



SKCONNECT

IN THIS ISSUE:

2025 Member Recognition Gala

Congratulations to this year's seven deserving recipients!

CPA Canada's 2025 Compensation Survey Results Are In!

Find out how compensation for Saskatchewan CPAs fares nationally.

CPA Assist's Mental Fitness Index Survey Results

How CPAs are coping - and what comes next?

Balancing Finance and Social Justice:

Christina Martens-Funk, CPA, CA, is helping to lead systemic change.

Plus, articles on 10 Real Life AI Use Cases for Accountants, Allyship, and more.



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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.

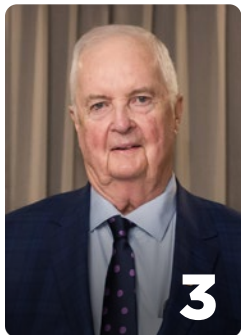
CPA SASKATCHEWAN VALUES

- 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, nēhinaw/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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CALL FOR AUTHORS

Interested in submitting an article for a future newsletter? Please contact Pam Hoffart, Communications and Events Lead for CPA Saskatchewan at phoffart@cpask.ca.



NOTES FROM YOUR LEADERSHIP

MESSAGE FROM BOARD CHAIR AND CEO OF CPA SASKATCHEWAN



Shelley Thiel, FCPA
CEO, CPA Saskatchewan

As we reflect on the past year and look ahead to the future, we are pleased to share important updates that reflect the continued evolution of our profession and our commitment to CPA Saskatchewan members. From celebrating excellence at our annual Member Recognition Awards Gala to preparing for upcoming changes in national collaboration and education, we remain focused on ensuring the CPA profession in Canada remains strong, respected, and future ready.

CPA Saskatchewan's annual Member Recognition Awards Gala was held in Saskatoon on October 17. This year, we recognized three Early Achievement Award recipients, three new FCPAs, and one Lifetime Achievement Award recipient. We also recognized our dedicated regulatory committee volunteers and members celebrating milestone anniversaries with the profession. Pictures from the evening can be found later in this newsletter. It is always a pleasure to connect with our members, and we would like to thank everyone who came out to celebrate with us and congratulate those who were recognized at this year's event!

On October 30, members were sent an email advising of the modernized approach to collaboration between the Provincial, Territorial and Bermudian bodies (PTBs) and CPA Canada that will take effect on April 1, 2026. This new collaborative model redefines our relationship, promoting clarity and direct engagement for our members.

CPA Saskatchewan continues to protect the public interest by conferring and regulating the CPA designation in Saskatchewan and will continue to offer education, resources, and support to protect the public and to help members succeed throughout their careers.

CPA Saskatchewan will now directly fund standards setting and education, both of which were previously funded through the mandatory CPA Canada fee, which we collected on behalf of CPA Canada. Effective April 1, 2026, CPA Saskatchewan will no longer be collecting fees on behalf of CPA Canada, as standards and education will now be funded through provincial fees. More information will be shared in advance of Spring Renewal. Your membership in CPA Canada will continue through to April 1, 2026, at which point you will have the opportunity to sign up for voluntary membership directly through CPA Canada.

While the way we work together is changing, the shared commitment to excellence, trust, and mobility within the profession remains constant. CPA Canada and the PTBs remain committed to working together in the best interests of Canadian CPAs and the profession.

The change does not affect your CPA designation in Saskatchewan and will have minimal impact on you as you fulfill your professional responsibilities. It is also important to note that CPA will continue to be a national profession in Canada, with common standards of entry into the profession, mobility across the country, national standards setting, access to the CPA Handbook, and support for international agreements that allow for mobility into and outside of Canada.

We are excited to share that the profession has been working collaboratively over the past number of years on the evolution of the CPA pre-certification education program, and information about the new CPA Professional Program, which will launch in 2027, was communicated on September 16. Additional information is available in this newsletter and in the Rules Consultation papers for those who wish to learn more.

We are also pleased to announce that we have partnered with CPA Manitoba to host the annual CPA Prairie Connection Conference for the fourth year, which will take place on June 17-18, 2026, in Regina. Members have the opportunity to pre-register to attend the conference in person at a discounted rate if they register by January 5, 2026. Virtual registration will only be available once conference registration officially opens. We hope you will take advantage of this opportunity to attend the conference in person, here in Saskatchewan.

As we look forward to all the exciting things coming up in the new year, on behalf of CPA Saskatchewan's Board and staff, we wish you a peaceful and joyful holiday season.



Laurette Lefol, CPA, CMA
Chair of the Board,
CPA Saskatchewan

2025 CPA SASKATCHEWAN MEMBER RECOGNITION AWARDS GALA

CPA Saskatchewan was pleased to celebrate excellence at our annual Member Recognition Gala which took place at the Delta Hotel in Saskatoon, SK on October 17th. With over 160 attendees, the evening provided a wonderful opportunity to recognize CPA Saskatchewan's seven 2025 Member Recognition Award recipients, Regulatory Committee Volunteers, anniversary pin recipients, and those who are ambassadors of our profession.

This year, we were honoured to recognize seven outstanding members who have made significant contributions to the profession and their communities through CPA Saskatchewan's Member Recognition Awards Program. Ross Harwood, FCPA (retired, Deloitte LLP) received CPA Saskatchewan's second-ever Lifetime Achievement Award for the impact he has made over nearly 50 years as a CPA, creating a legacy that will continue to elevate the accounting profession and the community for many years to come.

Carrie Carson, FCPA, FCA (MNP LLP), Regan Schmidt, FCPA, FCA (Edwards School of Business), and Joe

Vidal, FCPA, FCA (retired, Bioriginal Food & Science Corporation), were presented Fellow Chartered Professional Accountant (FCPA) certificates and pins. This year's three FCPA recipients are leading examples of excellence in the CPA profession, each making a valuable impact on the profession and in the community in diverse ways.

We were also pleased to present Early Achievement Awards to three members who are already making an impact early on in their careers: Celine Elian, CPA (MNP LLP), Laura Pizzey, CPA (Graham Construction), and Evan Sharp, CPA (Baker Tilley LLP). We look forward to watching their continued growth and success.

Bios for CPA Saskatchewan's 2025 Member Recognition Award recipients can be found in the [Summer 2025 edition](#) of the CPA Saskatchewan Connect newsletter. Following the Gala, a congratulatory announcement ran in the Saskatoon Star Phoenix and Regina Leader Post on Wednesday, October 22, 2025. Congratulations again to this inspiring group of leaders on this well-deserved recognition!



Merlis Belsher, FCPA, FCA, was recognized for celebrating 65 years with the profession in 2025 by Shelley Thiel, FCPA





Ross Harwood, FCPA; Laurette Lefol, CPA, CMA



Evan Sharp, CPA; Laurette Lefol, CPA, CMA



Laurette Lefol, CPA, CMA; Laura Pizzey, CPA



Regan Schmidt, FCPA, FCA; Laurette Lefol, CPA, CMA



Laurette Lefol, CPA, CMA; Celine Elian, CPA



Laurette Lefol, CPA, CMA; Carrie Carson, FCPA, FCA



Shelley Thiel, FCPA, with 25th anniversary pin recipients, Valerie Watson, FCPA, FCA; Brandy Mackintosh, CPA, CA; Michelle Brummond, CPA, CA; and Bev Betteridge, CPA, CMA



Joe Vidal, FCPA, FCA; Laurette Lefol, CPA, CMA



Laurette Lefol, CPA, CMA; Carrie Carson, FCPA, FCA; Regan Schmidt, FCPA, FCA; Joe Vidal, FCPA, FCA; Shelley Thiel, FCPA



Laurette Lefol, CPA, CMA; Ross Harwood, FCPA; Shelley Thiel, FCPA



CPA Saskatchewan Regulatory Committee Members Josh Stranden, CPA; Marc Franklin, CPA, CMA; Andrea Stranden, CPA; Jeff Hansen, CPA, CA; Bev Betteridge, CPA, CMA; Morris Smysnuik; Ross Harwood, FCPA; Riaz Abbas, CPA; Willie Birss, CPA, CA; Matthew Hladun, CPA; Ryan Kitchen, CPA, CA



CPA Saskatchewan Board Members Tom McClocklin, CPA, CA; Laurette Lefol, CPA, CMA; Josh Stranden, CPA; Bev Betteridge, CPA, CMA; Morris Smysnuik; Shelley Thiel, FCPA; Ryan Kitchen, CPA, CA



Laurette Lefol, CPA, CMA; Laura Pizzey, CPA; Evan Sharp, CPA; Celine Elian, CPA; Shelley Thiel, FCPA

CELEBRATE EXCELLENCE

WITH CPA SASKATCHEWAN'S
MEMBER RECOGNITION AWARDS



**Do you know an outstanding CPA
deserving of recognition?**

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

SASKATCHEWAN'S CFE GOLD MEDALIST THOMAS HINES, CPA:

'ACCOUNTING IS THE LANGUAGE OF BUSINESS'



Thomas Hines, CPA

Resolute focus and heroic determination helped Thomas Hines, CPA, go from busker to best in Canada.

