



CPASK

Focus FIRMS

The Institute of Chartered Professional Accountants
of Saskatchewan Firm Newsletter | December 2025

Avoid Trouble with Better Practice Management

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**Do you know an outstanding CPA
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CONTENTS

Practice Management Series Part I: Managing Deadlines and Staff	5
Managing Client Succession	8
Harnessing Technology to Deliver Smarter Management Accounting Services	11
AI Won't Replace Accountants: It'll Make Them Indispensable	14
Tax 360, CPA Canada's New Community Platform	17
Managing Mental Health: Group Employee Benefits and Resources for CPAs	19
Regulatory	21

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Disclaimer

The content within this newsletter is provided for informational purposes and is not an official interpretation of any applicable rules or standards.

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.

INTRODUCTION

Firms are critical to the economy. They provide the services necessary to ensure clients are compliant with their legislative responsibilities and have accurate information in which they can trust to make business decisions.

Firms must establish a culture of quality. Whether it's one member providing services or a large staff complement, quality services are necessary to ensure the trust of the public is maintained.

In Saskatchewan there are 486 firms, and there is not one firm like another. Firms take all forms, delivering all kinds of services, and can be analyzed in many ways:

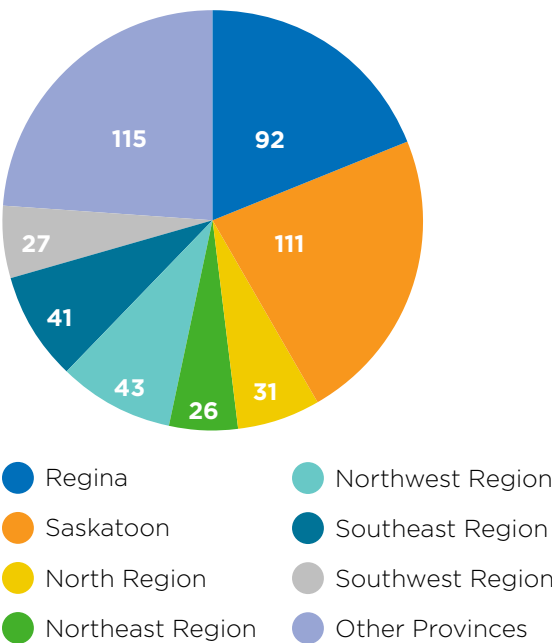


Leigha Hubick, CPA
Registrar, CPA Saskatchewan

By structure:

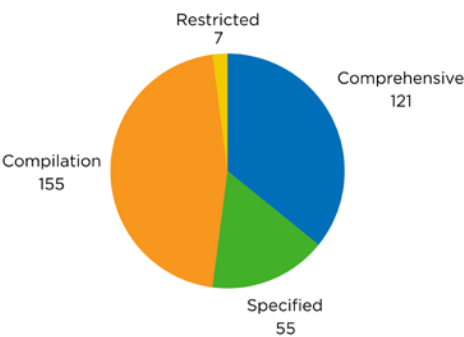


By geography:



By services performed:

338 are licensed:



- 111** Audit Engagements
- 400** Accounting Services
- 22** Bankruptcy/Insolvency Trusteeship
- 335** Compilation Engagements
- 69** Engagement Quality Reviews
- 172** Finance Services
- 51** Forensic Accounting
- 272** Management Accounting/Consulting
- 84** Other
- 53** Other Assurance Engagements
- 171** Review Engagements
- 436** Taxation Services

As you can see, every firm is unique, however, they must all follow the same high standards for quality regardless of their services, structure or geography.

When in Doubt, Check it Out.

Concerned about making an ethical decision?
Contact us.



Free and confidential member advisory services
are available through CPA Saskatchewan.
Contact monitoring@cpask.ca.

| Best Practices for Practice Management



PRACTICE MANAGEMENT SERIES PART I: MANAGING DEADLINES AND STAFF

Below is Part One in a series of practice management resources for firms. Each firm newsletter will provide a list of resources with a deep dive into various practice management topics.

