



C E L E B R A T I N G

10 YEARS

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Celebrating Excellence at the Member Recognition Gala

Our Members, Our Strength

Inspiring Stories of Saskatchewan CPAs

CPD Verification

Key Findings for Members

Cybersecurity and Phishing

Stay Informed to Stay Ahead of Cybersecurity Threats



THE INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN

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CPA SASKATCHEWAN 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 SASKATCHEWAN VISION

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

CPA SASKATCHEWAN VALUES

- Ethical Behaviour
- Excellence
- Innovation
- Accountability
- Leadership

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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Please contact Pam Hoffart,
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Coordinator for CPA Saskatchewan
at phoffart@cpask.ca.



NOTES FROM YOUR LEADERSHIP

A MESSAGE FROM THE CEO OF CPA SASKATCHEWAN



Shelley Thiel, FCPA, FCA
CEO, CPA Saskatchewan

As CPA Saskatchewan celebrates our 10th anniversary as a unified profession, we take the opportunity to reflect on the transformative journey of the accounting profession in Saskatchewan. The past decade has been a period of significant change, marked by resilience through a global pandemic, the rapid evolution of technology, and an increased focus on environmental, social, and governance (ESG) issues.

We have seen significant growth in our membership — from 4800 members to over 5500 members. Over the past decade, CPA Saskatchewan has welcomed over 1000 new CPAs through the CPA education program. Every day, our members demonstrate the core values of CPAs, rooted in ethics and competence. They embody diversity, strength, and an innovative spirit. CPAs are leaders in our communities, providing financial expertise to organizations in every sector of the economy. Through sharing their time and skills in volunteer activities, they make Saskatchewan a better place for all. Our profession is led by a strong group of dedicated volunteers, both as CPA Saskatchewan Board members and on our regulatory committees.

I am extremely proud of our CPA Saskatchewan team. In 2014, we were focused on transition and adapted to working together in new ways. We matured into a team committed to continued collaboration, innovation, and excellence. Our dedicated and enthusiastic staff are thriving, both individually and as a team.

As I reflect on the members, the volunteers, and our staff, I am reminded of the wisdom of Helen Keller who said, “Alone we can do so little; together we can do so much.”

As we look forward, the work on the New Certification Program stands as a testament to the profession's dedication to ongoing improvement and adaptation as the landscape in which we live and do business shifts. CPA Saskatchewan continues to thrive. Our commitment to collaboration with our fellow provincial and territorial bodies and CPA Canada ensures that as the world evolves, so does the collective strength and expertise of Canadian CPAs. As we celebrate our 10th anniversary, we celebrate the strength of our profession and our members.



CPA Saskatchewan Staff – minus a couple of team members.

NOTES FROM YOUR LEADERSHIP

A MESSAGE FROM THE CHAIR OF THE CPA SASKATCHEWAN BOARD



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

Congratulations to CPA Saskatchewan on 10 years of unification! With the passage of time, it is thought provoking to think about our achievements as a profession and the accomplishments of our membership in that time.

I suspect we can all think of examples in our own right. CPAs who started and grew businesses from scratch. CPAs who confidently led their organizations through the global pandemic at a time when nothing was certain. CPAs who are leading the adoption of emerging technologies in ways we didn't realize were possible 10 short years ago. CPAs who spend their evenings and weekends volunteering for their local community organization. CPAs driving change in ESG. CPAs that spend a few extra minutes each day coaching a junior colleague. And most commonly, CPAs that have earned their place as a trusted, knowledgeable advisor to their clients or organization.

There are few professions that carry so much influence across so many different areas and our collective impact is something for all CPAs to unite and take great pride in. It is impossible to predict the change the next 10 years will bring, yet I'm confident the CPA role as a trusted leader and advisor will remain the same, rooted in our values of ethical behaviour, innovation, leadership, excellence, and accountability.

CONVOCATION

Save the date! The successful writers of the May and September 2024 CFE will be invited to a convocation celebration that will take place on March 15, 2025 at TCU Place in Saskatoon, SK. Once finalized, details will be emailed to all successful candidates and shared with all members in an upcoming ENews.



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](#).*



A DECADE IN REVIEW

November 10, 2014

CPA SK became the 3rd provincial body to unify with the proclamation of *The Accounting Profession Act*. Members were required to tag their legacy designation(s) for 10 years.

Members: 4,817
Registered Firms: 284
Licensed members: 338

PD offerings: > 100 sessions (mostly in-person); 2100 registrations.

2014

CPA Assist launched in partnership with CPA AB to provide free, confidential counselling and wellness services to CPA Saskatchewan members, candidates, and their immediate families.

November 10, 2019

Members: 5,038
Registered Firms: 355
Licensed members: 364

PD offerings: >200 sessions; 3,700 registrations.

2019

December 14, 2021

CSRS 4200 came into effect. As of this date, only licensed CPAs are able to authorize compilation engagement reports resulting in the implementation of a new tier of licensing for compilations.

2021

The profession released the CPA Competency Map 2.0, which is being used in the development of the New Certification Program (NCP).

Lixian Cao, CPA, became the first Saskatchewan candidate to receive the Governor General's gold medal for the highest national standing on the May 2022 CFE.

2022

CPA SK hosted the inaugural CPA Prairie Connection Conference, our first-ever hybrid conference offering, in partnership with CPA MB.

The first 2 course/module offerings in the Indigenous Learners in Accounting Initiative were introduced.

The inaugural Public Practitioner Education Week was launched in partnership with CPA MB.

Megan Evans, CPA, became the second Saskatchewan candidate to receive the Governor General's gold medal for the highest national standing on the September 2023 CFE.

2023

November 10, 2024

Members: 5,595
Registered Firms: 450
Licensed members: 746 (large increase due to the introduction of CSRS 4200)

PD offerings: >400 sessions (mostly virtual live webinars, on-demand or audio); 7,700 registrations.

1,019 new CPAs have come to membership over the past decade (25% of members with no legacy designation). Members with legacy designations are no longer required to tag under the Act.

2024



PD CONNECT

YOUR CENTRALIZED DESTINATION FOR PD OFFERINGS

CPA Saskatchewan has streamlined the member experience for all PD offerings, including CPA PRO!

Easy access to materials

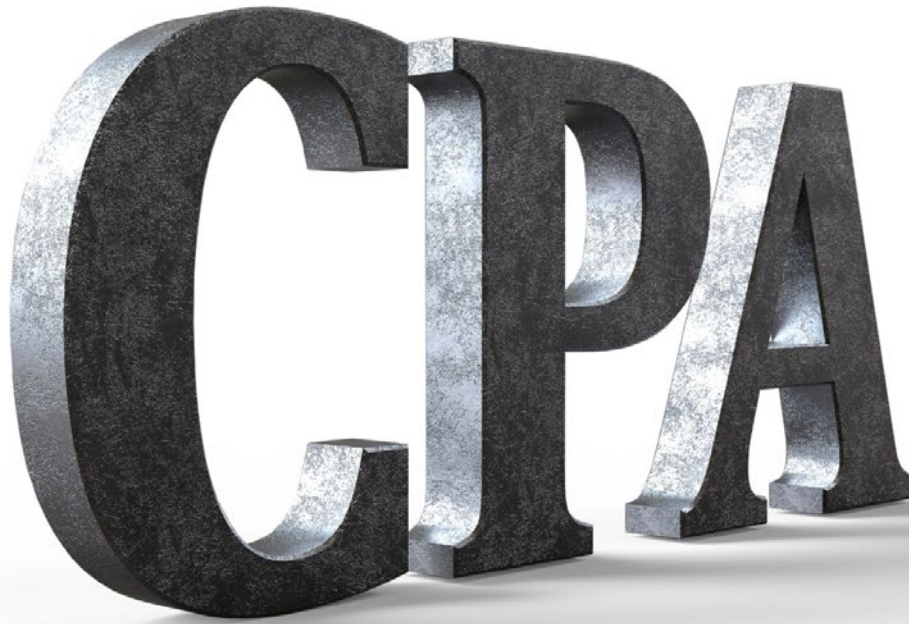
Track your progress within courses

Download records of completion

And much more!

TRY IT TODAY





USE OF THE CPA DESIGNATION IN SASKATCHEWAN

CHANGES TO LEGACY DESIGNATION TAGGING

Effective November 10, 2024, CPA Saskatchewan members may choose to use only their CPA designation or both their CPA and legacy designation(s) after their name.

FREQUENTLY ASKED QUESTIONS:

What has prompted this change?

This change was prescribed by *The Accounting Profession Act* established on November 10, 2014.

Do I have to continue to tag myself as a CPA?

Members who earned their CPA post-unification (after November 10, 2014) must continue to use at least their CPA designation as follows:

- Member Name, CPA or Member Name, FCPA

Members who earned their legacy designations (CMA, CGA, or CA, as well as FCMA, FCGA, and FCA) pre-unification (before November 10, 2014) may choose to use only their CPA designation or both their CPA and legacy designation(s) after their name as follows:

- Member Name, CPA or Member Name, CPA, CA (Member Name, FCPA, Member Name, FCPA, FCA)
- Member Name, CPA or Member Name, CPA, CGA (Member Name, FCPA, Member Name, FCPA, FCGA)
- Member Name, CPA or Member Name, CPA, CMA (Member Name, FCPA, Member Name, FCPA, FCMA)

Can I still use my legacy designation if I choose to?

Yes, you may continue to use your legacy designation.

Will I ever be forced to drop my legacy designation?

No, you will never be forced to drop your legacy designation.

What do I need to change or update?

When tagging your professional designation, you should remain consistent. If you are choosing to remove your legacy designation, it is advisable to update all your individual professional branding, marketing, and communications materials, including personal social media sites/profiles, and business cards.

This is because the purpose of the change is to reduce public confusion — and a member using a legacy designation in one context and not another adds to public confusion.

Go to the [member portal](#) and follow the prompts to have CPA Saskatchewan remove the use of your legacy designation in our online registry, “Find a CPA” and in any correspondence.

What about any degrees or other designations?

While not required, it is convention that your CPA, and any legacy designation you choose to use, would come immediately after your name, except in the case of a PhD. For example:

- Member Name, CPA, MBA
- Member Name, CPA, LLB
- Member Name, PhD, CPA

What areas does tagging apply to?

Tagging rules apply to all representations of your professional credentials. Here are examples of instances that do not comply with the tagging rules:

- A charitable website which identifies a Board member with the following language: “Alex is a chartered accountant in Regina”;
- Signage outside a business which states the firm name, followed by “Certified General Accountants” or any other legacy designation;
- Language suggesting you still hold a legacy designation. For example, a former CGA named Julie MacDonald can tag as “Julie MacDonald, CPA, CGA,” but cannot describe herself as “a Chartered Professional Accountant and a Certified General Accountant.”

No professional accountant in Saskatchewan is currently a Certified General Accountant, Chartered Accountant, or Certified Management Accountant, and has not been since 2014.

The same principle applies to how you identify yourself descriptively. For instance, your website might say: “Kevin has been a CMA for over twenty years, holding increasingly senior roles.” This is not accurate and would need to be changed, as you are not currently a CMA.

A better description might be, “Kevin is a CPA who has held increasingly senior roles, having earned his CMA designation over twenty years ago,” or “Kevin is a former CMA, now a Chartered Professional Accountant (CPA), who has held increasingly senior roles throughout the twenty years of his career.”

Are firms required to tag?