Saskatchewan candidate, Thomas Hines, CPA, earned the prestigious Governor General's Gold Medal for achieving the highest standing in Canada on the May 2025 CFE and recognition on the National Honour Roll.

On paper, it shouldn't have been possible. In the months leading up to the Common Final Examination (CFE), Thomas was working hard at his full-time job with the Canada Revenue Agency (CRA), picking up part-time shifts in restaurants and somehow finding time to study for one of the most challenging professional exams in Canada. But when the results came in, the Regina local discovered he had more than merely passed: Hines had placed first among every CPA candidate in the country, topping the honour roll list and winning the Governor General's Gold Medal award.

"I really didn't think I was going to be the best of the best," he says, remarking on how the incredible achievement has yet to sink in. "Ever since I heard the news, I've been experiencing a bit of cognitive dissonance."

A man of many skills and interests, Thomas Hines is an accomplished tap-dancer, drummer, theatre buff and restaurateur. He didn't set out to become a CPA at first, but rather intended to stay in hospitality and open a restaurant or food truck of his own. For Hines, business school was meant to be a stepping stone to entrepreneurship, yet his studies led him down a different path.

"The more education I got, the more I thought, a food truck is a really bad idea," he laughs.

“

I developed an interest in taxation early-on and quickly learned that accounting is the language of business—and a skill worth having no matter what you do.

”

By the time he joined the CRA in 2022, Hines had built experience in both public practice and industry. His CRA role as a corporate income tax auditor, working with companies ranging from \$2 million to \$40 million in revenue, aligned perfectly with his expanding expertise.

What made Hines' CFE journey extraordinary was the balancing act. Now in his early 30s, Hines has been serving in restaurants since the age of 18, and as a mature student, the extra income wasn't optional.

"Starting university later in life, I had more financial obligations and fewer supports than the average student. Serving is what I needed to do to get things done," he says.

That meant long days at the CRA, late nights in restaurants and study sessions squeezed in wherever possible. Hines worked full-time, part-time and studied, all at once.

While many CFE candidates lean on study groups or regular collaboration, Hines says his biggest support came from friends and family who respected his need to focus.

"They didn't make me feel bad for missing events or being unavailable. That flexibility let me concentrate without worrying about my relationships falling apart."

At the CRA, solidarity and mentorship came from his manager, Peter, and colleague and fellow CFE candidate, Xander. “Iron sharpens iron; we kept each other motivated,” Hines says.

Crediting the University of Regina’s Hill School of Business with preparing him for the CFE’s real-world challenges, Hines says that case competitions, managing a student investment fund and a semester abroad in Germany enriched his education. Hines fondly recalls how “the Hill” placed major emphasis on experiential learning.

“In reality, you’ll never have every piece of information neatly presented to you like in a practice question,” he muses. “Real-world experience was a great way to figure things out.”

During the three days of the CFE, Hines experienced the full range of emotions. Day one left him feeling confident. Day two was humbling. And when he awoke in terror at 2 a.m. on the eve of day three, his mind raced with doubts about whether he would pass at all.

“I was awake from about two o’clock until four-thirty in the morning, just panicking in my head,” Hines recalls. “Finally, I told myself, ‘Look, the best thing you can do to increase your chances of passing is go to sleep.’ So, I forced myself to stop spiralling and got the rest I needed.”

The next morning, he adjusted his approach and was determined to focus only on what he could control.

“Whatever happened on day two was already done and I couldn’t change it,” he says. “So, I asked myself, ‘What can I do right now to make my best attempt?’ For me, that meant answering every question, even if I wasn’t certain, and managing my time so I could get something down for everything. You miss one hundred per cent of the shots you don’t take, so I took every shot I could.”

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.

Hines also overcame his anxiety with a contingency plan. Long before walking into the exam room, he played out the “what ifs” in his mind. Envisioning the worst-case scenario, he imagined failing all three days of the CFE, and then mapped out exactly how he’d regroup, rewrite and move forward.

“Even if the unthinkable happened, it wasn’t the end of the world,” Hines shares. “Knowing I had a plan for failure made it easier to keep going, because nothing could really catch me off guard.”

Of course, any sense that he’d underperformed turned out to be misplaced nerves, considering his performance.

Hines says the recognition that comes with the Governor General’s award is welcome, but achieving accolades was never the point.

“My goal has always been to improve my life and be of service to my friends, family and community. This award is simply a by-product of that.”

Hines’ easygoing charm and unassuming confidence make him instantly engaging. He’s a natural communicator, something he’s eager to combine with his technical expertise in future roles that blend leadership, strategy and education.

This exemplary win is also not the first time Hines has impressed a crowd. In his early 20s, he was a tap-dancing busker at farmers markets and arts festivals. It was a fun and rewarding experience, and still one of the highest-paying gigs he’s ever had by the hour, he says.

From busker, to waiter, to Canada’s top CPA candidate, Thomas Hines’ journey is proof that where you start doesn’t determine where you finish.

“If you just keep making progress, you’ll get to the finish line,” he says. “That’s true for the CPA program—and for any challenge in life.”

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

SAVE THE DATE!

We look forward to celebrating Saskatchewan’s successful May and September 2025 CFE writers at Convocation on Saturday, March 14, 2026 at the Delta Hotel in Regina!

Details will be emailed to all successful candidates when registration becomes available following the September 2025 CFE results release.



INTRODUCING THE CPA PROFESSIONAL PROGRAM

Over the past few years, the profession has been working on the evolution of the CPA pre-certification education program. This initiative underscores our shared commitment to maintaining the highest standards of technical competence and core skills that CPAs are known for, while preparing future CPAs for a complex and rapidly changing business environment.

Developed through extensive consultation with over 4,000 stakeholders including employers, academics, students, and CPAs across the country, the new CPA Professional Program, launching in 2027, will equip CPAs to lead business forward in a fast-moving world.

Communications were sent out to current learners in September outlining the timelines for completing the CPA Professional Education Program (CPA PEP) and transitioning to the CPA Professional Program.

Want to learn more? [Click here](#) for additional information about the updated program.

Indigenous Learners in Accounting



Do you know someone who would be interested in the Indigenous Learners in Accounting program? [Click here](#) to learn more.

Registration is now open!



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SASKATCHEWAN



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SCHOOL
OF BUSINESS



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Building a Community of Professionals



PD CONNECT

YOUR CENTRALIZED DESTINATION FOR PD OFFERINGS

All virtual and on demand courses are available in PD Connect, accessible through your Member Portal under the Events/Passports tab.

HOW IT WORKS:

- For virtual courses, a reminder email will be sent a couple of days prior to your course with a link to PD Connect. Course materials and access information will be available in PD Connect two days in advance of the course date. To attend the course, simply click “Attend” and Zoom will automatically launch.
 - All PD course emails will come from events@cpask.ca. If you didn't receive an email, please check the 'communication' tab in your Member Portal, as a copy is saved there for your convenience.
 - Attendance Certificates for virtual courses will be available a few days after the course, once attendance has been verified.
- 

2025-26 PROFESSIONAL DEVELOPMENT SEASON

Don't fall behind on your CPD - check out CPA Saskatchewan's course offerings for the 2025-26 Professional Development Season! This year, CPA Saskatchewan has over 200 virtual courses to choose from, covering a wide variety of topics and competencies.

All course offerings can be found on the [CPA SK Calendar](#) or on our [PD and Events page](#), where you can search by competency, format, or level to find the course that best suits your needs. Watch our monthly ENews for updates on new courses as they are added throughout the year.

ON DEMAND

Visit the [Courses Listed by Provider](#) page for a complete list of all on demand courses, including previously recorded free sessions that have been made available on demand. New and updated courses are identified to easily identify what's new.

REMINDER

Complete your CPD hours by December 31, 2025.

Heads up!

The [CPD Guide](#) was revised by the Registration Committee on **October 23, 2025**, with **important updates to the documentation requirements for verifiable CPD**. These changes aim to streamline compliance and clarify expectations.

Be sure to review the revised Guide to ensure your reporting meets the new requirements.

Did you know?

You can now **upload documentation** to support your verifiable CPD entries **directly through your member portal!** This new functionality is available within the **Detailed CPD Reporting by Year** section of the **My CPD** page, making it easier than ever to stay organized and compliant.