Not all firms practice assurance and tax, nor do they all offer management consulting or accounting services; however ALL firms require the proper practice management infrastructure around client service. Firms, as a baseline, are expected to embrace technology to effectively and efficiently manage their practice.

The number one reference tool to stay connected to for practice management information is the [Guide to Practice Management for Small and Medium-Sized Practices](#) published by the International Federation of Accountants Council (IFAC).

TOPIC AREA #1: MEETING DEADLINES



As a CPA, the ability to meet deadlines is referred to as “due care” in the Rules of Professional Conduct. Meaning, if you fail to meet a deadline, you may be guilty of professional misconduct, depending on the consequences of that missed deadline.

Knowing the deadlines isn’t the hardest part. A simple google search will get you basic results on filing deadlines:

[Due dates and payment dates - Personal income tax - Canada.ca](#)

[Supreme Court of Canada | Calculating deadlines](#)

[Important dates for corporations - Canada.ca](#)

[When to file your corporation income tax return - Canada.ca](#)

Firms have additional responsibilities when meeting deadlines, as outlined in Rules of Professional Conduct 230 and 231.

Tracking deadlines is key to success. With firms managing dozens of deadlines for hundreds of clients with thousands of pages of information, organization can be hard. Technology is a common solution to this challenge.

Below, you will find some common platforms that act as a hub for managing client work, projects, and communication:

- [Karbon](#): A robust system designed for connected firms, helping with workflow automation and client work.
- [Canopy](#): Focuses on streamlining and automating client management and tax preparation with features like document management and client payments.
- [TaxDome](#): A comprehensive platform for tax professionals, handling client management, projects, and secure file sharing.
- [QuickBooks Online Accountant](#): Integrates with other QuickBooks products and offers practice management tools to support CPAs and their clients.
- [Xero Practice Manager](#): A dedicated tool by Xero for managing client projects from start to finish.
- [CCH iFirm](#): A cloud-based software for small to medium-sized firms, offering time tracking, billing, and project management features.

*This is not a comprehensive listing and the products listed below are not endorsed by CPA Saskatchewan. Due diligence should be exercised prior to purchase and use of any product to confirm their suitability.

continued on page 6

TOPIC AREA #2 – MANAGING STAFF



All CPAs working with other CPAs or supervising staff in a client engagement are expected to ensure ethical service delivery that maintains the principles of honesty, transparency, competence, confidentiality, and objectivity.

This includes ensuring staff are in compliance with the Rules and cooperating with CPA Saskatchewan.

In Saskatchewan, the Chartered Professionals in Human Resources offer support through guidance on their provincial website: [Resources](#) and their national website: [ELA Global Employer Handbook \(GEH\) - CPHR/CRHA Canada](#) | [CPHR/CRHA Canada](#).

If you have staff, you know that your success depends largely on the quality of performance they deliver. Regardless of the role of the staff - partner, potential partner, manager, bookkeeper, clerk, or receptionist – each person makes a tremendous difference in how well the firm is run.

To sustain quality performance, performance reviews are expected. Even if you are a sole practitioner, you should take the time to reflect on how your work is being managed. Evaluate yourself, and integrate client feedback on your performance with your own observations of your output.

Stay tuned for Part II of our practice management series in the next Focus on Firms newsletter, covering topics around effective client communications.

SHARING FIRM INSPECTION RESULTS

Firm inspection results are not disclosed and are not made publicly available. Recent practice inspection reports are not to be shared externally by the firm. The firm, however, can disclose their own corrective action plan from their last inspection, as applicable.

If you have a client or potential client asking about your latest inspection results, direct them to review your firm's status in our ["Find a CPA Firm" online directory](#). Firms with "Active" status would equate to meeting requirements. Firms with any conditions would be noted as "conditional" and firms with restrictions or suspended are noted as such, with the restriction/suspension publicly available.