No, firms are not permitted to use the legacy designation without using the CPA. Tagging applies only to individual members. Please visit the [When to Register a Firm](#) page on our website for more information.

Is this rule for Saskatchewan alone?

Each provincial CPA body has its own rules regarding tagging. In Quebec, for instance, legacy designations are no longer permitted. Other provinces either provide the option to tag or still require legacy tagging.

How can I request a change to my tagging?

If you wish to update your tagging, please go to the [member portal](#) and follow the prompts to have CPA Saskatchewan remove the use of your legacy designation in our online registry, “Find a CPA” and in any correspondence.

Questions?

If you have any questions, comments, or concerns surrounding the use of your CPA designation, please contact our Registration team at registrar@cpask.ca or call (306) 359-0272 for assistance.

USE OF FOREIGN DESIGNATIONS

The completion of a foreign accounting body's certification program does not ensure that the individual is subject to regulations that are consistent with Saskatchewan's regulatory standards. Therefore, there is risk of public confusion if a CPA Saskatchewan member fails to use their foreign accounting designation appropriately or if a foreign accounting designation is used by someone who is not a member of CPA Saskatchewan.

1. CPA Saskatchewan members – A foreign accounting designation may be used by a CPA Saskatchewan member in good standing, provided that the foreign designation is displayed together with, and after, the Canadian CPA designation. If the member chooses to display a foreign designation, they must also show the jurisdiction where the authority to use the non-Canadian accounting designation was granted.

For example:

Acceptable – Jane Smith, CPA, CA, CPA (Illinois)

Not acceptable – Jane Smith, CPA, CA, CPA (US) – US state boards grant the US CPA designation; therefore, the applicable state is the correct jurisdiction to display.

Acceptable – Mary Jones, CPA, CGA, ACCA (UK)

Not acceptable – Mary Jones, ACCA (UK)

2. Non-CPA Saskatchewan members – An individual holding a foreign accounting designation who is not a member of CPA Saskatchewan is not permitted to display that foreign designation after their name to signify membership with a professional accounting organization while working in SK, regardless of whether the jurisdiction is displayed.

For example:

Not acceptable – Robert Smith, CA (New Zealand)

Not acceptable – Robert Smith, CA

Not acceptable – Tracy Lee, CPA (Illinois)

Not acceptable – David Jones, CPA (Alberta)

Not acceptable – Lisa Chan, ACCA (UK)

Not acceptable – Lisa Chan, ACCA

However, the individual may refer to their foreign accounting credentials in the body of their resumé or in their biography on a firm or company website, provided that any such reference is factually correct.

We are aware that some organizations are listing the names and foreign designations of foreign-designated staff in their firm or company directories. Please note it is only appropriate to list foreign designations for staff members who are also members of CPA Saskatchewan and the disclosure of these designations must comply with the requirements noted above.

A final note: If you come across a non-member using the CPA designation in Saskatchewan, please email CPA Saskatchewan at registrar@cpask.ca so that appropriate action can be taken. Again, our legislation provides for the protection of the CPA designation, and we rely on members and firms to be vigilant with regard to its use.

A DISCUSSION WITH THE REGISTRARS OF CPA SASKATCHEWAN



Leigha Hubick, CPA
Registrar



Bill Hill, FCPA, FCA, CMA

To reflect on CPA Saskatchewan's first 10 years as a unified profession, Pam Hoffart, Communications and Events Lead at CPA Saskatchewan, sat down with the first Registrar of CPA Saskatchewan, Bill Hill, FCPA, FCA, CMA, and our current Registrar, Leigha Hubick, CPA, to discuss the creation of CPA Saskatchewan's regulatory framework, the legislative drafting process, and the impact that process has had in strengthening the profession as we know it.

CPA SK: Can you provide an overview of the legislative drafting process? What were the biggest accomplishments in drafting what is now known as *The Accounting Profession Act*?

Bill: This was a two-year exercise. We were informed in late 2012 that unification of the accounting professions involving the Certified Management Accountants and Chartered Accountants was being seriously discussed. The Certified General Accountants joined the conversation later. Select staff got to work on the legislation project immediately as conversations with government indicated this would be an item for the 2013 legislative agenda. We had to, in consultation with officials from the Ministry of Finance and subject to Ministry of Justice review, provide draft legislation and related documents to the Minister of Finance to be tabled. Even though this seemed like a long lead time, we knew we had lots of work on this project, as well as our day jobs, so we just jumped right in!

Leigha: The whole idea of unification started out of Quebec in December of 2011 when their Ministry of Professions directed the three legacy bodies to be one profession so they had to move very quickly. It certainly took some time for the rest of the country to decide.

Bill: We started with a review of the existing legacy body Acts, because one of the things that we wanted out of this whole process was not to go backwards, or in other words, to not lose any of the positive aspects from the existing legislation. Then we prepared a legislative framework which set out the key elements we wanted in our new Act, including establishing a reserved scope of practice, protecting title, and designation.

Government had provided a template for regulated professions entitled, "Model Professions Act" for us to review. We were a bit naive in the beginning in respect to the purpose of the Model Professions Act, we viewed it as a guide, not as a prescription. As I said earlier, an important part of our work in drafting the legislation for CPA Saskatchewan was the scope of practice and the protection of any derivative of the existing three designations. Therefore, the first draft of our Act was prepared as we wanted it. However, the Ministry of Justice wanted our Act to be drafted based on the Model Professions Act with limited deviation. Let the discussion begin!

The advantage in writing our own legislation, in our own naive way at the start, was capturing all the things that we wanted for our legislation that we could refer to throughout the process.

Leigha: The process of drafting our legislation was an iterative cycle of meetings with Finance, and their legal counsel, the Ministry of Justice. One of the initial components to the regulatory framework development over that time is **rules by CPAs for CPAs**. We weren't going to rely solely on lawyers to do the drafting/writing, so Bill and I were drafting it word for word with a lot of internal debate about the language used, subject throughout to legal counsel, regulatory committee, and Board review.

Bill: Another key part of the process was that proposed Bylaws also had to be available for review prior to the final passage of the Act. That's where Leigha really got actively involved as a drafter/reviewer. We had to find the balance between what should be in the Act and what could

Continued on page 10

be in the Bylaws. Something we figured out early was to get as much into the Bylaws as possible, due to timeliness of the bylaw amendment approval process versus amendments to legislation.

Leigha: That's when a Bylaws Advisory Committee was formed, chaired by Marg Ellard, FCPA, FCMA, FCA. It was important to have someone neutral who wasn't working for one of the professions. All the Bylaws that were drafted were reviewed by the Committee. There was also a Transitional Steering Committee, comprised of legacy body Board members, that we went to if the Advisory Committee couldn't determine a direction.

In our discussions with the Ministries, we were clear that we weren't moving forward without the things that needed to be in the legislation for the success of the profession and to ensure that the public is properly protected. In the final stages, one of the contentious points was over what to call the Act. The initial proposed name was the Chartered Professional Accountants Act as the legacy Acts had always been referred to by the name of the body. It was Bill who had the vision for it to be called *The Accounting Profession Act* as there is one profession in accounting. Like the *Medical Profession Act* and the *Legal Profession Act*, it's about the profession and not the designation.

Bill: In that process there was also the question of our title. We wanted the title 'Accountant', but the Ministry determined it was too generic. We reasoned that engineering is another professional body with the same issue with the term engineer, and as a result, they're called Professional Engineers. So, in the meeting with the Ministry, I said, "What about the title Professional Accountant?" The Ministry couldn't say it was too generic as we had already agreed on the name of the Act, *The Accounting Profession Act*, and we had a precedent with the Professional Engineers.

Leigha: The whole point of this exercise of unification was to reduce public confusion and to only have one designation/title. One of the huge wins was paving the way for who can refer to themselves as a Professional Accountant.

Bill: And having the ability to prosecute violations of the protective provisions in the Act through the courts.

I think we also need to mention the Ministry of Finance, and in particular, the Minister, Ken Krawetz, the Deputy Minister, Clare Isman, FCPA, FCMA, and the Opposition Finance Critic, Trent Wotherspoon, at that time for their support in the legislative development process. Their support really helped in moving us along by getting us on the Spring 2014 legislative agenda.

CPA SK: What was the value of the unification from a regulatory perspective? Is there anything else you would add to what you've already touched on?

Leigha: The biggest win in unifying was getting the reserved area of practice that didn't exist before with any of the legacy bodies. Literally anyone could sign an audit before November

of 2014. Your personal trainer at the gym could be executing your audit of financial statements and there would be no legislative recourse preventing or punishing them from doing so. I don't think that there was anyone who had been involved in any of the legacy bodies who didn't want a reserved area of practice for audits and reviews, so there was a lot of pressure to get that.

We knew that the reserved area of practice was something we would fight for, but then we had to craft what the reserved area of practice was going to be. I distinctly remember in all those conversations we had determined that only licensed CPAs could do audits and reviews. Compilations weren't initially included in the reserved area of practice, however, at the time, the compilations standard was already over twenty years old, so we had to future proof the scope of practice definition so we wouldn't have to propose amending the legislation if the standard changed in the future.

It turns out that we did 'future proof' the definition of 'practice of professional accounting', because when the compilation standard did change in January of 2022, we were able to bring compilations into the licensing world without changing our legislation.

Bill: That was really a selling feature for a lot of the members. If we could get that reserved area of practice through this process, we would have their support in unifying. With the reserved area of practice through licensing, we're not just screening out people outside of the profession, but even within. This recognizes that audits, reviews, assurance services, and compilations are a unique aspect of practice and even Professional Accountants need to have certain competencies to perform these functions.

One of the other big victories from unification was the creation of a larger body with additional resources. It doesn't matter how many registrants you have as a professional body, your responsibilities are the same. Having more resources available enables the organization to be more effective and to achieve a greater degree of efficiency in regulation.

CPA SK: What changes did members face at the time of unification?

Leigha: This was a net-new profession that didn't look or function like the previous three legacy bodies. There were also some real practical changes — for example, all transitionally licensed members had to reapply for a licence as we needed consistent data for all licencees.

Tagging of legacy designations was new; even the new terminology was a big change for members. The title Professional Accountant, registrant and registration, licensing, and the reserved area of practice were new. The change in the beginning was challenging for everybody, however, most members really did approach it with a genuine interest of compliance and wanting to ensure they were doing what they needed to do. I believe that members have really embraced this designation and what it means to be a CPA over the past decade. Members are more educated about the profession and

its regulation than they've ever been and that's tremendously valuable for us.

CPA SK: Can you describe CPA Saskatchewan's inaugural regulatory framework versus what we have now?

Bill: There were several principles that were established initially, and I think for the most part, those have stood the test of time. Some examples were making sure that regulation was risk-based, and that it results in appropriate and congruent outcomes. Additionally, operating as an integrated regulatory body, and not in silos, was functionally important.

In our regulatory framework, we have committees as the significant decision-makers so that it's not just the Registrar or the Board determining all outcomes. So, it's essentially a peer CPA group making key decisions, with public representation to get the public perspective brought to those decisions as well.

Leigha: The way the regulatory framework was initially designed from day one, the Board was involved in any of the regulatory actions that would remove a member's rights, such as suspensions, cancellations, etc. We always knew committees would be fundamentally important and make those really hard decisions, but part of the evolution of the regulatory framework is that the committees all have significantly more authority over time than they did that first year after unification. We're not just going to regulate and enforce as that's not in the best interest of the public. Instead, we determined we would have a monitoring team and really focus on education and communication.