INSTRUCTOR BIOS

Want to know more about the instructors delivering your courses? Instructor bios are available on our website through the [PD Instructors](#) page, so you can learn more about the professionals delivering courses in our PD program.

PD PASSPORTS

Purchase your [Personal or Corporate PD Passport](#) for even greater savings from the cash price!

Passports are non-refundable and unused portions of PD Passports are NOT refunded, credited, or carried forward beyond March 31, 2026. If you are unsure of how many credits you have left, log in to your account and look under the Events/Passports tab, then click 'passport eligibility' to view your remaining balance for the 2025-26 year. Passport holders that exceed the total number of credits available will be charged the regular cash price for those credits.



SAVE THE DATE!

The 2026 CPA Prairie Connection Conference will take place on June 17-18, 2026 at the Delta Hotel in Regina, SK and virtually. Pre-registration is currently available to **attend the conference in person at a discounted rate** if you register by January 5, 2026. Virtual registration will only be available once conference registration officially opens.

We are excited to be back in Saskatchewan for the 4th Annual Prairie Connection Conference and we can't wait to see you there!

A close-up, angled view of a smartphone screen displaying the LinkedIn mobile app. The top of the screen shows the LinkedIn logo and the text "LinkedIn: Job Search & News" and "Network & Find Jobs For You". Below this is a large blue "GET" button, a 4.3-star rating, and a "No.10 Business" badge. The background of the app is a dark blue with a network of white dots and lines.

ADD YOUR CPA DESIGNATION TO YOUR LINKEDIN PROFILE

To add Licenses and certifications section and license and certificates:

1. Click the **Me** icon at the top of your LinkedIn homepage, then **View Profile**.
2. Click **Add profile section** in the introduction section.
3. Click the **Recommended** dropdown, then select **Add licenses & certifications**.
4. In the **Add license or certification** pop-up window that appears, enter your information into the fields provided. Begin by entering "Chartered Professional Accountant" in the **Name** field.
5. A list displaying companies will appear as you type in the **Issuing organization** field. Be sure to select the correct authority (CPA Saskatchewan) from the menu so the logo appears next to the certification on your profile.
6. Use the link to the following page: [Find a CPA Member](#) as the **Credential URL**.
7. Click **Save**.

A network diagram featuring several stylized human figures in various colors (red, yellow, green, blue, purple, grey) connected by dashed lines. Some figures have speech bubbles, and others have question marks above their heads, suggesting a focus on communication and network verification.

WHO'S IN YOUR NETWORK?

Review your LinkedIn connections to ensure you personally know the people you're connected with.

Avoid accepting connection requests solely based on mutual connections, as this can unintentionally link you to fraudulent accounts and increase their perceived credibility.



The Role of a CPA in a Non-Profit Organization

CPAs have a broad knowledge base, a strong ethical foundation, and often contribute to their community through non-profit organizations.

Developed by CPA Saskatchewan, this on demand course will help you understand your responsibilities related to involvement in a non-profit organization while using the Code of Conduct as guidance.

REGISTER NOW

Estimated Verifiable Ethics CPD Hours: 3

STAFF NEWS

CONGRATULATIONS VANESSA!

CPA Saskatchewan is pleased to congratulate Vanessa Kohlenberg, Associate Director, Registration, on 25 years of service! Vanessa joined the CMA legacy body on August 8, 2000 as the Administrative Assistant, later moving into the role of Accreditation Services Associate where she worked directly with students and candidates.

At the time of unification, Vanessa moved into her current role where she is responsible for overseeing the registration area. Vanessa is known for being an exceptional listener, always ready to lend a hand, share a laugh, and take on new challenges with enthusiasm. Her positivity and openness make her a joy to work with and a valued member of CPA Saskatchewan.



Wow, time flies when you are having fun! It has been such a rewarding experience working for the profession for the past 25 years. I have gained so many valuable tools and skills in my role as I work closely with members to ensure they comply with the registration requirements. It has been an honour working with the CPA Saskatchewan team and I look forward to new and exciting adventures ahead.

Vanessa Kohlenberg
Associate Director, Registration

CONGRATULATIONS SHERRI!

CPA Saskatchewan is pleased to congratulate Sherri Schmidt, Executive Assistant, Office of the Registrar, on 10 years of service! Sherri joined CPA Saskatchewan as the Senior Administrative Assistant, Regulatory Affairs, on October 19, 2015, moving into her current role in 2016 providing direct support to the Registrar, Discipline Committee, and Rules Committee in their functions. Sherri's organization and professionalism are integral to the CPA Saskatchewan team, Committees, and our registrants, and she is known for her service-oriented diligence and strong attention to detail. Sherri values consistency in her work and prefers stability and established processes - her ongoing reliability and commitment are a strong asset to the regulatory team!



It's hard to believe that it has been 10 years since I started with CPA Saskatchewan – it remains one of the best decisions I have made! The culture here is one of inclusivity and empowerment which has allowed me to build relationships with the CPA team as well as our volunteers and members that I'm extremely proud of. I'm looking forward to many more years with the organization.

Sherri Schmidt
Executive Assistant, Office of the Registrar



WANUSKEWIN EVENT

CPA Saskatchewan's Board and staff were fortunate to attend a teepee teaching during September's Board meeting which was held at Wanuskewin.

In conjunction with the meeting, members from the surrounding area had the opportunity to attend a member event at Wanuskewin on September 18 to engage with the Board and staff, explore the exhibits and galleries, and enjoy traditional appetizers inspired by the culture of Wanuskewin. Thank you to everyone who attended!



BALANCING FINANCE AND SOCIAL JUSTICE:

CHRISTINA MARTENS-FUNK, CPA, CA, IS HELPING TO LEAD SYSTEMIC CHANGE



Christina Martens-Funk,
CPA, CA

“

I'm grateful that my work is aligned with my values and that I wake up every morning going to do work that inspires me and gives me hope. And I also am so grateful that I feel like my skill sets are being used well every day.

”

For Christina Martens-Funk, a position as a summer student at Price Waterhouse Coopers (PWC) in 2002 was the catalyst that launched her career as a CPA. A self-described extrovert, Christina was initially concerned that accounting wouldn't provide enough interaction with other people. However, her term at PWC made her realize her love for audit work, internal controls, and learning about her clients' work, "Understanding how they do their work and how that gets interpreted from an accounting and financial perspective made a lot of sense to me, so I was pleasantly surprised that doing work in accounting and assurance didn't mean sitting at my desk all the time, staring at a computer or calculator, which made me really excited."

After 12 years in Audit and Assurance at PWC, Christina's personal life began to shift. Having two small children at home and a partner who worked long days as a farmer prompted her to search for a position with reduced hours. When an opportunity arose to become the Director of Finance at Inclusion Saskatchewan, an organization that supports people with intellectual disabilities and works with them to help change our world to be more inclusive, Christina felt the career change would be a great fit as she had always loved working in the not-for-profit world, "It was really exciting to come into an organization that was active province-wide and is person-centered," says Christina, "people with lived experience are the ones driving the work, and the rest of us at Inclusion Saskatchewan are using our expertise to help in every way we can to build that movement."

A decade later, Christina moved into the role of CEO of Inclusion Saskatchewan in the fall of 2024. She credits her CPA designation with equipping her for senior leadership roles thanks to its emphasis on skills around risk, strategy, governance, finance, and financial reporting. With the charitable sector seeing donors thinking carefully about where money is being spent in the current economic environment, these skills offer comfort and assurance to stakeholders that even in uncertain times, there is a clear path forward that they can be confident in.

Christina's expertise as a CPA enables her to challenge financial assumptions that unfairly blame disabled individuals for the high costs often associated with inclusion, instead highlighting the systemic barriers driving those expenses. Even beyond the obvious skills expected of CPAs, Christina notes that the Human Resources expertise that many CPAs have acquired through their training and experience leading within their organizations are helping her to lead culture shifts that prioritize a sustainable organization with sustainable careers, as there can be a strong desire in the charitable sector to give everything and work extreme hours.

"I have incredibly skilled colleagues who have great ideas about how we can help make our world more inclusive. So, if I can ensure that we have a solid foundation as an organization and that the finances are there, the strategy is there, and risk is being managed, and do that well to help create a vision for the future, it allows my colleagues to run with their skills and ideas to really be successful in making some change...Because the possibilities are endless."

Following her family's example of community involvement, volunteering has always been a central part of Christina's life. Since leaving high school, she has been serving on boards of not-for-profit organizations that focus on disability, education, hunger relief, poverty reduction, and social justice, even serving as the treasurer of her daughter's club volleyball team, "I'm passionate about social justice matters, and some of that stems from the fact that I'm disabled myself - I have a spinal cord injury. I was 16 when I became disabled, so trying to help our world become more inclusive and understand the value that each person brings in making our world better has been a passion of mine for a long time," says Christina.