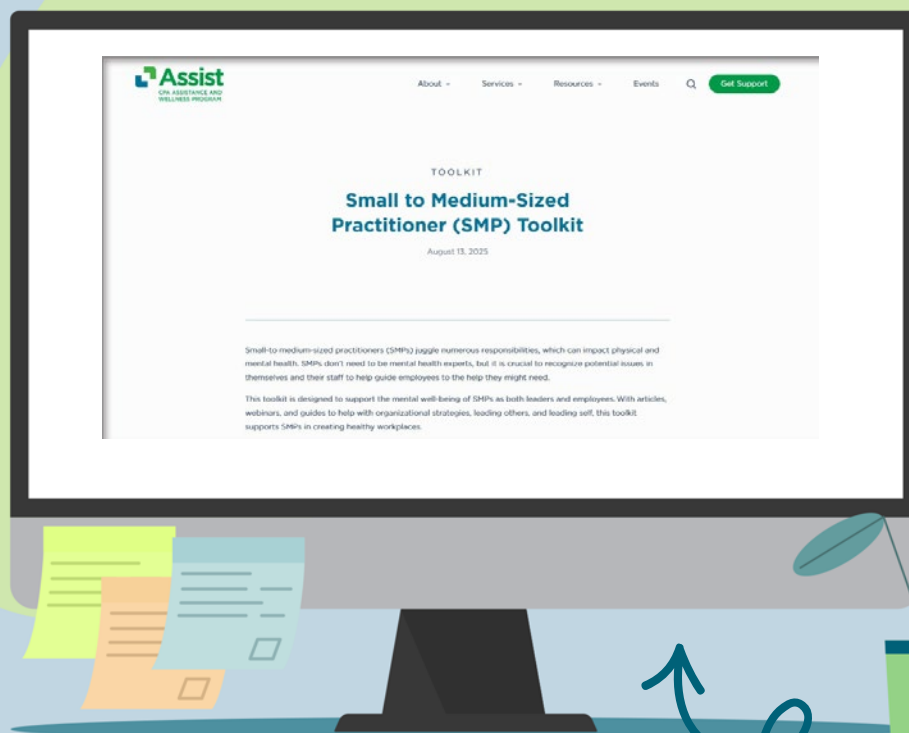
REMINDER

With CSQM, specific engagement file monitoring (i.e. cyclical monitoring) is an important step that cannot be overlooked.

Ensure the CPA within the firm (or externally) has the appropriate skills and competencies to carry out this task effectively and is in a position to raise any issues identified and effect changes to the firm's processes where needed. Ideally, they would hold a licence (or equivalent) for that engagement work. If you have any questions about how this works or require further guidance materials, contact us at monitoring@cpask.ca.

Build a Healthier Practice with CPA Assist's Small to Medium-Sized Practitioner Mental Health Toolkit!

Explore articles, webinars, and guides designed to help SMPs foster psychological safety, manage stress, and lead with confidence.



Discover:

- Mental health resources for leaders and staff
- Wellness strategies to prevent burnout
- Nutrition and fitness tips for busy professionals



Scan to explore the full toolkit and start building a healthier workplace today!

PRACTICE MANAGEMENT: MANAGING CLIENT SUCCESSION



In the unfortunate event a practitioner dies or becomes incapacitated suddenly, the impact on the professional community is felt. The Rules at CPA Saskatchewan require that a sole practitioner appoint an assisting professional accountant for the purpose of managing client succession in these tragic and unforeseen circumstances.

302.1(d) “assisting professional accountant” means a member or firm appointed by another member to manage client succession in the event of the appointing member’s death or incapacity;

314.16 A sole practitioner is required to appoint an assisting professional accountant. The firm shall provide written confirmation of this appointment to the Institute. This appointment is effective until a new appointment is provided to the Institute. Members may authorize the Institute to appoint an assisting professional accountant on their behalf.

For a sole practitioner, succession planning in the event of sudden death or severe illness is a particular concern. You might plan ahead to deal with this situation before anything happens by locating a firm that is willing to take over the servicing of your client base in the event of your death or severe illness. The arrangement would need to address, for example, the length of time that this support is provided, the

circumstances under which it starts and stops, and (most likely) an approach to the valuation of the firm so that a bereaved spouse or family would receive a fair price for the value of the firm.

What Does the Assisting Professional Accountant Do?