Once we learned more about what actually worked in the context of committee-based decision making and ensuring consistency with other functions while respecting the legislative regime, we refined our processes and found better ways to do things. There needed to be escalation in the regulatory process that is well communicated, with opportunities to educate members before moving to enforcement which is not always the right outcome.

Bill: The legislation is more prescriptive for the Conduct and Discipline Committees' responsibilities and authorities. I think over time, we stopped taking a literal interpretation of every one of those provisions. I recall a key comment from the Justice official which I will paraphrase: 'Every system of justice established in legislation allows for reasonable discretion'. We found opportunities to have a little bit more flexibility and to move some of that direction down to the Bylaw and Board Rules level.

The other point that I would make about the regulatory framework is that the foundation for all regulation is education. The reason that professions are subject to provincial legislation is because we fall under the sphere of education, which is under provincial jurisdiction. At a very high level, all professional regulation is based on a foundation of education before certification — having the basic competencies for admission to the profession and

then ongoing professional development to enhance those competencies. When we regulate, we want registrants to take the education path to being competent CPAs who act with good character. Even through some regulatory enforcement outcomes, there's an education component which is prescribed through a rehabilitation order of some form.

CPA SK: How do you think unification improved the quality of services from CPAs?

Leigha: I think the public is better off, not just because they have one body to come to with a concern or complaint, but the standardization of ongoing learning requirements is also huge in improving the quality of services from our members. As a provincial Institute, the investment we've been able to put into offering dynamic PD opportunities to our members, allowing them to stay current and competent, means they should be able to deliver a higher quality of service. One of our duties under the Act is to assure the public of the skill, knowledge, competency, and professional proficiency of CPAs. I think we've been able to fulfill that duty over the last 10 years as the access our members have to resources is better than it's ever been because we are a unified profession.

Bill: The restriction placed on the practice of professional accounting was another way unification improved the quality of services from CPAs. What that does, indirectly, is allows those who have moved out of assurance practice to put more of their development resources into their other areas of practice. Because of this, I think tax practice has probably improved significantly, as well as business advisory or consulting services.

Public trust doesn't just include individuals, it's organizations as well, including government. Part of building public trust is through relationships with other organizations that have an obligation in terms of public accountability. Having a unified profession has allowed us to build these relationships. I think the recognition of our profession has been enhanced considerably with other government agencies and ministries as well since the establishment of CPA Saskatchewan.

Leigha: Yes, we've been given opportunities to consult on substantial legislation where there's a perceived role for CPAs to play.

CPA SK: Do you have any final thoughts you'd like to share?

Leigha: My final comment is that I think Bill came to the table early with concepts like 'registrant', 'registered', and 'risk based'. His vision and foresight clearly enabled us to have a very solid base that we could move forward from.

Bill: The process leading up to unification and subsequently over the last 10 years involved many key people, in addition to Leigha and me, some of whom we've mentioned, many whom we did not. CPA Saskatchewan would not be where it is today without the engagement and commitment of those folks, including legacy and current CEOs, Board members, and committee members.

CPA SASKATCHEWAN NEWS & EVENTS

CPA SASKATCHEWAN CELEBRATES 10 YEARS

This fall, over 450 members and candidates registered to join CPA Saskatchewan at our luncheon celebrations held across the province to celebrate our 10th anniversary as a unified profession. Members celebrating 25, 40, or 50 years with the profession had the opportunity to attend the celebrations to receive their anniversary pins in person.

The luncheons included a brief presentation from Shelley Thiel, CEO of CPA Saskatchewan, who provided key highlights from the past 10 years and a look forward at the future of the profession, as well as an excellent opportunity for networking between members, CPA Saskatchewan staff, and Board members.

CPA Saskatchewan would like to express our gratitude to all the members who came out to celebrate our 10th anniversary — we hope to see you again at a future event!





Prince Albert Luncheon



Prince Albert Luncheon



Swift Current Luncheon



Weyburn Luncheon



Regina Luncheon



Regina Luncheon



Yorkton Luncheon



Yorkton Luncheon

ANNIVERSARY PIN RECIPIENTS



Shelley Thiel, FCPA, FCA, pictured with 40 year pin recipients in Regina (left to right): Dean Schmiedge, CPA, CMA; Kevin Reese, CPA, CMA, CA; Doug Matthies, CPA, CA; Dan Hunter, CPA, CMA; John Hartney, CPA, CMA; and Randolph Stephan, CPA, CA.



Shelley Thiel, FCPA, FCA, pictured with 25 year pin recipients in Regina (left to right): Regan Textor, CPA, CMA; Tina Svedahl, CPA, CMA; Cindy Scott, CPA, CMA; Marielee Reddekop, CPA, CMA; Mischelle Read, CPA, CGA; Kevin Pritchard, CPA, CMA; Connie Hope, CPA, CGA; Trina Clairmont, CPA, CMA; Savitri Chandramohan, CPA, CMA; and Keri Ziegler, CPA, CA.



Shelley Thiel, FCPA, FCA, pictured with 25 year pin recipient, Loralie Raiche, CPA, CA, in North Battleford.



2 Shelley Thiel, FCPA, FCA, pictured with 40 year pin recipient, Karen Cunningham, CPA, CA, in Saskatoon.



Shelley Thiel, FCPA, FCA, pictured with 25 year pin recipient, Barbara Hogeweide, CPA, CA and 50 year pin recipient, Dennis Ulmer, CPA, CA, in Prince Albert.



Shelley Thiel, FCPA, FCA, pictured with 25 year pin recipients in Saskatoon (left to right): Stacey Hirschfeld, CPA, CA; and Jill Wickenburg, CPA, CGA.



At the Saskatoon luncheon, CPA Saskatchewan recognized Merlis Belsher, FCPA, FCA, on 64 years with the profession and Pat Pitka, FCPA, FCA, on 60 years with the profession.



Shelley Thiel, FCPA, FCA, pictured with 50 year pin recipients in Regina (left to right): Bill Hill, FCPA, FCA, CMA; and Stan Thorp, FCPA, FCA.



Shelley Thiel, FCPA, FCA, pictured with 40 year pin recipients in Saskatoon (left to right): Wayne Evanisky, CPA, CMA; Dale Graves, CPA, CMA; Rodney Katchorek, CPA, CA; Joyce Kroeger, CPA, CA; and Isabelle Opikokew, CPA, CMA.



Shelley Thiel, FCPA, FCA, pictured with 40 year pin recipient, Greg Smith, FCPA, FCA, in Swift Current.

2024 CPA SASKATCHEWAN MEMBER RECOGNITION AWARDS GALA

CPA Saskatchewan was pleased to celebrate six outstanding members and Regulatory Committee Volunteers at our 9th annual Member Recognition Gala which took place at the Sheraton Cavalier in Saskatoon, SK on October 18th. With over 100 attendees, the evening provided a wonderful opportunity to celebrate excellence in the profession.

We were honoured to recognize six individuals who have made significant contributions to the profession and their communities. Lori Ireland, FCPA, FCMA (AGT Foods), Greg Keller, FCPA, FCA (Ernst & Young LLP), Dailene Kells, FCPA, FCGA (Deloitte LLP), and Rod Sieffert, FCPA, FCA (recently retired from MNP and former CPA Saskatchewan Board Chair), were presented Fellow Chartered Professional

Accountant certificates and pins. This year's four FCPA recipients are leading examples of excellence in the CPA profession, all making an impact in valuable and versatile ways throughout their careers. Congratulations!

We were also pleased to present Early Achievement Awards to two members who are already making an impact early on in their careers: Masonga Chipanshi, CPA (TD Asset Management) and Sunil Shah, CPA, CA (Baker Tilly SK LLP). Congratulations! We look forward to seeing your continued success.

More information about this year's recipients can be found in the [Summer 2024 edition](#) of the CPA Saskatchewan Connect newsletter.





Paul Lepage, CPA, CA, CPA Saskatchewan Board Chair; Sunil Shah, CPA, CA; Masonga Chipanshi, CPA; Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan.



Paul Lepage, CPA, CA, CPA Saskatchewan Board Chair; Greg Keller, FCPA, FCA; Dailene Kells, FCPA, FCMA; Lori Ireland, FCPA, FCMA; Rod Sieffert, FCPA, FCA; Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan



CPA Saskatchewan Board and Committee Members: Riaz Abbas, CPA; Tom McClocklin, CPA, CA; Paul Lepage, CPA, CA; Jolene Anton, CPA, CA; Jeff Hansen, CPA, CA; Laurette Lefol, CPA, CMA; Josh Stranden, CPA; Morris Smysnuik; James Barr, FCPA, FCA; Leanne Ashdown, CPA, CMA; Tyler Campbell, CPA, CA; Bev Betteridge, CPA, CMA; Willie Birss, CPA, CA; Matt Hladun, CPA, CA.



Paul Lepage, CPA, CA; Early Achievement Award recipient Masonga Chipanshi, CPA; Shelley Thiel, FCPA, FCA



Paul Lepage, CPA, CA; Early Achievement Award Recipient Sunil Shah, CPA, CA; Shelley Thiel, FCPA, FCA



Shelley Thiel, FCPA, FCA; FCPA recipient Dailene Kells, FCPA, FCGA; Paul Lepage, CPA, CA.



Shelley Thiel, FCPA, FCA; FCPA recipient Greg Keller, FCPA, FCA; Paul Lepage, CPA, CA.



Shelley Thiel, FCPA, FCA; FCPA recipient Lori Ireland, FCPA, FCMA; Paul Lepage, CPA, CA.



Shelley Thiel, FCPA, FCA; FCPA recipient Rod Sieffert, FCPA, FCA; Paul Lepage, CPA, CA.

MAKE A NOMINATION

If you know a CPA deserving of recognition, download a nomination form today — nominations are always being accepted.

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 Saskatchewan Mission and Vision throughout their career as a CPA.

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.

CELEBRATING 10 YEARS OF MEMBER RECOGNITION AWARD RECIPIENTS

Since the unification of the profession on November 10, 2014, CPA Saskatchewan has been honoured to recognize the following outstanding members through the Member Recognition Awards Program:

Early Achievement Award Recipients:

Erin Campbell, CPA
Aaron Picton, CPA
Masonga Chipanshi, CPA
Sunil Shah, CPA, CA

Fellow Chartered Professional Accountants:

Charles J. Baldock, FCPA, FCA
James Barr, FCPA, FCA
Merlis Belsher, FCPA, FCA
Terry Downie, FCPA, FCA
Regan Exner, FCPA
Sheila Fillion, FCPA, FCA
Dallas Green, FCPA, FCGA
Tim Herrod, FCPA, FCA
Lori Ireland, FCPA, FCMA
Nathalie Johnstone, FCPA, FCA
Greg Keller, FCPA, FCA
Dailene Kells, FCPA, FCGA
Robert Korol, FCPA, FCMA
Mark Lang, FCPA, FCA
Diana Leray, FCPA, FCA
Keith Martell, FCPA, FCA
Victoria McDougall, FCPA, FCGA
Michael Pestill, FCPA, FCMA
Thomas D. Robinson, FCPA, FCA
Adynea Russell, FCPA, FCA
Rod Sieffert, FCPA, FCA
Sarah Tkachuk, FCPA, FCA
Scott Verity, FCPA, FCA
Val Watson, FCPA, FCA

Lifetime Achievement Award Recipient:

Shelley Brown, FCPA, FCA



A NOTE FROM CPA SASKATCHEWAN'S FIRST LIFETIME ACHIEVEMENT AWARD RECIPIENT

Shelley Brown, FCPA, FCA

Shelley was the recipient of CPA Saskatchewan's first Lifetime Achievement Award in 2020.