In her volunteer work, Christina has found that there are many organizations in need of the expertise of CPAs, as there is often a reluctance to spend time on the topics that seem “dry”, but are at the heart of a successful organization, such as reviewing financials, cash positions, and risk review and planning. As a CPA, her ability to see the big picture, and learning how to invite others into that way of thinking to encourage conversation around these topics, has made these roles incredibly fulfilling.

In addition to her community volunteer work, Christina previously served on CPA Saskatchewan’s Professional Conduct Committee (PCC). As one of the committee’s younger members at the time, she found the experience allowed her an opportunity to reflect on her own professional values, “I would encourage other CPAs to get involved for the opportunity to reflect on yourself as a professional... There is a level of humility we all need to continue to hold as professionals to say we all need to continue to learn and to hold ourselves accountable.”

Being on the PCC exposed Christina to many different situations that all CPAs will encounter in their work - where the right answer isn’t always black and white - and the discussions, rather than the end decisions, proved to be the most informative part of her experience on the committee. The lessons learned from these discussions have proven valuable in her work in the not-for-profit sector, where decisions and value-added are often scrutinized.

When asked what message she would like to share with other CPAs about inclusion, Christina notes that there are many limitations and stereotypes keeping people in the disability sector, especially those with intellectual disabilities, from being able to fully participate in their communities and be themselves. One of her greatest takeaways from her work at Inclusion Saskatchewan is that we need to move out of the way and allow people the independence, choice, and opportunity to be themselves by removing the barriers we’ve created in most of our systems and sectors.

“I think it makes our world so much better when we remember that each one of us has something great to give our world, and each one of us has skills and perspectives that are valuable and make us all better. The word inclusion can be used for a lot of different folks in a lot of different movements, but some of the first people to use it were people with intellectual disabilities to say, ‘we have a right to be in every space and fully respected, valued, and included in every space and community’. I really think our world doesn’t fully understand what that means, but when you have inclusion, every community is better, every workplace is better.

I have colleagues with intellectual disabilities doing all the work we do - presentations, facilitating meetings and workshops, helping us strategize, creating resources - and if we didn’t have a fully inclusive perspective in our work, we wouldn’t be effective... Sometimes people see the dollars spent, but I see a lot of dollars saved when full inclusion

happens. I think we need to quickly get to a place where we see the value that each person offers, because research shows that when you have an inclusive workplace or an inclusive community, you see increased productivity and profitability - and every person benefits.”

WORDS OF WISDOM:

Fail fast and move forward.

While Christina’s personal mantra is subject to frequent change, this piece of advice she recently received has been inspiring her to keep going after experiencing setbacks, “When taking on new roles or projects, it is common for us to make mistakes or realize later we could have done things differently. These are opportunities to learn from and grow from, but it is not helpful to dwell on them. Instead, with new insight and experience, we should quickly move forward in our work to the next task. It’s part of the journey.”

IMPORTANT DEADLINES:

✓ DECEMBER 1, 2025

Deadline to submit Member Licence Renewal

✓ DECEMBER 31, 2025

Deadline to submit Firm Renewal and Professional Corporation Renewal

✓ APRIL 30, 2026

Deadline to report and declare 2025 CPD hours and submit your Annual Renewal and Fees



CPA CANADA'S 2025

COMPENSATION SURVEY RESULTS ARE IN!

Find out how compensation for Saskatchewan CPAs fares nationally.

The Canadian CPA Profession Compensation Study is a biennial research initiative conducted by CPA Canada since 2012. It provides insights into compensation trends across the profession based on self-reported data from Canadian CPAs living in Canada and abroad. The 2025 edition reflects compensation data from the 2024 calendar year, based on responses from 7,582 Canadian CPAs. Respondents represent a broad cross-section of the profession, spanning industries, regions, roles and career stages.

Canadian CPAs reported a median total compensation of \$154,000 in 2024 - a 7.7 per cent increase from \$143,000 in 2022, with Saskatchewan respondents reporting a median compensation of \$147,000 in 2024. During that time, Canada's inflation rate rose 6.4 per cent, showing that CPA compensation has more than kept pace with the rising cost of living. In fact, the 2025 survey data marks the highest median compensation recorded since the study began in 2012, continuing a steady upward trend from \$105,000 to \$154,000 over the past 12 years.

By comparison, Statistics Canada's median earnings for full time professionals across the broader Canadian workforce increased by approximately 9.3 per cent, from just \$64,000 in 2022 to \$70,000 in 2024, demonstrating the CPA designation's high earning potential in an evolving and competitive job market.

In Canada, the highest median compensation for CPAs with three or more years post-designation experience is reported in Alberta (\$176,000), followed by Ontario (\$165,000) and Saskatchewan (\$153,000), with Calgary (\$186,000), Toronto (\$177,000) and Regina (\$152,000) leading their respective provinces. It is of note that Canadian CPAs working internationally report a significantly higher median compensation of \$264,000, with the United States accounting for the largest share of international respondents at almost half (46%), with a median compensation of \$306,000.

MEDIAN COMPENSATION FOR CPAS WITH >3 YEARS POST-DESIGNATION



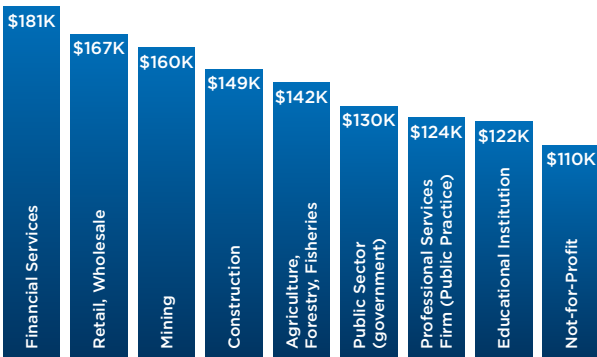
Industry plays a major role in compensation differences, with top-paying sectors nationally including oil and gas (\$200,000), real estate (\$180,000) and software (\$178,000). Oil and gas retained its top spot from 2022, with median compensation rising 13.6 per cent, from \$176,000. The software industry not only offers high compensation but also shows strong momentum, with 35 per cent of (one-in-three) respondents in the sector reporting a pay increase of ten per cent or more since 2022. This growth reflects the sector’s expansion and the increasing demand for CPAs in strategic roles within AI and tech environments.

TOP-PAYING INDUSTRIES FOR CPAS NATIONALLY



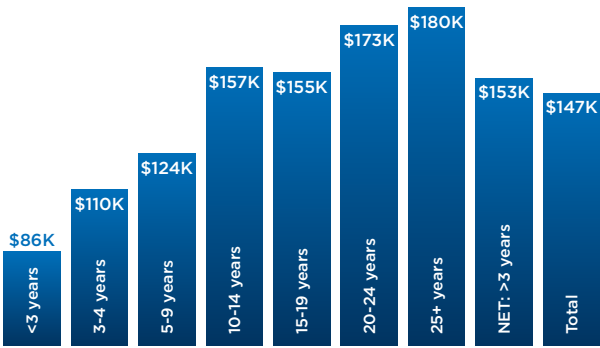
Source: 2025 CPA Compensation

MEDIAN COMPENSATION IN SASKATCHEWAN BY INDUSTRY OF EMPLOYMENT



Based on the survey findings, the CPA designation remains an attractive career path for younger generations, with early career CPAs earning a strong median compensation of \$92,000 nationally (\$86,000 in Saskatchewan) in their first three years post-designation, reflecting a seven per cent increase nationally from 2022. Earnings continue to rise with experience, reaching a median of \$194,000 nationally (\$180,000 in Saskatchewan) for those with more than 25 years in the profession, reinforcing the lasting value of the CPA designation across a career lifecycle.

MEDIAN COMPENSATION BY YEARS OF WORK EXPERIENCE



To view the detailed regional reports, visit: [2025 Canadian CPA Profession Compensation Study Results - CPA Canada](#)

career connect

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](#).



WELL-BEING BY THE NUMBERS

HOW CPAS ARE COPING—AND WHAT COMES NEXT

Mental health is increasingly recognized as a key ingredient for thriving in the workplace, and the 2025 Mental Fitness Index (MFI) Report offers a timely and revealing look into the well-being of CPAs and CPA PEP candidates across Alberta and Saskatchewan. With more than 670 participants, the third edition of CPA Assist's Health and Wellness Research Study provides a comprehensive snapshot of the profession's mental, physical, and emotional health.