Below are the requirements of an assisting professional accountant in coordination with the executor of the sole practitioner’s estate:

1. Notify the Institute.

To manage public expectations, it is important to reach out to CPA Saskatchewan and discuss next steps. That way, if concerns are received, CPA Saskatchewan is properly informed and can communicate expectations of the estate to the client. CPA Saskatchewan can also help identify some practical next steps to transition the clients.

2. Identify the clients and the related work in progress.

- a. A sole practitioner should diligently track their clients and any work in progress. It is critical that clients be informed as soon as possible to identify any upcoming compliance deadlines that, if not met, may negatively

continued on page 9

affect them. If, as an executor, it is unclear who the clients are – try identifying the software used – systems like Sage, QBO, TurboTax, etc can produce summary reports that can identify filings made within the last year. All common software platforms have mechanisms to allow the estate log in, however the process each provider follows to validate the need for the executor to log in will be extensive.

- b. Once clients are identified, a formal communication should be sent outlining the plan for their files and work in progress. A sample communication is provided on page 10.

3. Securely transition client files.

The estate of the member is ultimately responsible for safeguarding the client records in line with the Rules. The best-case scenario is that the sole practitioner has already identified another CPA to take custody of all client files and ensure confidentiality is maintained.

4. Contact the Professional Liability Insurance provider.

The estate of the CPA must ensure that the policy is converted to a discovery policy for a period of 6 years post-cessation of practice, which protects the estate against claims that arise after the CPA's death. If the executor is uncertain who to contact, CPA Saskatchewan can provide that information upon receipt of evidence of their role.

5. Closure of the Practice.

- a. The firm will be closed by the Institute for purposes of the register.
- b. The member and firm licence, if applicable, will be cancelled.
- c. The professional corporation, if any, will need to be converted to a holding company by the estate.
- d. All trust accounts maintained by the CPA must be legally disbursed or refunded by the estate.

Summary Checklist (other steps may be required in addition to these):

IMMEDIATE	SECURE PRACTICE	COMMUNICATION	ADMINISTRATIVE
Notify CPA Saskatchewan	Ensure client information is secure	Send formal notification to all clients advising of the status of their files. Inform clients of a successor CPA	Convert Professional Corporation to a Holding Company
Identify the assisting professional accountant, if applicable	Identify any trust accounts and secure them until another custodian is appointed	Send formal communication to the Professional Liability Insurance provider	Convert Professional Liability Insurance to discovery policy
Identify the clients by engagement type	Close any physical locations		Notify landlords, cancel subscriptions to software, cancel website and social media accounts, and notify other suppliers
Identify any urgent work in progress			File final tax returns for the firm
Documentation	Commence the process to obtain access to the critical software		

continued on page 10

Sample client notification:

[Executor's Name]

Executor of the Estate of [CPA's Full Name, CPA, CA/CGA/CMA]

[Executor's Address]

[City, Province, Postal Code]

[Phone Number] | [Email Address]

[Date]

Private & Confidential

[Client's Name]

[Client's Address]

Re: Estate of [CPA's Full Name] – Closure of Professional Practice

Dear [Client's Name],

It is with regret that I must inform you of the [passing/incapacitation] of [CPA's Full Name] on [date]. They operated as a sole practitioner Chartered Professional Accountant in Saskatchewan.

As executor of the estate, I am responsible for ensuring that all client records and confidential information are properly safeguarded and returned or transferred in accordance with professional requirements.

To ensure you are not left without service, you have the following options:

1. **Request your records** – You may request that your files and documents be returned directly to you. Records will be retained for [reasonable period], after which they will be destroyed.
2. **Authorize transfer** – If you wish, your file can be transferred to another Chartered Professional Accountant of your choosing.

[Optional if a successor CPA has been arranged: "For your convenience, arrangements have been made with [Successor CPA's Name, CPA, Firm Name], who has agreed to assist clients who would like to continue their services with a licensed CPA. You may authorize us to transfer your records to them directly."]

Please contact me in writing at the above address or by email at [email address] to advise how you would like your records handled. If I do not hear from you by [reasonable date – e.g., 60 days from letter date], your records will be retained securely for the period required by law, after which they will be destroyed.