We asked her to reflect on her career and what being the only recipient of this award in Saskatchewan so far means to her.

Becoming the first recipient of the Lifetime Achievement Award from CPA Saskatchewan is a recognition that I would never have aspired to or believed possible. I left life on the farm at the age of seventeen to move to the big city of Saskatoon to attend the College of Commerce (now the Edwards School of Business) at the University of Saskatchewan. I had no idea what I wanted in a career or even what the opportunities might be. I quickly found that I liked accounting and that set my career path. After graduation my first focus was on obtaining my Chartered Accountant designation. I then spent my career of forty years as an auditor in public practice, first with EY and then with Deloitte.

I became involved in the profession early in my career, although the firms did not encourage such participation at the time. First, it was committee work, then provincial council work, and then national Board work. Being the

Chair of the Canadian Institute of Chartered Accountants during the unification negotiations that created the CPA designation and CPA Canada was perhaps the most challenging and rewarding project of my career. I also became involved in my community, serving on many non-profit Boards and other charitable work. Again, this was not an activity that was encouraged or supported by the firms, but I believed that it was important to give back to my community. I was also a champion for diversity, although at the time this was not yet viewed as a business imperative. In short, through my career, I believe that I focused on doing the right thing.

Now, firms and businesses value involvement in the profession and the community and see diversity, equity, and inclusion not only as a business imperative but critical to success. Did I play a small role in influencing these changes? I hope so, but there were many voices driving change. I have been able to do so many interesting things in my career and I feel that I owe so much to my education and CPA designation. To be recognized by CPA Saskatchewan with a Lifetime Achievement Award was unexpected and also very humbling. Thank you so much for this great honour.

REMINDER

**COMPLETE YOUR CPD HOURS BY
DECEMBER 31, 2024.**

Report your hours.

Retain your documentation.

Stay in good standing.

IMPORTANT DEADLINES:

✓ **DECEMBER 1, 2024**

Deadline to submit Member Licence Renewal

✓ **DECEMBER 31, 2024**

Deadline to submit Firm Renewal and Professional Corporation Renewal

✓ **APRIL 30, 2025**

Deadline to report and declare 2024 CPD hours and submit your Annual Renewal, Fees and CPD.



SHAPING OUR PROFESSION

Operating under *The Accounting Profession Act*, CPA Saskatchewan is the regulatory body for the CPA profession in Saskatchewan. It is our duty to serve and protect the public and exercise our powers and discharge our responsibilities in the public interest at all times. This is accomplished through the regulation of the practice of the profession and governance of registrants in accordance with the Rules. CPA Saskatchewan aims to assure the public of the knowledge, skill, proficiency, and competency of registrants in the practice of professional accounting and other services provided by registrants.

CPA Saskatchewan's operations are divided into two categories, Regulatory Affairs and Member Services.

CPA SASKATCHEWAN REGULATORY AFFAIRS

Regulates the practice of the profession and governs registrants in accordance with the [Rules](#) through the regulatory functions of registration, monitoring, and conduct & discipline.

CPA SASKATCHEWAN MEMBER SERVICES

Provide a broad range of programs, services, and resources to assist CPAs at every stage of their career from student to member, focusing on member education, member outreach, member engagement, events, communications, and recruitment.

CPA Saskatchewan is governed by a Board of 13 members, consisting of 11 CPAs and two public appointees. The profession governs itself through committee-based decision-making. Volunteers form the five regulatory committees. The Discipline Committee and Professional Conduct Committee are established under The Act. The Rules Committee, Registration Committee, and Professional Practice Committee are established under the CPA Saskatchewan Bylaws. These committees of volunteers are the main decision-makers within CPA Saskatchewan's regulatory framework.

BOARD OF DIRECTORS

The CPA Saskatchewan Board has been instrumental in shaping the CPA profession in Saskatchewan over the past 10 years. Thank you to the following Board members for your dedication and time spent serving our profession:

John Amundson, FCPA, FCA

Jolene Anton, CPA, CA

Glen Bailey

Bev Betteridge, CPA, CMA

Carrie Carson, CPA, CA – Chair
(2020-2022)

Kirk Cherry – Public Appointee

Blair Davidson, FCPA, FCA – Chair
(2016-2017)

Tracy Dittmann, CPA, CMA

Boni Dorish, CPA, CMA

Nisha Doshi, CPA

Clay Dowling – Public Appointee

Regan Exner, FCPA – Chair
(2017-2018)

Gayle Holman, FCPA

Paul Jacob, CPA, CMA

Disha Joshi, CPA, CA

Bob Kenny, FCPA, FCA

Ryan Kitchen, CPA, CA

Annette Klassen, CPA

Bob Korol, FCPA, FCA

Doug Kosloski – Public Appointee

Laurette Lefol, CPA, CMA – Vice-Chair
(2023-present)

Paul Lepage, CPA, CA – Chair
(2023-present)

Diana Leray, FCPA, FCA – Chair
(2019-2020)

Travis Massier, CPA

Tom McClocklin, CPA, CA

Martin McInnis, FCPA
(Chair 2014-2016)

Davey McLellan, CPA, CA

Jan McLellan Folk, FCPA, FCMA

Mike Pestill, FCPA, FCMA – Chair
(2018-2019)

Adynea Russell, FCPA, FCA

James Salamon, FCPA, FCA

Rod Sieffert, FCPA, FCA – Chair
(2022-2023)

Morris Smysnuik – Public Appointee

Darcy Spilchen, CPA, CA, CMA

Josh Stranden, CPA

Sharon Strueby, CPA, CMA

Laurie Thomas, CPA, CMA

Clayton Veresh, CPA, CA

A NOTE FROM THE INAUGURAL BOARD CHAIR OF CPA SASKATCHEWAN

It is amazing to think that 10 years have passed since we “united the clans.” Besides looking forward to not having to “tag” designations any longer, I’m very appreciative that CPA Saskatchewan has asked me to reflect on our transition to one unified accounting designation and to provide me the opportunity to congratulate the CPA Saskatchewan organization, and our membership, on our 10th anniversary!

As co-Chair of the transition committee tasked with bringing the designations together in Saskatchewan, and then as the first Chair of the Board of the new organization, I am very proud of what we accomplished together. For those of you who have been involved with merging organizations, you will know that at some times during the process, it feels like it might never end. Certainly, there was a lot of work involved in our merger and some very tough decisions to make along the way.

To this day, unification becomes a topic of discussion in my professional circles when I mention that I was involved. The many learnings and experiences I encountered in those early days continue to serve me well in my current professional role and in the board rooms of the organizations I serve as a director.

A few things come to mind when I think back — remembering why we were merging and who we were ultimately serving and benefiting by merging, especially when things got tough, was critical to ensuring we made good decisions. Honest and robust communication to all key stakeholders was critical to maintaining everyone’s trust that we were leading them to a good outcome. And, having a sense of urgency — Saskatchewan can be proud that we were one of the first jurisdictions to successfully merge, providing us the opportunity to influence things on a national level — but also patience to let people absorb and adapt to the significant change that was occurring was important to ensuring those people remained committed to helping us get things across the finish line.

To my fellow Board members, transition committee members, the staff and management of the three legacy organizations and the current CPA Saskatchewan organization, the folks in government that were instrumental in getting our new legislation in place, and to our membership, let me say congratulations on this 10 year anniversary. We created something truly remarkable together that continues to serve our members and the public in a very distinguished way.



Martin McInnis, FCPA

REGULATORY COMMITTEES:

Current committee rosters can be viewed on the CPA Saskatchewan [website](#). Thank you to all committee members over the past 10 years for providing their valuable time and effort to support and enhance the profession. You will find more information about CPA Saskatchewan's regulatory committees and the role they play in the profession below.

RULES COMMITTEE

Rules consist of The Act, Regulatory Bylaws, Regulatory Board Rules, Discipline Committee Rules, Administrative Bylaws and Administrative Board Rules, and the Rules of Professional Conduct, as amended from time to time. Rules establish the rights of registrants, obligations of registrants, the responsibilities of CPA Saskatchewan, and power of CPA Saskatchewan. Clear and consistent regulation through these Rules enables registrants to promptly and consistently comply and enables ease of enforcement, where necessary, by CPA Saskatchewan. The Act specifies enforcement mechanisms related to protecting the designation, title, and practice of professional accounting.

The Rules Committee makes recommendations to the Board for amendments or adoption of Rules and relies on receiving member responses to its consultation papers in the process of drafting the Rules. The Rules Committee meets to discuss changes to regulation and make recommendations to the Board or Ministry of Finance.

REGISTRATION COMMITTEE

The Registration Committee is required to review and make determinations on matters pertaining to the validity of a registrant's registration. Determinations are related to applications to register, publication of registrant information, ongoing practice and development, and recommendations for restriction or suspension. The Registration Committee updated its decision model in 2023-24 and makes it available online at: [cpask.ca](#).

PROFESSIONAL PRACTICE COMMITTEE

The Professional Practice Committee serves as the decision maker for the majority of the monitoring regulatory activities, with the Registration Committee overseeing general CPD matters.

On the member side, the Committee focuses on making decisions for member licensure, including applying or removing conditions and restrictions, cancellations, and

approving exemptions to the minimum requirements to qualify for a licence (in lieu of meeting other criteria). On the firm side, the Committee makes decisions on all completed practice inspections, practice administration reviews, firm licensing items, and trust asset administration reviews.

PROFESSIONAL CONDUCT COMMITTEE

The Professional Conduct Committee is required to review written complaints alleging that a registrant is guilty of professional misconduct or professional incompetence. The Professional Conduct Committee may also be requested by the Board or Registrar to review complaints. In conducting its review of investigations into complaints, the Professional Conduct Committee must apply a consistent decision model. This is accomplished by the following:

- Providing general oversight of the intake, inquiry, investigation, and prosecution functions of CPA Saskatchewan, including the facilitation of complaint resolutions;
- Reviewing complaints alleging professional misconduct or professional incompetence;
- Ensuring that inquiry and investigation into complaints is carried out in compliance with The Act and Bylaws and in a consistent and fair manner;
- and Determine whether a matter requires a formal complaint referred to the Discipline Committee for a hearing.

The Professional Conduct Committee directs the prosecution of the formal complaint and will also make a recommendation for an appropriate sanction using an established sanction decision model. This helps meet the objective of consistency in the overall discipline process. The Professional Conduct Committee receives regular training for technical matters related to investigations as well as training in evolving case law related to professional conduct across Canada. The Professional Conduct Committee met seven times in 2023-24 and introduced a new process to resolve applicable investigations by way of a settlement agreement.

DISCIPLINE COMMITTEE

The Discipline Committee conducts discipline hearings and makes determinations relating to matters of professional misconduct and professional incompetence, and, where guilt is determined, issues orders which specify the sanctions imposed on the respondent.

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
Building a Community of Professionals

OUR MEMBERS

Our members are resilient and multifaceted professionals, using their diverse skillsets to make an impact in business and our communities in various ways. Their stories are an inspiring reminder of the versatility of the CPA designation.