The 2025 MFI Report reveals encouraging improvements in overall well-being and highlights persistent challenges:

- The proportion of individuals experiencing daily major stressors has increased sharply since 2019.
- Physical health concerns, chronic conditions, and complex health needs are rising.
- Many CPAs juggle caregiving responsibilities and long working hours.
- Stigma is declining but not gone, indicating a need for broader cultural change.
- Gen Z professionals report the lowest mental and physical health scores, highlighting a need for targeted support.
- Mid-sized accounting firms show the lowest overall MFI scores, suggesting structural or cultural challenges.
- Self-employed and retired CPAs report the highest well-being scores, likely due to greater autonomy and flexibility.
- Those who plan to have children shared significant concern, particularly about the impact it may have on their career.

PARTICIPATION AND METHODOLOGY

The 2025 study engaged 674 participants from a randomized sample of more than 7,000 CPAs and CPA PEP candidates. Using a robust mental health assessment tool, the study evaluated four key pillars of well-being: physical health, mental health, workplace well-being, and life satisfaction. Each participant received a personalized report, and aggregate data was analyzed to identify trends, risks, and opportunities for support.

WHY MENTAL FITNESS MATTERS

Mental fitness is more than just the absence of illness—it's about resilience, energy, and the ability to thrive in both personal and professional spheres.

A thriving workplace experience requires responsibility at all levels: from the organizations that create the space to the leaders who facilitate the space and the individuals who contribute to the space. For CPAs, who often navigate

high-pressure environments, long hours, and complex responsibilities, maintaining mental fitness is essential for individual well-being and organizational performance.

Unsupportive workplace cultures—marked by chronic stress, poor communication, lack of psychological safety, or unrealistic expectations—can significantly erode mental health. Over time, this can lead to burnout, disengagement, and a decline in both personal health and professional effectiveness.

Stress, poor coping mechanisms, and unhealthy behaviours such as lack of exercise, poor diet, and substance use negatively impact physical health.

LOOKING AHEAD

The 2025 MFI Report paints a picture of a profession in transition, one that is becoming more open, more aware, and more committed to mental wellness. While challenges remain, particularly around stress, stigma, and chronic health conditions, the data also reveals a growing culture of support and resilience.

As the accounting profession continues to evolve, so must the systems that support its people. The insights from this report offer recommendations for building healthier, more sustainable careers for CPAs across Canada.

“The findings of the 2025 Mental Fitness Index underscore the critical importance of prioritizing the well-being of our members,” says Shelley Thiel, FCPA, CEO of CPA Saskatchewan. “We remain committed to fostering an environment that supports mental resilience, promotes psychological safety, and enables our members to thrive both personally and professionally.”

[Click here](#) to learn more about CPA Assist's 2025 Mental Fitness Index Study.

[Click here](#) to view the 2025 MFI Study infographic.



CPA Assist offers confidential counselling services, including crisis support, free for CPAs, CPA candidates, and their immediate families

in Saskatchewan and Alberta. Plus, it provides health and wellness services like fitness and dietary consultations, along with several resources on important topics like addiction, family relationships, grief, suicide prevention, workplace challenges, and stress management. For more information, visit cpa-assist.ca.



CPA ASSIST VIRTUAL WELLNESS CONFERENCE

DECEMBER 9, 2025

PRESENTED BY CPA INSURANCE PLANS WEST

Join CPA Assist on December 9, 2025, for an energizing half-day event designed to support your mental health and professional resilience. Whether you're navigating workplace stress, balancing caregiving responsibilities, or simply looking to recharge, the CPA Assist Virtual Wellness Conference offers expert-led sessions packed with practical tools and fresh perspectives.

This year's conference dives deep into the evolving nature of work, the mental load of caregiving, and the science of stress and sleep. Whether you're leading a team, managing deadlines, or navigating personal challenges, this event offers actionable insights to help you thrive—at work and beyond.

Featured Keynote: Why Are We Here? Creating a Work Culture Everyone Wants



Jennifer Moss

People are experiencing a post-pandemic phenomenon they can't quite put their finger on. Work is evolving, and so are employees' expectations of it. Most people would agree it still feels out of sync. Leaders have been tasked with navigating these changes in real time, without a playbook. Meanwhile, the workforce is in search of more purpose in their work yet is unsure of how or where to find it. They've likely found themselves pondering, "Why am I here?"

In this session—and in her provocative new book with the same title—Jennifer Moss pinpoints what is missing from work today.



Register



COPILOT IN EXCEL:

A GAME-CHANGER FOR ACCOUNTANTS



David Trahair, CPA, CA

Microsoft has been steadily reshaping how accountants work with data. For decades, Excel has been the backbone of financial analysis, budgeting, and reporting. But until recently, it still required time-consuming manual work - building formulas, cleaning data, formatting tables, and creating visual summaries.

That's now changing, thanks to Microsoft's new wave of AI-powered assistants. Among them, Copilot in Excel stands out as one of the most transformative tools accountants have ever had access to.

In this article, we'll explore what Copilot in Excel can do today, how it's evolving, and why a new feature called Agent Mode could soon revolutionize spreadsheet analysis altogether.

WHAT IS COPILOT IN EXCEL?

Copilot in Excel is part of Microsoft's broader AI initiative built directly into Microsoft 365. Think of it as your data-savvy partner that helps you analyze, visualize, and understand your numbers, without writing complex formulas or spending hours on formatting.

With Copilot, you can ask natural language questions like:

"What are the top five sales regions this quarter?"

"Show me a trend analysis of revenue by client type."

"Find and fix missing or duplicate entries."

Instead of manually crunching numbers, you simply describe what you want, and Copilot does the rest. It can suggest charts, pivot tables, and even forecast trends based on your data.

To use it, you'll need a Microsoft 365 subscription (Personal, Family, Business Standard, Premium, or Enterprise E3/E5) with the Copilot add-on. While Copilot works in both desktop and web versions, the newest features usually appear first in the web version.

THE EVOLUTION OF COPILOT IN EXCEL

When Copilot first appeared in early 2024, reactions were mixed. Many accountants, myself included, were underwhelmed by its limitations. It could generate formulas or describe what needed to be done, but it often failed to execute the task directly in the workbook.

By late 2025, that has changed dramatically, but not in the way you might expect. Microsoft has been refining Copilot's abilities while tightening data-security controls. These safeguards are especially relevant for CPAs handling sensitive client information.

COPILOT IN THE EXCEL APP: CONTROLLED AUTOMATION

Let's start with Copilot as it appears in Excel itself.

Using Copilot inside the Excel app gives you step-by-step control. You click the Copilot icon on the Home tab and simply tell it what you want to do. For example, suppose you have a client database with billing rates, service types, and hours by staff level. You could ask Copilot to:

"Create a column that calculates the total time value for each client, using the billing rates from the other tab."

Here's where Microsoft has made a deliberate design choice. Earlier versions of Copilot could modify your spreadsheet directly, adding columns, formulas, or charts. But as of October 2025, it no longer makes live edits.

Instead, Copilot will:

1. Walk you through the steps to make the change yourself,
2. Provide the correct formula to copy and paste, or
3. Offer to generate a new downloadable file with the edits already applied.

At first glance, that may seem like a step backward. But Microsoft's reasoning is clear: it's about protecting your data and ensuring you remain in control. For CPAs, that's an essential safeguard. Copilot can't accidentally overwrite financial data or introduce untraceable changes, everything is transparent and auditable.

Still, while helpful for generating ideas and quick calculations, this mode can feel limited if you want to perform more sophisticated analyses. That's where Microsoft's Analyst agent comes in.

THE ANALYST AGENT: SMARTER, STRUCTURED ANALYSIS

Analyst is one of Microsoft's new AI agents, specialized personas within Copilot that take on defined roles. Each agent brings a structured workflow and specific expertise.

The Analyst Agent is designed to detect patterns, highlight trends, and create visual summaries. You can ask it to spot variances, summarize performance, or identify outliers in a dataset.

For example, when analyzing the same client-billing file, you can type a prompt such as:

"Analyze this dataset and highlight the top and bottom performers by profitability."

If your data is stored in OneDrive for Business, the Analyst Agent can access it directly, no need to upload anything. Behind the scenes, it uses Python to crunch the numbers and then produces a downloadable Excel report with dashboards and calculated fields.

The output might include:

- A client summary tab listing billing, hours, write-ups, and write-downs,
- A dashboard tab with key metrics and charts, or
- Conditional formatting to make trends and variances easy to spot.

This agent delivers better results than the in-app Copilot because it's optimized for structured data exploration. However, there's still one big drawback: the process is not yet interactive. Each time you make a change or want a new analysis, you have to download another updated file.

For accountants who live inside Excel and want live interaction, that's not ideal. Which brings us to the most exciting development yet, Agent Mode.

