginning in or about November 2021 through January 2023.

Specifically, Lewis failed to act with integrity and demonstrate due care and competence expected of a registrant by authorizing the release of audit engagement reports without the prior authorization of an external monitor when they knew that they were restricted from doing so. In addition, Lewis failed to complete audit engagements in compliance with the CPA Canada Handbook accounting and assurance standards.

Visit www.cpassk.ca [Lewis, Kenneth E. \(Ted\) - Discipline](#) for the full Determination and Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

July 4, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF DISCIPLINE DETERMINATION AND ORDER

On May 14, 2024, the Discipline Committee of the Institute of Chartered Professional Accountants of Saskatchewan issued its Determination and Order for:

A1 ACCOUNTING GROUP LLP

The firm has been found guilty of professional misconduct under Section 26 of *The Accounting Profession Act* related to failures to uphold appropriate policies designed to ensure that in the conduct of the practice the members complied with the profession.

The failures included the issuance of audit reports without the required authorization of the licensed external monitor by a restricted partner including two (2) reports for which there was non-compliance with the applicable CPA Accounting Handbook Standards for material financial statement items.

Visit www.cpassk.ca [A1 Accounting Group LLP - Discipline](#) for the full Determination and Order.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

May 24, 2024

BE PART OF A TRANSFORMATIONAL LEARNING EXPERIENCE WITH THE Indigenous Learners in Accounting (ILA)

In response to the Truth and Reconciliation Commission's Calls to Action and the United Nations Declaration of the Rights of Indigenous People, ILA is dedicated to breaking down systemic barriers and fostering increased Indigenous representation in the accounting profession.

Our courses are:

- Developed by Indigenous subject matter experts
- Supported by Indigenous facilitators
- Taught by Indigenous instructors

Find out more at cpawsb.ca/ILA

Ryanna Bourke
Future CPA

becomeacpa@cpask.ca
Call us at 306.359.0272



AFOA ALBERTA
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CPA

SASKATCHEWAN