Laura Pizzey, CPA

ADVANCING SASKATCHEWAN'S INDUSTRY

I started my education in Finance and found my passion in accounting, completing my CPA later in my career.

I pursued the CPA designation to increase my career opportunities and enhance my accounting knowledge and skills. The educational program honed my analytical abilities, deepened my understanding of financial principles, and equipped me to navigate evolving standards and regulations. The CPA mindset emphasizes problem-solving skills, from assessing situations to analyzing issues, concluding, advising, and communicating effectively. This credential has opened numerous doors in my career to various advanced roles and leadership positions, while fostering a commitment to ethical behaviour and continuous professional growth.

During my first tenure at Graham Construction, I was deeply involved in key projects that supported the Saskatchewan construction industry. I advanced from Project Accountant to Assistant Controller while earning my CPA designation. This period in my career included playing a pivotal role in a SAP ERP implementation, leading staff, and supporting the operations team.

Seeking to broaden my experience, I pursued an opportunity at Canpotex, where I focused on ocean transportation. Additionally, I have had the privilege of serving on the Saskatoon Food Bank & Learning Centre Board. My CPA designation has been instrumental in equipping me with the skills and knowledge needed to excel in these diverse roles and make meaningful contributions to both my organization and community.

Most recently, I returned to my roots by accepting the position of Operations Finance Controller at Graham Construction. I am proud to be back at Graham and excited about contributing to the construction and development of Saskatchewan.

In my current role, I am a key contributor to our business unit, supporting the business leader through three-year budgeting and forecasting cycles, providing strategic support, overseeing project financials, and leading and developing a team of aspiring professional accountants. Because of my designation, I have had diverse opportunities that are truly focused on Saskatchewan.



Allyn Eger, CPA

“

I am glad to have earned a CPA designation because it has opened so many doors for me, not only in traditional accounting roles but also in various management and strategic advisory roles. It has allowed me to give back to my community by volunteering on various boards (including Finance & Audit committees) as the designation is synonymous with financial competency, trust, and professional integrity.

”

“

I chose to become a CPA to continue practicing my profession when I immigrated to Canada in 2009. Being a CPA provides opportunities for career advancement despite being new to Canada. I am very proud that while working full time, being a mom, and a wife, I was able to complete and pass the requirements to become a CPA, CGA. This is through the complete support of my family and financial help of my employer. I truly believe that if you have a goal and a focus, everything is possible.

—Sherley Lorezca, CPA, CGA

”



Curtis Stevenson, CPA, CA

A WIDE AND VARIED CAREER JOURNEY

For me, becoming a CPA was the next logical step after completing university. To be able to take that next step and solidify my accounting/finance and business skills with this designation was an important building block in my career.

Being a CPA has opened doors for me during my career and has allowed me to flourish in many different industries (including construction, retail, and digital services). Business leaders look highly on this designation and understand the value having one brings to the leadership table. I've been able to relocate and work in Alberta and Ontario (where I currently reside) and have had the opportunity to work in many different industries, including agriculture, franchise retailing, construction/manufacturing, and IT services. Being flexible, adaptable, and open to new opportunities and paths has really led to a fruitful and rewarding career.

I enjoy what I do and being able to share my experiences with the next generation is important to me. I have had the opportunity to mentor CPA candidates and I feel that this is an important way to keep developing the next generation of accountants. It's a two-way street as well, as younger professionals have been exposed to new technologies and are comfortable with different processes, so I keep learning as well. Everyone brings something to the table so my message and goal with mentoring is to listen, practice what you preach, and keep an open mind.

I feel that my career path has shown how wide and varied a CPA's journey can be. I've been able to relocate to various places in Canada and work in a variety of industries, public and private, and bring that specialized skill set to bear in each of them. I plan to continue to bring my experience, and build upon it, to help me further embrace technologies that will drive business forward.



Riaz Abbas, CPA

TENACITY LEADS TO SUCCESS

I moved to Canada with an MBA (Master in Business Administration) and CA (Intermediate) from Pakistan. Having previously worked in an audit firm for 3.5 years as an audit officer and two years as a senior audit officer in a publicly listed company, I decided to pursue the same line of education in Canada.

After arriving in Canada in April 2015, I began working at a gas station, Tim Hortons, and as a labourer in a potash mine. Looking back on the days of December 2016, when I was working 15-hour shifts, I recall how challenging it was to support my family in Canada and relatives in Pakistan while earning minimum wage. Having a very young family and full-time job, it was very hard for me to continue with the CPA designation. Writing the CFE was challenging and to add to the stress, I forgot to bring my wired mouse on day 3 of the exam and had to rush home to get back just in time to start writing. I'm thankful it's all over and that I can now enjoy the fruits of my labour — a tree doesn't grow overnight, and neither will you or your dreams. It takes time, combined with hard work, dedication, and consistency.

I attained my CPA designation to help me achieve my professional goals and personal aspirations, and am now a Controller at Tundra Mechanical & Millwrighting (Endeavours Group). The CPA program significantly increased my level of knowledge and professional ethics, enhanced my professional

credibility, and opened doors to senior-level roles in accounting, finance, and management. The enhanced skills and knowledge in managing finances and fulfilling compliance requirements I attained through becoming a CPA also provides better job security.

Soon after attaining my CPA designation in 2023, I joined the CPA Saskatchewan Registration Committee to pay it forward, as my CPA mentor aided me a lot in obtaining my designation and motivated me to volunteer. Looking back on my first meeting as a new CPA and committee member, I was excited to attend and I credit Leigha Hubick, Registrar at CPA Saskatchewan, with providing guidance as I joined the committee, and senior members with helping me learn a lot about ethics and professionalism while learning how to work with a larger group as team member.

I would like to continue to work as a volunteer for CPA Saskatchewan as long as I can and support CPA candidates to aid in their studies. I know that my CPA designation will continue to open diverse and rewarding opportunities, allowing me to shape my career based on my interests and values. I also enjoy continuing to expand my network and engage in conversations with other CPAs as it increases my knowledge and skills, allowing me to advance in my career.



MAKING A DIFFERENCE IN THE NOT-FOR-PROFIT SECTOR

Dani Carr, CPA, CA

Dani's career path as a CPA led to her position as Director of Finance, and now Executive Director of Elmwood Residences Inc., a non-profit organization assisting adults living with intellectual disabilities, which is about to embark on a \$70M project to build a community hub that will be the first of its kind in Saskatchewan. Learn more about Dani's career journey and what inspires her in the below interview with CPA Saskatchewan.

CPA SK: Can you tell us about your career journey and what inspired you to work in the not-for-profit sector? Did you always plan to work in this sector or did your career plans change along the way?

Dani: Fresh out of university, I began my career at a firm on the Audit/Assurance team while working towards my CPA. I was sure I wanted to go down the Firm path and become a Partner. As I progressed to becoming a Designated Professional and Assurance Manager, I primarily worked with Credit Union clients across the province and non-profits within Saskatoon. I greatly valued the experience, learning about risk and controls, and meeting a diverse range of clients and people.

After eight years at the firm, I transitioned to the non-profit sector. In many non-profits, you get to wear different hats and be involved in various aspects of the business, which allows you to connect with the organization as a whole. Being pulled into HR analyses, CBA negotiations, Government Relations, and Resident Programming is such a wholesome experience.

CPA SK: Can you tell us more about the vision for the \$70M community hub that will be the first of its kind in Saskatchewan?

Dani: Our founders, along with other passionate advocates, created Elmwood as a catalyst for change. They envisioned a space where inclusion and empowerment were not just ideals, but realities. As we embark on the development of Elmwood's Community Hub, we carry this vision forward to ensure that all individuals living with disabilities can grow, connect, and thrive into the future.

The Community Hub will empower individuals living with disabilities to live independently, develop life skills, and engage meaningfully with the community. It will enhance access to equitable health and wellness services, providing individuals living with disabilities holistic care that promotes both physical and emotional well-being. Increased social engagement and connection with the wider community will reduce isolation and improve overall quality of life for all individuals using the Hub.

The Hub's inclusive design - blending community spaces, innovative health services, and accessible housing - will attract broader community engagement, contributing to Elmwood's long-term financial sustainability through services like the café, rentals, and partnerships.

CPA SK: How does being a CPA prepare you to take on a project of this magnitude?

Dani: A CPA can be incredibly valuable in managing any capital project. They can help with financial planning and budgeting, ensuring that all costs are accounted for and that the project stays within budget. They also monitor and control project costs, making sure expenditures are necessary while monitoring cash flow and identifying cost-saving opportunities.

Additionally, CPAs ensure that the project complies with all relevant financial regulations and reporting requirements. They also identify financial risks associated with the project and develop strategies to mitigate these risks, assessing the financial impact of potential delays or cost overruns. CPAs can perform financial analyses to evaluate a project's viability and profitability, analyzing return on investment (ROI), and other financial measures.

Moreover, CPAs offer strategic advice on financial matters, helping to align the project's financial goals with the overall objectives of the organization.

CPA SK: As a CPA, what unique value/perspectives do you feel you are able to bring to your role?

Dani: Many of the people attracted to the non-profit industry, and specifically the disability sector dealing with human services every day, give all they have to help everybody else, which is beautiful. Because of their passion for their work, they can be reactive or have so many wonderful ideas that it is hard to land on a vision and execute it.

CPAs bring a calm to the storm. As a CPA, I believe I bring a foundation to those ideas and heart, the meat on the bones so to speak. We can bring an idea to life and incorporate how that idea will impact all levels of the organization, stakeholders, community, and so on.

CPA SK: How does it make you feel to be able to use your knowledge and expertise to make an impact through working at a not-for-profit?

Dani: I feel lucky to work in non-profit. This industry may not be able to pay as well as others, but the intrinsic rewards are far greater. It's incredibly rewarding to know that your work is making a positive impact on the community and contributing to a cause you believe in. For me, the joy of giving back and building genuine relationships with those we serve makes every day worthwhile.

CPA SK: What would you say is your biggest accomplishment so far? Where do you see your designation taking you in the future?

Dani: The Community Hub concept has officially launched and is going public. Seeing this project through will definitely be the biggest accomplishment of my career, no matter where I may end up.

In the future, I see my designation taking me to a different non-profit that may be stagnant or has the vision to grow.

To learn more about this initiative, visit www.elmwoodyxe.ca or email communityhub@elmwoodyxe.ca.

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IMPACTING FIRST NATIONS COMMUNITIES

Mary Ann Morin, CPA, CMA

For Mary Ann, becoming a CPA was instrumental in helping her achieve her aspirations of supporting and mentoring growth in Indigenous knowledge in the areas of Financial and Management Accounting.

Much of Mary Ann's career has been spent with First Nations who have struggled in the areas of financial literacy and reporting and she describes some of her biggest career accomplishments as her involvement in expanding their knowledge — allowing them to become game players in economic development and decreasing their financial risk through improved reporting, budget analysis, and strategic payment schedules — resulting in a positive overall impact on their communities.

“

My biggest accomplishment is being a role model and supporting First Nations Communities through their toughest times. During my time with Indigenous and Northern Affairs Canada, four First Nations under my portfolio reduced their intervention — two from 3rd party management to co-managed, and two from co-managed to self-determining.