AGENT MODE IN EXCEL: THE FUTURE OF SPREADSHEET AI

Launched in preview on September 29, 2025, Agent Mode represents a massive leap forward. Microsoft describes it as a system that can "plan, reason, and act" directly inside your workbook.

This is not just another chat-based assistant. It's a reasoning engine that can execute multi-step plans, much like how a human analyst would approach a complex assignment.

Here's how it works: you give Agent Mode a natural language prompt such as:

"Create an annual financial close report for a bike shop business, showing variance to budget and year-over-year growth."

Agent Mode doesn't just produce a chart, it:

1. Develops a plan,
2. Executes each step in sequence (building tables, applying formulas, creating charts),
3. Reviews its work,
4. Verifies results, and
5. Iterates until the outcome matches your request.

The result feels thoughtful and intentional, not a random guess, but a structured, auditable model.

WHY AGENT MODE MATTERS FOR ACCOUNTANTS

This new mode has enormous implications for accountants. Our work often involves multi-step reasoning tasks: preparing year-end financials, building forecasts, reconciling variances, or modernizing old workbooks. Agent Mode can handle these workflows with precision and transparency.

For example, you could ask it to:

- Update outdated formulas (like replacing VLOOKUP with XLOOKUP),
- Build a profitability dashboard by client type, or
- Create an entire budget-versus-actual report, including conditional formatting and data visualization.

Agent Mode keeps full transparency by documenting every action it takes. In the task pane, it provides a detailed report of:

- The assumptions it made,
- The formulas and logic it used,
- Any formatting or data validation it applied, and
- Verification steps it performed to check accuracy.

That's a level of explainability and auditability rarely seen in AI tools, and exactly what CPAs need to maintain professional standards.

REAL-WORLD RESULTS: A CLOSER LOOK

In my own tests using a fictional client data workbook, Agent Mode performed remarkably well. Within minutes, it created:

- A profitability dashboard showing total time value, variance, and write-up/down percentages,
- Conditional formatting with intuitive visual cues (green up arrows for positive results, orange for neutral, red for negative), and
- Data bars, color scales, and custom number formats to make the results visually clear.

Even better, it added extra insights I hadn't specifically asked for such as variance percentages and status indicators, demonstrating that it was reasoning about the data, not just following instructions.

Everything it built used standard Excel features: formulas, tables, and charts that you can audit, filter, and adjust. Nothing is hidden behind AI "black boxes."

You can sort the results, filter by client type, or isolate all write-downs with a click. It's dynamic, professional, and completely under your control.

WHERE AGENT MODE FITS INTO YOUR WORKFLOW

Agent Mode is still in early preview and currently available only in Excel for the web through the Excel Labs add-in. To try it, you'll need:

- A Microsoft 365 Business account,
- The Copilot add-on, and
- Excel Labs installed and activated.

Once enabled, you'll see an option called Agent Mode (Frontier) inside Excel Labs.

While Agent Mode doesn't yet run macros, use Power Query, or connect to multiple files, it's clear where this is heading. As Microsoft expands integration with enterprise data sources and desktop Excel, this could become the standard way professionals build and maintain financial models.

A WORD OF CAUTION AND EXCITEMENT

Like any new technology, Agent Mode isn't perfect. Complex analyses can take more than 5 minutes, and the results still need manual review. But even with these caveats, what's emerging is remarkable.

For accountants, this could mean:

- Hours saved on manual spreadsheet setup,
- Fewer formula errors,
- Easier auditing of models and reports, and
- A shift in focus from data entry to higher-value interpretation.

In short, we're witnessing the early stages of AI-assisted spreadsheet reasoning, a milestone in how financial professionals interact with data.

FINAL THOUGHTS

Over the past two years, I've gone from being skeptical about Copilot in Excel to genuinely impressed. With Agent Mode, Microsoft has finally delivered an AI that not only understands what we're trying to do but can reason its way to a clean, auditable, professional result.

This is only the beginning. As Agent Mode evolves and integrates deeper into Microsoft 365, accountants will gain tools that help us move faster, reduce risk, and focus on the strategic insights that matter most.

If you've been curious about what AI can really do for your day-to-day work in Excel, now is the time to explore it.

WANT TO LEARN MORE?

This article is based on material from my new on-demand course, [10 Real-Life AI Use Cases for Accountants](#), available through CPA Saskatchewan's PD Program.

The course goes beyond Excel to explore how accountants are using AI in:

- Audit and assurance,
- Tax research and summarization,
- Client communication,
- Document analysis, and
- Ethics and professional judgment.

You'll see real examples, detailed demos, and practical guidance for safely integrating AI into your workflow.

Take the full course today to see how AI can save you time, strengthen your analysis, and prepare you for the next generation of accounting tools. A listing of all courses offered by David is available on CPA Saskatchewan's [Course Provider Page](#).

David is a CPA, author, and creator of numerous on-demand courses for CPAs across Canada. His courses blend financial insight with real-world technology applications, helping professionals stay ahead of the curve as AI reshapes the accounting landscape.

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ACCOUNTING FOR INCLUSION: CPAS AS CATALYSTS FOR EQUITY, DIVERSITY, AND INCLUSION AND TRUTH AND RECONCILIATION



Dr. Jocelyn Peltier-Huntley,
Ph.D., MSc, P.Eng

Equity, diversity, and inclusion (EDI) are no longer optional considerations—they are essential to the integrity and sustainability of organizations. For Chartered Professional Accountants (CPAs), this is not just a social imperative; it is a professional responsibility. As stewards of trust and transparency, CPAs influence governance, risk management, and reporting practices that shape organizational culture and societal outcomes.

The “S” in ESG—the social pillar—has gained prominence globally, driven by stakeholder and rightsholder expectations, regulatory developments, and the recognition that social factors impact financial performance¹. CPA Canada’s *The Rise of the Social Pillar* emphasizes that CPAs are uniquely positioned to integrate social considerations into strategy, risk management, and disclosure¹. This includes human rights, EDI, Indigenous engagement, and workplace health and safety.

Lately, EDI has also experienced backlash which has resulted in organizations reframing, retracting, and/or stalling EDI initiatives. Despite the recent backlash—which is largely coming from the US—many Canadians are still moving forward with Truth and Reconciliation efforts aiming to support Indigenous peoples. In this article we will explore the ethics behind why CPAs should incorporate allyship as part of their professional practice and suggest practical ways for CPAs to act as catalysts within organizations.

ETHICAL FOUNDATION: CPA SASKATCHEWAN RULES OF PROFESSIONAL CONDUCT

The CPA Saskatchewan Rules of Professional Conduct (RPC) sets out principles that align closely with EDI and Truth and Reconciliation objectives²:

- Integrity and Due Care (202.1): CPAs must act honestly and diligently in all professional services—essential for leading organizational change efforts.
- Objectivity (202.2): Professional judgment must remain free from bias or undue influence—critical when addressing systemic inequities.
- Professional Competence (203.1): Staying informed on evolving standards, which includes understanding EDI and Truth and Reconciliation-related risks and opportunities.
- Professional Behaviour (200.6): CPAs must avoid any activity that impairs the profession’s reputation or ability to serve the public interest—advancing EDI and Truth and Reconciliation positively impacts the public.

These principles underscore that EDI and Truth and Reconciliation are not peripheral—they are embedded in the ethical obligations of every CPA.

INDIVIDUAL LEVEL: ACTIVE ALLYSHIP AND ETHICAL ACTION

EDI begins with individual accountability. In my new book, *Active Allyship: Embracing a practice of inclusion to transform workplaces*, I define allyship is a practice of inclusion where—through listening, learning, and reflecting on personal experiences and privileges—people actively support historically marginalized persons and communities in achieving their full potential³.

As individual professionals, CPAs can:

- **Build awareness:** By understanding how bias and systemic barriers—especially those impacting women, Indigenous people, racialized people, persons with disabilities, and the 2SLGBTQIA+ community—affect every day decision-making.
- **Practice allyship:** From proactively supporting underrepresented colleagues to reach their full potential, to challenging exclusionary practices in meetings or business processes.
- **Resolve ethical conflicts:** The RPC provide guidance for ethical conflict resolution, encouraging CPAs to weigh facts, principles, and consequences when navigating complex EDI issues².

When practicing allyship or acting in a professional capacity, personal character matters. As the RPC notes, “Ethical conduct in its highest sense, however, is a product of personal character—an acknowledgement by the individual that the standard to be observed goes beyond simply conforming to the letter of a list of prohibitions”³. As part of their ethical professional practice, CPAs can align their continuous professional development to build awareness around social issues in Canada and develop critical allyship skills. At Prairie Catalyst, we are proud to partner with CPA Saskatchewan to help support allyship skill development.