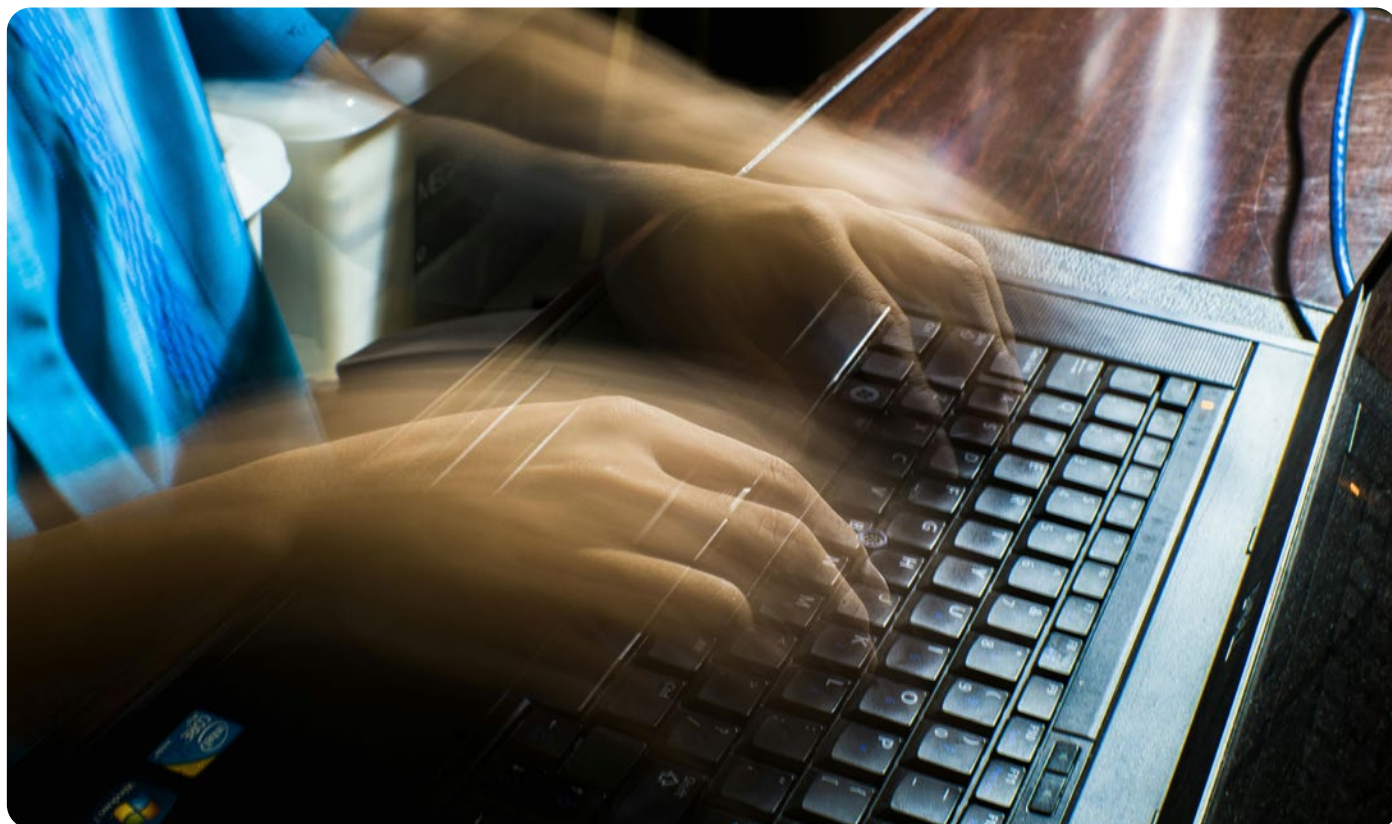
Sincerely,

[Signature]

[Executor's Full Name]

Executor of the Estate of [CPA's Full Name]

PRACTICE MANAGEMENT SERIES: HARNESSING TECHNOLOGY TO DELIVER SMARTER MANAGEMENT ACCOUNTING SERVICES



Bev Betteridge
CPA, CMA

INSIGHTS FROM THE CORNER OFFICE

Technology has always played a role in accounting, but in recent years its impact has grown exponentially. What used to take hours of manual work can now be completed with accuracy and speed, transforming how we deliver management accounting and consulting services. This evolution has allowed us to spend less time gathering data and more time helping clients understand what the numbers mean for their business and long-term goals.