”

Mary Ann began her career with Peter Ballantyne Cree Nation Child and Family Services, which was an important first step in her career as a Métis Nation member and Flying Dust First Nations descendant. Throughout her career, Mary Ann also worked in two different departments over a 10-year span with Peter Ballantyne Cree Nation, spent three years with Kawacatoose First Nation as Director of Finance and Operations (Band Manager), four years with SIAST (SaskPolytech) as Accounts Receivable Supervisor, and four years with Indian & Northern Affairs Canada.

For Mary Ann, earning her CPA designation was instrumental in attaining various positions throughout her career, including a management position with the First Nations Financial Management Board, which is a national

organization empowering economic self-determination for all First Nations. Mary Ann has also served on the Board of AFOA Saskatchewan, as an Audit Committee Member of AFOA Canada, and her designation even helped her maneuver her way through her short political career as Treasurer, Métis Nation of Saskatchewan from 2017-2021. Currently, Mary Ann serves on the Board of Directors for the Indigenous Infrastructure Fund Corporation, describing her fellow Board members as, “some amazing, wonderful people who have helped to provide mentorship during the past three years.”

When Mary Ann completed her designation 20 years ago — all while supporting four children — she recalls that there were very few Indigenous accountants to mentor with and notes that there remains a lack of Indigenous people in the profession. She takes great pride in knowing that one of her daughters — with three children of her own — is now finishing her degree in Accounting and pursuing her CPA designation, and that her son will finish his Commerce Degree in 2025.

When asked about her thoughts on the Indigenous Learners in Accounting Program, Mary Ann states that for her, the hardest part of accounting was understanding the terms and applying the concepts. Mary Ann found that completing her accounting diploma through the Saskatchewan Indian Institute of Technologies (supported by the Saskatchewan Institute of Applied Technology) allowed for smaller class sizes and more support from her instructors and classmates and that as she grew more familiar with the technical terminology, it became easier:

“CPAWSB's Indigenous Learners in Accounting Program will give the support students need to gain confidence and support in a smaller setting amongst classmates who are at different levels of experience and willing to support each other to reach their dreams. The knowledge of traditional values supports the student with their studies and family commitments. As Vice-President of AFOA Saskatchewan, we do see the growing need for financial expertise as a building block in both employment and family successes. As a CPA, I am so happy to see the collaboration and supportive network being built by AFOA Alberta and CPAWSB. As a member of Flying Dust First Nation, and a descendant of my Métis clan, this is such a great start in building the next generation of Indigenous CPAs for First Nation, Inuit, and Métis communities in Canada.”



THE VALUE OF MENTORSHIP

Mary Ann Morin, CPA, CMA

Mentorship is the key ingredient to success in any field. During my time as a CPA, I have had many mentors who supported me in reaching my goals in my profession. In turn, this taught me the value of sharing my knowledge with my colleagues and peers to support their professional and academic aspirations.

Becoming a CPA as an Indigenous person has enabled me to have a career which is always changing, challenging, and rewarding. I am honored to have helped many of my colleagues, friends, and family gain an understanding of the benefits of the audit/accounting functions and to use these skills to improve the way they do business as managers and promote healthy lifestyles.

Currently there is a shortage of experienced professionals in the field of Finance, Accounting and Business Administration, making it more important than ever to take the time to share your knowledge with the people you are training and to help them advance in our changing world. As we move forward with the goals of Environmental, Social and Governance (ESG) as a measurement of sustainability,

I believe understanding the value of emotional intelligence is one key to success. For me, mentorship is one of the values that should be included in the balanced scorecard, for your focus becomes what you achieve, and budget is prioritized for what you measure.

Throughout my career as a CPA, starting with Weyerhaeuser, Peter Ballantyne Cree Nation Child and Family Services, Indigenous and Northern Affairs Canada, SIAST, and Kawacatoose First Nation, the mentorship I received through many sources helped me to reach a success which was not measured by financial gain, but by the facilitation of change that was reached by each organization.

I implore CPAs to use their expertise to volunteer with organizations that are working to build the knowledge of the vulnerable and aiding them in dealing with the challenges of investing in a healthier lifestyle. Our knowledge can be used in researching viable options to aid in finding solutions for homeless, mentally unwell, and addicted individuals to improve their lives and, in turn, improve our communities.



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CELEBRATING FIVE YEARS OF CPA ASSIST

November 2024 marks an exciting 10-year anniversary for CPA Saskatchewan, it also marks a significant milestone of an incredible five years of CPA Assist.

Over the past half-decade, the CPA Assist Program has been a cornerstone for support for CPAs, CPA candidates, their families, and their communities. In these five years, we've provided over 430 hours of free counselling sessions, fitness, and nutritional consultations to 95 clients within CPA Saskatchewan.

EASY ACCESS TO VITAL SERVICES

Today, accessing CPA Assist services is easier than ever. Whether you prefer calling our toll-free information line at 1-855-596-4222 or emailing us directly at cpaforbes@telus.net, help is just a step away. Plus, our website cpa-assist.ca is packed with resources like articles, webinar recordings, and virtual events.

DID YOU KNOW?

- **430+ Hours of Support:** Since 2019, CPA Assist has provided over 430 hours of free counselling sessions and fitness and nutrition consultations within CPA Saskatchewan.
- **Webinar Wonders:** We've hosted over 40 webinars on diverse topics such as "Self-care: The Number One Protective Factor," "Strengthening Your Response to Stress," and "Unravel the Mysteries of Meal Planning." Some of our recorded webinars have over 200 views!
- **Annual Virtual Wellness Conference:** Launched in 2020, our Annual Virtual Wellness Conference has featured 16 speakers and reached over 2760 viewers in its first four years!

As we celebrate this milestone, we invite you to explore the wealth of resources available through CPA Assist. Whether you're looking for professional support, wellness tips, or just a bit of inspiration, CPA Assist is here for you.

Here's to five years of making a difference and many more to come!

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.





MAKING AN IMPACT

HOW THE CPA SASKATCHEWAN SCHOLARSHIP FUND INC. ASSISTED ONE CANDIDATE IN HER JOURNEY TO BECOMING A CPA

Agnese Vilde, CPA

One of CPA Saskatchewan's 2023 graduates, Agnese Vilde, CPA, shares how the support she received from the CPA Saskatchewan Scholarship Fund Inc. helped her through the CPA program. Read her inspiring story below.

My interest in the CPA designation was first piqued during a time when I was helping seniors and newcomer families with their personal income tax filing as part of the CRA's Community Volunteer Income Tax Program. I was able to only do simple returns at that time but wished I had answers for their questions on more complex tax issues. Soon after, I joined a small accounting firm in mostly an administrative role.

I have always had a plan to continue my education and pursue a master's degree in development economics inspired by my personal experiences and work I did with an international aid organization in Germany. That plan was derailed when I moved to Swift Current, SK and started a family. After the birth of our son, I was still looking at different programs, but when our twin girls were born, furthering my education was put on the back burner.

Fast forward to 2019, when my youngest children were about to start school, I was considering different possibilities for professional development. I had been working part time at the same accounting firm and although I was doing some bookkeeping work, I felt stuck, not challenged enough, and realized that my growth was not going to be fast enough unless I do something about it myself. My co-worker at the time was in the middle of CPA PEP and that was the first time I heard about the program, and I thought, "How hard can it be?"

I had always thought that we would need to move our family if I wanted to study in any kind of grad program, but CPA PEP gave the opportunity to do it all remotely and while working. I also realized that a CPA designation offered more opportunities for career growth and financial stability, and that I would benefit more from gaining technical knowledge rather than academic. I was a math major in school and always felt more comfortable with numbers and formulas than words. This seemed to be a good fit.

Some of the biggest difficulties were the cost and time commitment. I was working only part time and committing to taking 9 CPA PREP courses before I could even start the actual program (PEP) seemed like a huge financial investment. Unfortunately, there was no funding available through my former employer to assist with the cost of the program.

I researched student loan options, but none of that was possible as CPAWSB wasn't considered a university program. I also looked at different government financial support incentives for mature students, but none were available for the CPA program. Therefore, I was happy to learn about the CPA Saskatchewan Scholarship Fund.

By April 2020 I had almost completed four PREP courses, and I still had five to do. It was also the time when I had to register for the next course and pay the annual student fee. As Covid uncertainty started to settle in and I was temporarily laid off, we were worried about finances. I started to question whether I should continue with the program, take a break, or drop it altogether. I was also majorly doubting myself, maybe this was too difficult for me or too much to handle after all.

Then, completely unexpectedly, I received a scholarship cheque and letter from the CPA Saskatchewan Scholarship Fund. I immediately paid my student fee and registered for the next course!

“

Not only did the scholarship help my family out financially, but it also encouraged me to continue. I thought to myself, if they believe in me, I should also believe in myself. That was the big turning point in my journey and, quite honestly, I don't know if I would be where I am today, if not for that first scholarship.

”

I would be lying if I said that it was the only time I felt uncertain or overwhelmed, there continued to be financial uncertainties, work-related burnouts, health concerns and personal loss that made it all more challenging. Trying to balance work, kids and studies was pushing me to my limits, but the continued support from CPA Saskatchewan

Scholarship Fund not only alleviated some of the financial pressures but also kept encouraging me to keep going one course/module at a time.

When I received my CFE results, I felt relieved and proud. Finally, I was able to relax and start planning our summer holidays. I was looking forward to spending more time with my kids and being able to do normal things like reading a book just for fun.

Having my children and husband cheering for me in the audience at Convocation is something I will always remember and cherish. It was an unforgettable moment of joy and accomplishment after years of hard work. Now, after being admitted to membership and finally being able to call myself a CPA, I can say that the journey to get here was worth it in the end.

ABOUT THE CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

The CPA Saskatchewan Scholarship Fund Inc. provides scholarships, bursaries or grants to individuals living in Saskatchewan who are enrolled in the CPA preparatory courses (PREP) and the CPA Professional Education Program (PEP).

The Fund is managed by a Board and supported by the CPA Saskatchewan office staff. Pam Hoffart, Communications and Events Lead at CPA Saskatchewan, serves as the Fund's primary staff contact.

All CPA Saskatchewan members are members of the Fund.

The current CPA Saskatchewan Scholarship Fund Inc. Board members are:

- Don Walker, CPA (Chair)
- Loveleen Baldos, CPA
- Tammy Knuttila, CPA, CMA (Treasurer)
- Kama Leier, CPA, CA
- Natalie Styles, CPA, CGA (Secretary)
- Julie Tsui, CPA, CGA
- Kristin Walker, CPA, CA
- Kyla Wilson, CPA, CA



INVEST IN EDUCATION

The Fund is a registered charity through the Canada Revenue Agency and is primarily supported by donations, including memorial donations.

It is these donations that will allow the Fund to assist and support students and candidates in achieving their dreams of becoming CPAs.

[Donate Today](#)



FROM OVERWHELM TO ACTION...FOR OUR HEALTH!

Nicholle Povhe, CPA, CA

I recently had an opportunity to share my passion for creating sustainable health habits during the CPA Saskatchewan Public Practitioner Education Week! This was a session dedicated to how:

- we experience and stay stuck in overwhelm
- adverse effects on our health can result
- we can step into action, in order to create our best possible health!

We were uncovering the reality of what many professionals experience and discovering simple, practical tools to improve our health, work and life...to stay out of overwhelm and in action!

I remember very clearly back to the year I wrote the UFE and how, just like the current CFE writers, we waited for weeks for the marks to be released. The UFE was scored out of 400 back then, and in order to pass, we needed 240 marks.