ORGANIZATIONAL LEVEL: GOVERNANCE, ESG, AND DISCLOSURE

CPAs also hold professional power to influence changes to organizational systems that work better for everyone. Shifting systems offers transformational potential to address historical and ongoing inequalities which disproportionately impact marginalized people. Specifically, CPAs can positively improve organizational systems through:

- Risk and performance management, including mitigating social risks—such as inequitable pay or lack of diversity—which can lead to reputational, regulatory, and litigation risks.
- Disclosure and assurance, which CPA Canada highlights is important with a growing demand for consistent, comparable, and verifiable social information—using frameworks like Global Reporting Initiative (GRI)

or Sustainability Accounting Standard Board (SASB) to include metrics on diversity, human rights, and community engagement⁴.

- Social and human capital accounting, which CFO Leadership Networks’ A4S Guide describes as valuing workforce wellbeing and community relationships as drivers of long-term business resilience⁴.

TRUTH AND RECONCILIATION AND EDI

In Canada, Indigenous rights and engagement are central to the social pillar and are essential to include in EDI efforts. The Truth and Reconciliation Commission’s Call to Action #92 urges businesses to adopt United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) as a reconciliation framework, commit to meaningful consultation, and provide equitable access to jobs and education⁵. CPAs can champion Truth and Reconciliation commitments by embedding them into governance and reporting processes.

LEADERSHIP LEVEL: STRATEGIC INTEGRATION

Leaders set the tone, and allyship skills are essential leadership skills. CPA leaders at all levels can model inclusive behaviour and embed equitable principles into their leadership practices. Additionally, CPAs in executive roles or board positions should:

- Align EDI and Truth and Reconciliation with organizational purpose and ESG strategy.
- Ask critical and intersectional questions about pay equity, representation, procurement practices, and community engagement initiatives, such as “Are we being fair?” or “Who might we be benefitting/excluding?”
- Ensure compliance with disclosure requirements under Canadian securities law (e.g., diversity reporting for boards and executives).

As CPA Canada notes, “Effective management of E&S factors can produce a range of benefits including improved risk management; enhanced business resilience; and an advantage in attracting and retaining talent”⁷.

ECONOMIC DATA PORTAL FOR CANADIAN BUSINESS

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



KEY QUESTIONS CPAS SHOULD ASK

- Which social factors and social identities are material to our organization and stakeholders?
- How do our policies align with CPA Saskatchewan's ethical principles and TRC Call to Action #92?
- How do we measure and report on social and human capital?
- Are we disclosing diversity and inclusion metrics transparently?
- What safeguards prevent “social washing” in our ESG reporting?

PRACTICAL ACTIONS FOR CPAS

1. Embed EDI in risk assessments: Include social risks to stakeholders and rights holders in enterprise risk management frameworks.
2. Integrate EDI into reporting: Use recognized standards (Global Reporting Initiative, Sustainability Accounting Standards Board) for social disclosures.
3. Champion reconciliation: Incorporate UNDRIP principles into corporate policies.
4. Monitor pay equity and representation: Apply intersectional analysis to workforce data to check who might be treated unfairly.
5. Educate and influence: Promote an ethics-based work culture and provide training on unconscious bias, intercultural competency, and allyship.

CONCLUSION: A CALL TO ACTION

EDI and Truth and Reconciliation are not trends—they are an essential part of a CPA's professional obligation and offer a strategic advantage. CPAs have the expertise and ethical mandate to lead social transformation. By embedding EDI and Truth and Reconciliation into governance, reporting, assurance, and professional practice, CPAs can help build organizations that are not only financially sound, but socially responsible.

Dr. Jocelyn Peltier-Huntley, P.Eng. has more than 20 years of experience leading change. After starting her career as an engineer in mining, she is now focused on leading and inspiring positive change through equity, diversity, and inclusion consulting. Her PhD project, “Activating Allies” focused on creating better workplaces for everyone by engaging everyone. Through her business, Prairie Catalyst Consulting, Jocelyn creates awareness and removes roadblocks so that individuals and organizations can realize the benefits of inclusion and achieve their full potential. Outside of her business, Jocelyn volunteers as the Board Chair of Women in Mining and Women in Nuclear Saskatchewan. To learn more about Prairie Catalyst's services and Jocelyn's new book, Active Allyship, visit prairiecatalyst.ca.

Prairie Catalyst Consulting offers EDI consulting services with the mission to create awareness and remove roadblocks so that all can realize their full potential. Prairie Catalyst Consulting works closely with employers, professional regulators, and other organizations to conduct primary research, create EDI strategies, design and facilitate training, and develop supporting resources. Prairie Catalyst works collaboratively with our clients to support them to lead and inspire positive change so that workplaces work better for everyone and is proudly located in Saskatoon, Saskatchewan on Treaty 6 territory and the homeland of the Métis.



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4. CFO Leadership Network. *A4S: Essential guide to social and human capital accounting*; 2023.
5. Truth and Reconciliation Commission of Canada. *Truth and Reconciliation Commission of Canada: Calls to action*; Truth and Reconciliation Commission of Canada, Electronically, 2015.
6. United Nations. *United Nations declaration on the rights of Indigenous Peoples*; 2007.
7. CPA Canada. *A primer for environmental & social disclosure*; 2020.

CPAIPW'S LIFE INSURANCE PLAN, EXPLAINED

Content Supplied by CPA Insurance Plans West

CPA Insurance Plans West (CPAIPW) Term Life Insurance is unique to the needs of CPAs, setting it apart from other industry offerings.

CPAIPW provides Term Life Insurance as part of a larger group plan, making it much more affordable and flexible than purchasing coverage separately. There are two main reasons for this:

1. CPAs form a low-risk demographic group, which keeps rates down; and
2. The more individuals contributing to the plan, the more coverage you get at a lower rate.

Term Life coverage isn't meant to be an investment. It's [designed to protect during times of financial dependency](#), such as going to school, marriage, mortgages, raising a family, taking care of aging parents, or considering entrepreneurship.

Below are some of the key benefits of CPAIPW Term Life Insurance.

LOWER COST

CPAIPW Term Life Insurance allows for higher coverage amounts at a much lower rate. This is because payments increase in five-year age brackets, meaning you pay your age (ie: a lower rate) at the time of purchase.

With our Term Life Insurance, you:

- Get a bigger policy at a much lower price during life's financially demanding (younger) years.
- Never overpay for insurance.

You might see other industry plans with 20 or 30-year terms. These plans require you to pay a set amount, the rate a blend of all age amounts for that term. The downside? You pay a lot more up front—meaning you're paying more during life's financially demanding years—when your income is lower and debts are higher.

PURCHASING MORE WHEN YOU'RE YOUNG

Medical underwriting is done when purchasing a policy and is only required again if you wish to increase coverage. If you purchase a large policy when young and healthy, you get a lot of coverage for a low price.

Increasing coverage later in life is still an option, although it requires medical underwriting once again—which could mean higher rates, depending on your health status, and even getting declined.

GREATER FLEXIBILITY

Our Term Life Insurance allows you to control your coverage. Underwriting is done once, unless you decide to increase your coverage. Plus, your plan is renewed yearly. You're not locked in, and you can decrease your coverage as life changes.

Getting married, buying a house and having kids—or marriage, mortgage and munchkins, as we like to call it—are three milestones often accompanied by significant financial stress. Our Term Life Insurance supports those seeking security during these financially demanding moments. For example, when:

- Your standard of living is dependent upon a dual income. In other words, combining your income with a spouse might be the only reason you can financially support the life you're currently leading.
- You're paying for big-ticket expenses such as education, kids, and mortgages. On top of general expenses, these can contribute to large amounts of personal debt.

CANCEL ANYTIME

With our Term Life Insurance, you can cancel or decrease your coverage at any time. This comes in handy when:

- You no longer have anyone financially dependent to support, and
- You have enough investments and equity to fall back on.

Chances are, by age 65, you have mature investments and no longer need the financial security of life insurance. The policy amount you purchase is fixed up to age 65 until the plan ends at 75.

CONSIDERING CPAIPW TERM LIFE INSURANCE?

Curious about how much Term Life Insurance you should have? Visit our online [Needs Assessment tool](#). You can also call our Licensed Advisors at 1-800-661-6430 or [book an appointment](#) if you have any questions or require assistance.

Want to get started with Term Life Insurance? [Get a quote](#) today.



STAY UP TO DATE

ACCOUNTING & FINANCE

5 Trends Redefining the Role of CPAs

At CPA Canada's The ONE Conference, one message was clear: CPAs are being called upon to play an increasingly central role in a complex and ever-changing world. From financial crime to artificial intelligence (AI), leadership, sustainability and strategic agility, [click here](#) to read about the five key areas to watch.