We worked in the “bull pen” back in the day...a productive, fun, and lively working space. It was not uncommon that sometimes, people engaged in ridiculous and immature behaviour, myself included! In the days leading up to the release of the marks, our cubicle mates would call us at 2:39 on the old office telephones. On a regular basis, someone would ring myself and the other writer, Dave, at 2:39 as a reminder that yes, the marks release day was approaching and a re-write was possible!

You can imagine how that might create a little overwhelm or stress for us! Of course that was not the intention, it was just good fun and entertainment, and I would never have traded any of them or that time in my first years as an articling student!

A little aside, my son just wrote the CFE. He said that, to show support for the writers, the staff at the firms waited outside the exam room to cheer them on as they exited...such a kind and lovely change!

Overwhelm can be a result of global or local events, at work or in our families. As CPAs, we might be stuck in overwhelm for a variety of reasons, such as: competing priorities and deadlines, challenging client relationships, the pace of technology, lack of support, concerns about work-life balance, or human resource constraints.

As a certified health coach, I am sometimes asked why people continue to stay stuck in overwhelm and unable to improve their health. We know everyone experiences it from time to time or at least occasionally. So, if we know overwhelm happens, can we prepare for it and do something to avoid it?

Sometimes we stay stuck in overwhelm because we feel like there is no other option than what we are currently doing. Overwhelm can also result because there are too many options. If you think of a time when you had no other choice, it might have prevented you from moving forward. But having too many options might create a situation referred to as “analysis paralysis” and make it difficult to step into action. Sometimes what we are doing is very comfortable because we might have been doing it for a long time. Or, we might be surrounded by others doing that same thing, that makes it easy for us to repeat.

When overwhelm results, it might be true that our “outer purpose has taken over our inner purpose” (Eckhart Tolle). This means that we are keeping close sight of our outside demands and losing sight of our inner ones where our thoughts, feelings, purpose, and self-awareness reside.

Overwhelm can have a profound impact on our health. Research shows that stress, exhaustion, feelings of depletion, weight management challenges and, ultimately, chronic illness can result.

Stress can render us unable to function effectively, cause difficulty eating and sleeping, rapid breathing or heart rate, and lack of motivation. Feelings of exhaustion and depletion can result in low energy, difficulty coping, lack of focus, or maybe over-emotional reactions. Sometimes overwhelm can lead to overeating, cravings, excessive sugar intake, inactivity, or eating for comfort. Chronic illnesses may ultimately result, such as anxiety, obesity, diabetes, or heart disease.

A Canadian Public Health Agency survey published in 2019 showed that 44% of adults aged 20+ have at least 1 of 10 common chronic health conditions. Of course, some are genetic or hereditary, but there is much evidence to show that lifestyle choices are maybe even more impactful!

But there is GOOD NEWS! There are many practical ways that we can step out of overwhelm and into action today, in order to improve our health.

There are many more, but these are some of my favourite tips for stepping out of overwhelm and into action from my own experiences, research, and working with my clients:



1. Slowing Down

Slowing down our breathing can activate our parasympathetic nervous system response (“rest and digest”, “feel and heal”) and create a more calm state for our body, where we can actually be more productive. Slowing our eating can help us absorb nutrients in our food, avoid gas, and eat less overall — for fuel, not for comfort.



2. Mindful Eating

Eating whole foods closest to their natural state and reducing processed food intake can improve our health. According to Dr. Mark Hyman, “Food is a form of healthcare. Instead of just treating rampant chronic diseases, we have to start preventing them — and we can do that with our forks.” Dr. Mark’s research also shows that “food isn’t like medicine, it is medicine.” Reading labels and avoiding excess sugar are powerful ways to improve our health.



3. Calendar Blocking

Setting intentions, priorities and boundaries, particularly for our physical activity, can have a powerful impact on our health. “Beginning with the end in mind,” as recommended by Stephen Covey, is critical but setting regular intentions for our physical health helps reinforce the process of becoming a healthy person, not just the end goal of getting healthy. Boundaries help us ensure that we are doing what we need for ourselves and exploring our best health with curiosity rather than judgement.



4. Appreciation

How do we show appreciation to ourselves and others? When was the last time you said “I love you” to yourself and really meant it? There is a strong connection between our mind and body and it’s true that gratitude impacts not just our mental health, but our physical health too. Showing appreciation to others might actually reduce our blood pressure and boost our immunity. It might even release the “love hormone” oxytocin in our body, which can improve our mood and reduce anxiety.



5. Nourishing Joy

Creating more joy in our lives involves connecting with what we love most. In his book, “The Blue Zones,” Dan Buettner explores geographic areas of the world with lower rates of chronic disease and longer life expectancy. As well as eating a primarily plant-based diet and being very active in daily living, people in these zones often have a spiritual connection as well as family and social networks, bringing joy to their lives. Regularly nourishing ourselves with things we love as well as people and activities that bring us joy, can reduce stress and boost our immunity and longevity.

But how can we sustain this in the long term? How do we create **sustainable changes** for our health? The answer is clear...our habits!

Habits are those automatic behaviours that we repeat, sometimes often, and sometimes without even knowing. Habits are great because they let us do easy, repeatable things with ease. But sometimes, we can get stuck, doing the same things over and over that might not be serving us or our health well anymore. And doing the same things equals the same results!

In his book, “The Power of Habit”, Charles Duhigg writes that although each habit means relatively little on its own, over time, our habits have an enormous impact on our health, productivity, financial security, and happiness. Our habits can compound over time, for us or against us.

Sometimes, as results-oriented people, we might want to reach the end goal more quickly and feel the pace of change is too slow. That may cause us to slide into old health habits. But, rather than looking for huge results from a massive action, it’s true that small improvements equal remarkable results. Small

steps can create confidence, repeatability, and consistency. I love this quote from James Clear, “We get what we repeat.” It’s true that reaching our goal can be momentary, but the process of getting there can create sustainability and satisfaction.

Our habits can change! With a good system, support and accountability, we can shift our health habits and get results that last...not immediately but definitely.

I am a CPA, CA, and a Certified Health Coach. The following four pillars are the foundation for my programs: Nourishment, Movement, Gratitude, and Relaxation. I help career professionals that struggle with exhaustion, stress and weight management, transform their health habits, and get results that last!

This content has been supplied by Nicholle Povhe, CPA, CA, Certified Health Coach at [You and Your Health First](#), helping career professionals transform their health habits for lasting results.

*You & Your Health
... First* 

CYBERSECURITY AND PHISHING

STAY INFORMED TO STAY AHEAD OF CYBERSECURITY THREATS



CPA Saskatchewan has been made aware of phishing emails being circulated to members of firms posing as CPA Saskatchewan. Scammers have attempted to add @cpask.ca to the name of the sender and most recently, phishing emails have been sent from @cpsak.com instead of @cpask.ca and used a CPA Saskatchewan staff member's signature line in an effort to lead members to believe that the emails originated from CPA Saskatchewan.

If you have received a phishing email posing as CPA Saskatchewan, please contact your IT service provider to have the email account blocked in your system. If you are using Microsoft Office 365, you are also able to block the fake email account so you won't receive further emails from that account.

CPA Saskatchewan does not provide registrant information to third parties outside of those approved by the Board in our [Privacy Policy](#). There have been no security breaches to CPA Saskatchewan staff email accounts or our database.

Firms need to be knowledgeable to keep ahead of cybersecurity risks. It is important to check the adequacy of your IT infrastructure and user access on a regular basis to identify any unexpected vulnerabilities. All registrants are encouraged to remain vigilant against online threats and to stay engaged with cybersecurity protocols.

Below are some cybersecurity resources to assist both members and firms in increasing your awareness of potential cybersecurity threats:

- [Don't take the bait: Recognize and avoid phishing attacks – Canadian Centre for Cyber Security](#)
- [Spotting malicious email messages – Canadian Centre for Cyber Security](#)
- [Resources related to cybersecurity – CPA Canada](#)
- [CPAs need to pay more attention to cybersecurity, experts say – CPA Canada](#)
- [20 Questions Directors Should Ask About Cybersecurity – CPA Canada](#)
- [Protecting CPAs From Email and Internet Scams – CPA Canada](#)

If you are uncertain as to whether an email originated from CPA Saskatchewan, please contact our office at info@cpask.ca.



2021-2023 CPD VERIFICATION HIGHLIGHTS



Continuing professional development (CPD) verification requires that a member provide documentation to support their verifiable learning activities, including a linkage of the learning activities to their current or future professional role. At most, 3% of CPA Saskatchewan members are selected for verification annually.

Under the guidance and approval of the Registration Committee, CPA Saskatchewan staff continued to apply a risk lens to the sample selection for the 2021-2023 cycle, focusing on members who had reported CPD activities from unique sources, or who had reported a majority of their verifiable CPD through self-study, research, or Board/Committee learning activities. Members previously selected for verification were also subject to an enhanced monitoring process.

Based on our review of the documentation submitted, we have the following key takeaways to note for all our members when reporting CPD activities going forward:



1. Focus on structured ethics learning components.



2. Apply the concept of balance when including Board/Committee hours as a portion of the planned CPD activity and critically assess whether each learning activity qualifies as verifiable.



3. Maintain coverage in all technical competencies; management accounting is frequently absent from CPD reporting but is a fundamental competency for many CPAs.

1. ETHICS PROFESSIONAL DEVELOPMENT

In the accounting profession, ethics is a critical foundation that underpins trust, credibility, and reliability. Accountants are entrusted with the financial information and resources of organizations, making ethical conduct essential to maintaining the integrity of the financial system, preventing fraud and misconduct, and maintaining the reputation of the CPA profession. The Preamble to the CPA Saskatchewan Rules of Professional Conduct includes the following guidance:

Registrants have a fundamental responsibility to act in the public interest. The public's trust and reliance on sound and fair financial and management reporting and competent advice on business affairs — and the economic importance of that reporting and advice — impose these special obligations on the profession. They also establish, firmly, the profession's social usefulness.

There are business considerations involved in the creation and development of any organization, whether it is a professional practice or an entity that operates outside of that domain. A registrant's involvement in any organization should be based primarily upon a reputation for professional excellence. In particular, registrants who occupy positions of senior authority should recognize that such positions include an

obligation to influence events, practices, and attitudes within that organization. Accordingly, such registrants should encourage an ethics-based culture in their organizations that emphasizes the importance of ethical behaviour and compliance with generally accepted standards of practice of the profession.

OBSERVATIONS FROM 2021-2023 CPD VERIFICATION

This year's CPD verification program saw a marked increase in the number of CPD plans required to address a deficiency in verifiable ethics hours for the 2021-2023 three-year cycle, primarily due to the removal of ethics hours allocations from Board/Committee and Research/Project activities for which there were no structured ethics learning components or relevant outputs to the learning activities. An important distinction needs to be made by members between opportunities to actively learn about ethical decision-making processes versus opportunities to demonstrate ethical behaviour (which may not qualify as a CPD activity, let alone an ethics allocation).

Given the importance of professional ethics to the CPA designation, it is a general expectation of the Registration Committee that this learning be obtained through high-quality external sources (i.e. not self-learned).

KEY COMPONENTS OF EFFECTIVE ETHICS PROFESSIONAL DEVELOPMENT

To qualify for an ethics hour allocation, a learning activity must include structured ethics content.



1. **Core Ethical Principles** – Training must cover fundamental ethical principles such as integrity, objectivity, professional competence, confidentiality, and professional behaviour. Understanding these principles is crucial for ethical decision-making.