CPAs in Health Care: The Overlooked Solution

In health care, financial management is too often confined to back-office functions centred on reporting, compliance and cost containment while the sector grapples with inefficiencies and rising demands. This limited perspective isn't just a missed opportunity; it's a strategic blind spot. Beyond the numbers lies a CPA's ability to become a force for transformation—anticipating risk, steering investment and designing the fiscal architecture of outcome-driven care. [Click here](#) to read more.

BUSINESS & ECONOMICS

Budget 2025 Walks Fiscal Tightrope

Amid weaker-than-expected economic projections and constrained fiscal capacity, Budget 2025 attempts to balance supporting impacted sectors while keeping long-term growth at the centre, according to CPA Canada's chief economist. [Click here](#) to read more.

Inside Canada's Battle Against Money Laundering and Terrorist Financing

Panelists from The ONE Conference weighed in on how our country is bolstering its defences to counter illicit financial crimes. [Click here](#) to learn more.

Progress Accelerates on Open Banking

Following the federal government's announcement earlier this summer that it plans to implement open banking at the "earliest opportunity," and given this move's potential to transform the financial industry, experts advise that CPAs should familiarize themselves with the concept. [Click here](#) to learn more.

Community financial literacy sessions

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

DATA & TECHNOLOGY

Getting the Most Out of Microsoft Copilot as a CPA

For CPAs, Microsoft's Copilot tool represents a concrete opportunity to optimize their daily work, provided they fully understand its uses, limitations and implications. David Fortin, CPA and AI-specialized trainer, shares practical advice, warnings, and examples of successful integration. [Click here](#) to learn more.

Why AI Agents May Be The Next Big Thing in Accounting

Picture an accounting team of the near future. Alongside human staff, a team of digital colleagues works in the background: one agent processes payables, another reconciles invoices and a third monitors compliance. Instead of waiting for prompts, they spot tasks, act and call for oversight only when needed. This is the promise of agentic AI—systems that can make decisions and act independently rather than simply waiting for prompts or responding to requests. [Click here](#) to learn more.

Smart Cybersecurity Strategies to Stay One Step Ahead

Aron Feuer of Valencia Risk offers actionable tips to help CPAs combat rising cyber threats. [Click here](#) to learn more.

TAX 360, CPA CANADA'S NEW COMMUNITY PLATFORM

CPA Canada recently unveiled [CPA Canada Tax 360™](#), a dynamic platform for Canada's tax community to connect, share insights and address fast-changing regulations.

With Tax 360, CPA Canada members and subscribers gain access to a national online community tailored to meet the ever-evolving needs of today's CPAs. It is the one-stop resource for credible tax knowledge and education, empowering users to learn from leading experts, navigate CRA guidance with confidence, and shape the future of tax practice nationwide.

Developed with the expertise of Canada's leading tax professionals, Tax 360 was built with four key benefits in mind: efficiency, quality, cost savings and team enablement. Users can learn and engage with peers across the country in dedicated communities covering personal, corporate, trust, indirect tax and others. [Click here](#) to learn more.





REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS

NEW MEMBERS THROUGH GRADUATION

Omotayo Babalola, CPA
Alain Boscher, CPA
Selena Brassard, CPA
Hannah Dobrohoczki, CPA
Camryn Donald, CPA
Kevin Dudley, CPA
Steven Findlay, CPA
Sheldon Frank, CPA
Danielle Gailing, CPA
Carli Gray, CPA

Chase Green, CPA
Ritchie Hampaul, CPA
Thomas Hines, CPA
Kaylam Kavia, CPA
Bahiyiyh Mehregani, CPA
Sidney Meyer, CPA
Oyewole Oyebanji, CPA
Ankit Padaria, CPA
Pinkal Parekh, CPA
Brendan Garvin, CPA

Dominic Povhe, CPA
Brandon Powell, CPA
Mariam Shahzad, CPA
Connor Sies, CPA
Ryan Smith, CPA
Kateryna Soucess, CPA
Rylee Thody, CPA
Sarah Twa, CPA
Anna Wehner, CPA

NEW MEMBERS TO SASKATCHEWAN

Peter Awala, CPA, CGA
Wei Bai, CPA, CGA
Kelsey Barker, CPA, CA
Jeremy Bomhof, CPA, CA
Jacqueline Bugden, CPA, CA
Kristelle Chin, CPA, CA
Noel Chin, CPA, CA
Ravindar Dirks, CPA, CMA, CA
Heather Drybrough, CPA, CA
Darren Hoeving, CPA, CMA

Lisa Jarvis, CPA, CGA
Carla Male, CPA, CA
Peter Maloff, CPA, CMA, CA
Dwayne McFaddin, CPA, CA, CGA
Hisham Mothana, CPA, CA
Donald Murdoch, CPA, CA
Andrew Natividad, CPA, CA
Patrick Quinn, CPA, CPA
Courtney Salt, CPA, CA
Erin Sigvaldason, CPA, CMA

Pramod Singh, CPA, CGA
Brock Stroud, CPA, CA
Wesley Thiessen, CPA, CA
Junaid Usmani, CPA, CA
Varun Vij, CPA
Jaydon Weiterman, CPA
Matthew Wettlaufer, CPA
Maximillian Young, CPA
Jonathan Yuan, CPA

IN MEMORIAM

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

- **Brian D. Acker**, CPA, CMA from Moose Jaw, SK on August 30, 2025
- **Larry J. Baran**, CPA, CMA from Regina, SK on July 18, 2025
- **Leander Herman Hergott**, CPA, CA from Saskatoon, SK on July 12, 2025
- **Robert James Mayo**, CPA, CA from Stouffville, ON on July 29, 2025
- **Christopher M. Mozell**, CPA, CMA from Saskatoon, SK on September 14, 2025
- **Brian Stern**, CPA, CMA from Squamish, BC on July 9, 2025
- **Karen Elaine Walsh**, CPA, CA from Furdale, SK on January 12, 2025

Our thoughts are with their families and friends.



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On October 1, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member effective September 30, 2025:

DALE ALLEN AMERUD

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
Registrar

October 1, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On October 1, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member effective September 30, 2025:

KELLY J. HILL

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

Authorized by:
Leigha Hubick, CPA
Registrar

October 1, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On October 1, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member effective September 30, 2025:

MELISSA C. LIE

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
Registrar

October 1, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On October 1, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member effective September 30, 2025:

WENDY J. MCEWEN

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
Registrar

October 1, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On October 1, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member effective September 30, 2025:

HAROLD BRUCE SMITH

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
Registrar

October 1, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On October 1, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member effective September 30, 2025:

RALPH EDWARD STOBBE

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

Authorized by:
Leigha Hubick, CPA
Registrar

October 1, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER

On October 23, 2025, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following individual:

RODERICK B. CAMPBELL

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) due to non-compliance with Bylaws 23.8 and 23.9.

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

Authorized by:
Leigha Hubick, CPA
Registrar

October 31, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF FIRM REGISTRATION CANCELLATION

On October 23, 2025, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following firm:

ROD CAMPBELL CPA P.C. LTD.

The registration of this former registrant has been cancelled pursuant to Regulatory Bylaw 33.9.

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
Registrar

October 31, 2025

DISCIPLINARY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF DISCIPLINE DETERMINATION AND ORDER

On October 28, 2025, the Discipline Committee of the Institute of Chartered Professional Accountants of Saskatchewan issued its Determination and Order for:

PHAROS BUSINESS & TAXATION ADVISORS

The firm has been found guilty of professional misconduct under Section 26 of *The Accounting Profession Act* over the periods of December 31, 2022 to April 30, 2024, as follows:

- The firm failed to understand and comply with the requirements of objectivity and independence in relation to review engagements as the firm was aware of the impairment of independence and failed to take adequate steps to address it.
- The firm failed to establish, maintain and uphold policies and procedures to ensure professional services are compliant with the requirements of independence and objectivity.

Authorized by:
Leigha Hubick, CPA
Registrar

November 6, 2025

RULE AMENDMENTS CONSULTATION OPEN!

On September 16, 2025, the profession announced a new CPA Professional Program commencing January 1, 2027. The transition to, and implementation of, the new CPA Professional Program will require changes in CPA Saskatchewan's Rules. The profession takes the opportunity to review its Rules when a major change is required.

Amendments are being made related to the New Certification Program – CPA Professional Program: Firm Registration Requirements, Revisions in language related to CPA Canada's future role, Clarity on the process for conditions and restrictions, Clarity in language for understanding and enforcement.

You are invited to comment on the Rules through the consultation paper found in your member portal through member.cpask.ca.

Instructions on the consultation process are found in the consultation paper. Responses are requested by December 18, 2025.

Sincerely,

Leigha Hubick, CPA
Registrar