2. **Regulatory Frameworks and Standards** – Professional Accountants must be well-versed in the ethical standards set by their professional bodies and regulatory authorities. This includes structured courses designed with an outcome to build familiarity with the CPA Saskatchewan Rules of Professional Conduct and Regulatory Bylaws and Board Rules.



3. **Case Studies and Real-World Scenarios** – Incorporating case studies and real-world examples helps accountants apply ethical principles to practical situations. This hands-on approach enhances their ability to handle ethical dilemmas effectively.

2. THE LIMITATIONS OF CPD OBTAINED SOLELY THROUGH BOARD MEETINGS

While board and committee meetings offer valuable opportunities for strategic discussions and decision-making, relying solely on these meetings for professional development has significant limitations.

1. **Limited Scope of Learning** – Board meetings typically have tightly focused agendas aimed at addressing specific organizational issues, strategic decisions, and compliance matters. The time allocated for board meetings is often limited, with a primary emphasis on addressing pressing organizational matters. A typical meeting agenda is not designed to provide in-depth discussions on professional development topics and leaves little room for extensive learning or skill-building activities.
2. **Lack of Hands-On Experience** – Board meetings generally involve high-level, theoretical discussions rather than practical, hands-on experiences. Interactions are typically formal and structured. Professional development often requires active engagement and practice, which is not feasible within the confines of a boardroom setting.
3. **Insufficient Focus on Personal Development** – The primary focus of board meetings is on organizational priorities and performance rather than individual board member development. As a result, personal growth and skill enhancement may be overshadowed by the need to address corporate issues.

professional role and seeking out opportunities to support the technical expertise, soft skills, and industry knowledge required. Members are encouraged to self-reflect to assess the appropriateness of their mix of formal education, practical experience, networking events, and self-directed learning.

- Misinterpretation of the guidance: [The Guide to CPD Reporting](#) includes four categories of learning activities: Continuing Education, Instruction or Speaking, Research or Projects, and Committees and Boards. Within the Committees and Boards category, membership on a board or committee is required. Hours spent attending Board/Committee meetings when acting in a professional role such as a CFO or senior management reporting to a Board rather than as a member of a board or committee do not qualify as Board/Committee CPD hours. In cases where a member is seeking to claim CPD for reporting to a Board, they would need to demonstrate how the hours reported extended beyond their day-to-day job function and role to provide an active learning opportunity. In circumstances where the member does not belong to the Board or Committee, they would need to limit their CPD hours to learning activities that would qualify under the Continuing Education, Research or Projects, or Instruction or Speaking categories and ensure they meet those documentation requirements (e.g., was an external facilitator brought in to provide the full Board and management/other attendees some training in a specific area, or was specific research carried out on a specific topic to be discussed at the Board table, or was specific analysis needed for a financial reporting issue).

OBSERVATIONS FROM 2021-2023 CPD VERIFICATION

- A high percentage of members selected for CPD verification reported the majority of their CPD through Board/Committee activities. There were two key themes identified:
- Lack of balance: Given the limitations of this type of learning outlined above, we strongly recommend members take a balanced approach to their professional development by proactively assessing the requirements of their

3. LEVERAGING THE TECHNICAL COMPETENCY OF MANAGEMENT ACCOUNTING

CPAs play a pivotal role in steering organizations toward financial stability and growth, addressing specific financial challenges or transitions. To excel in these roles, the technical competency of management accounting is a cornerstone of professional development.

OBSERVATIONS FROM 2021-2023 CPD VERIFICATION

A statistically high number of members selected for verification declared a reliance on management accounting but did not report any CPD activities to support this technical competency over the 2021-2023 three-year cycle. Members are encouraged to regularly assess their skill gaps and set out specific goals to address them through training programs and learning opportunities that directly address current issues or future challenges anticipated within their professional role.

THE ROLE OF MANAGEMENT ACCOUNTING

Management accounting involves the process of preparing management reports and accounts that provide accurate and timely financial and statistical information. This data is crucial for members in a management role to make short-term and long-term decisions. Key aspects of management accounting include:

1. **Budgeting and Forecasting:** Creating detailed financial plans that guide organizational activities and financial expectations.
 - Engage in continuous learning through courses and certifications in advanced financial planning and analysis including finance, spreadsheet and database management, forecasting techniques, etc.
2. **Cost Management:** Analyzing and controlling costs to maximize profitability.
 - Study cost accounting methodologies such as traditional costing, activity-based costing, job costing, process costing, etc.
3. **Performance Measurement:** Using metrics to evaluate business performance and inform strategic decisions.
 - Familiarize yourself with various performance measurement tools and frameworks such as the Balanced Scorecard, Key Performance Indicators, Six Sigma, etc.
4. **Financial Analysis:** Interpreting financial data to understand business conditions and trends.
 - Enhance analytical skills through advanced courses in data analysis, financial statement analysis, financial modeling, etc.
5. **Digital Technology:** Utilizing new technologies, including integrated systems, machine learning, and artificial intelligence, to automate and structure data sources in order to perform tasks more effectively.
 - Stay current in technological advancements while developing an understanding of how digital technology contributes to changes in the behaviour of decision makers and their expectations of management accountants.

CONTINUOUS PROFESSIONAL DEVELOPMENT OPPORTUNITIES

- ✓ Pursue certifications to validate expertise in management accounting.
- ✓ Attend industry conferences and workshops to stay updated on the latest trends and best practices.
- ✓ Join professional networks and forums to connect with peers and industry leaders.
- ✓ Seek mentorship from experienced CFOs who can provide guidance and share insights from their careers.
- ✓ Choose high-quality external courses to stay abreast of technological advancements in financial management software and tools including data analytics and visualization tools to enhance your ability to interpret and present financial data effectively.
- ✓ Familiarize yourself with enterprise resource planning (ERP) systems and other financial analytics platforms.

REMINDER

CPD is so much more than a compliance exercise. It's a critical component to assure the public of the skills and competence of our membership. We encourage all members to take an active role in maximizing the value of our collective investment in professional growth.



REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS

NEW MEMBERS THROUGH GRADUATION

Samiksha Adhikari, CPA
Evan Aitken, CPA
Ahsan Amjad, CPA
Michael Bethel, CPA
Riley Breti, CPA
Jordan Breker, CPA
Brittany Coccimiglio, CPA
Marissa Do, CPA
Ethan Godson, CPA
Glen Goodwin, CPA
Darcy Magnowski Gray, CPA
Longyu Han, CPA
Yujie Hu, CPA
Brittney Hubenig, CPA
Ali Jawaid, CPA
Jacelyn Lacroix, CPA

Katherine Langhorne, CPA
Yiwen Li, CPA
Cindy Lee, CPA
Megan Lloyd, CPA
Cameron McKee, CPA
Monifa Minott, CPA
Dawson Williams-Nadler, CPA
Corey Park, CPA
Neekha Patel, CPA
Jace Pippin, CPA
Kylie Posehn, CPA
James Prete, CPA
Ian Rattray, CPA
Riley Ritchie, CPA
Vibhu Saxena, CPA
Tyrone Shaw, CPA

Mackenzie Shields, CPA
Carson Stang, CPA
Aleena Suhail, CPA
Rebecca Taylor, CPA
Wyatt Venne, CPA
Kaylyn Veresh, CPA
Kent Vidal, CPA
Kailin Volke, CPA
Trent Wagner, CPA
Tyler Wagner, CPA
Sydney Weatherall, CPA
Laura Ann Woodard, CPA

NEW MEMBERS TO CPA SASKATCHEWAN

Yejide Abatan, CPA, CGA
Braden Corbett, CPA
Sanjay Chadha, CPA, CA
Robert Clause, CPA, CA
Kimberly Dalton, CPA, CA
Rajashri Dalwadi, CPA
Raveena Dhaliwal, CPA, CA
Kenton Doerksen, CPA, CGA
Todd Freer, CPA, CA
Tanya Garost, CPA, CA

Kristy Gilchrist, CPA, CA
Erin Harms, CPA, CA
Robert Harrison, CPA, CA
Robert Hoar, CPA, CA
Ahmed Ibrahim Abdelmohsen, CPA
Andrew James, CPA, CA
Nasir Khan, CPA
Dustin Ledgister, CPA, CMA
Sohail Saleem, CPA, CGA
Joel Jawe, CPA

Bilal Mirza, CPA, CGA
Irfanali Moledina, CPA, CA
Michael Morrison, CPA, CA
Randi Perry, CPA, CA
Darcie Sabados, CPA, CA
Karan Sharma, CPA, CGA
Eric Talbot, CPA, CA
Kunal Verma, CPA, CA
Dustin Wenzel, CPA, CMA
Zoe Wilkinson-Reed, CPA

IN MEMORIAM

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

- **Samantha Ann King**, from Moose Jaw, SK on October 24, 2023
- **John McQueen Fowlis**, CPA, CA from Calgary, AB on October 4, 2021
- **John C. Mooney**, FCPA, FCGA from Lethbridge, AB on October 2, 2020
- **Carmen A. Proznick**, CPA, CGA from Battleford, SK on September 26, 2024

Our thoughts are with their families and friends.



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

PETER EWORITSEMOGHA AWALA

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal, Fees, and CPD).

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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

JENNIFER AWREY

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal and Fees).

This former registrant may 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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF TEMPORARY SUSPENSION OF REGISTRATION AS A MEMBER

On August 28, 2024, the Court of King's Bench for Saskatchewan approved the temporary suspension of registration of the following member:

GLEN ALLEN BAILEY

GLEN A. BAILEY CPA PROFESSIONAL CORPORATION

The registration of this person has been suspended pursuant to subsection 29(1)(a) of *The Accounting Profession Act*. At the time of this notice, Glen A. Bailey had multiple investigations related to a variety of allegations of professional misconduct in their role as an officer and director for a non-profit organization and as a practitioner engaged by current or former clients.

Having been suspended, this individual may not use either the title 'professional accountant', the professional designations 'Fellow Chartered Professional Accountant' or 'Fellow Chartered Accountant', or the initials 'FCPA' or 'FCA' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

August 29, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF CANCELLATION OF REGISTRATIONS

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member and their firm:

GLEN ALLEN BAILEY

GLEN A. BAILEY, CPA PROFESSIONAL CORPORATION

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal, Fees, and CPD). The registration of this firm has been cancelled pursuant to Regulatory Bylaw 33.9 as its only member has been cancelled.

This former registrant 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

October 2, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

NYLE JAMES COCKWILL

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal and Fees).

This former registrant may 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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

BRIAN J. DE MONTBRUN

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal and Fees).

This former registrant may 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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

OLUWADAMILARE GABRIEL LANIYAN

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal and Fees).

This former registrant may 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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

LENORE M. LINDQUIST

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Fees).

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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

YANGYANG LIU

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal, Fees and CPD).

This former registrant may 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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

DANA L. SCHNEIDER

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal, Fees and CPD).

This former registrant may 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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

ALAN KEITH SOLHEIM

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal and Fees).

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

October 1, 2024



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On September 30, 2024, the Institute of Chartered Professional Accountants of Saskatchewan cancelled the registration of the following suspended member:

ANGELA J. WERLE

The registration of this suspended registrant has been cancelled pursuant to Regulatory Bylaw 33.5 and Regulatory Board Rule 333.12 due to non-compliance with Board Rule 333.2 (Member Renewal and Fees).

This former registrant may 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

October 1, 2024