At The Corner Office CFO, our focus has always been helping clients use their financial systems not just to report history, but to shape strategy. Technology has become the backbone of that transformation. It allows us to reduce repetitive work, deliver insights faster, and give business owners the clarity they need to make confident decisions.

continued on page 12

HOW TECHNOLOGY IS ENHANCING VALUE FOR CLIENTS

It's hard to imagine accounting today without technology. The pace of business has increased dramatically, and so has the demand for timely, reliable financial information. What used to require hours of sorting receipts and reconciling records can now be completed in minutes with the right digital tools. This shift has redefined how professionals deliver value to their clients. Instead of spending most of their time compiling financial data, they can now focus on interpreting results and supporting decisions that move the business forward.

Cloud-based platforms have been central to this transformation. Beyond improving accuracy, these tools create significant cost savings. They reduce labour time and eliminate many of the material costs tied to printing, filing, and paper-based documentation, not to mention the capital costs of on-premise servers and related maintenance. More importantly, they allow business owners and advisors to redirect their efforts toward strategic planning and business development rather than being weighed down by routine administrative work.

Technology has not changed the core purpose of management accounting. It has enhanced it. By combining automation with professional insight, we are able to deliver faster, deeper, and more meaningful analysis that helps clients plan confidently for the future.

THE TOOLS THAT DELIVER THE GREATEST RETURN

The technologies that deliver the strongest results are those that integrate smoothly into both the firm's and the client's processes. When financial data moves efficiently from receipt capture to reconciliation and reporting, the entire accounting cycle becomes faster, more consistent, and easier to manage.

Dext is my absolute favorite tool to tell clients about because it truly changes the game and has the greatest return on investment that I have seen yet. This powerful document management platform uses advanced OCR and AI technology to extract and process data with incredible speed and accuracy, all for less than \$40 a month. The sheer power behind its automation capabilities is remarkable.

Before tools like Dext, businesses spent countless hours gathering, sorting, and filing paper receipts. Those manual tasks carried hidden costs - labor to file and retrieve documents, physical storage space, and the inevitable risk

of loss or damage. Now, by simply snapping a photo, Dext captures key details and securely stores them in the cloud.

The return on investment is both measurable and meaningful. By automating data collection and entry, firms can redirect their time toward analysis, communication, and client advisory work. Clients, in turn, benefit from faster insights and higher-quality information. The outcome is a win on every level: lower administrative costs, improved accuracy, and a more strategic use of time across the business.

COMMON PITFALLS IN DIGITAL TRANSFORMATION

One of the most common mistakes firms make when adopting technology is treating it as a quick fix rather than a long-term strategy. It is easy to assume that purchasing new software will automatically improve efficiency, but real results come from how people use the tools and how well they fit the organization's overall process. A frequent challenge is not taking the time to understand which systems truly suit the firm's needs. Many organizations purchase a platform hoping it will solve all their problems, without consulting with professionals who can assess how it aligns with their existing workflows. The result is often an expensive tool that is underused or poorly integrated.

Clear communication is another area that is often overlooked. Without a defined vision of what the change should look like, who will lead it, and how it will be rolled out, even good technology can create unnecessary confusion. Teams need to understand what is changing, why it is happening, and how it will improve their work. In our experience, the firms that succeed are the ones that plan deliberately, set clear objectives, and engage their people in the process from the start. When everyone understands the purpose and expected outcome, adoption becomes smoother and technology becomes a true enabler of progress.

LEVELING THE PLAYING FIELD FOR SMALLER FIRMS

Technology has become the great equalizer in the accounting world. Today, smaller firms and sole practitioners have access to the same high quality tools and capabilities that were once reserved for large organizations with big budgets. Cloud-based platforms now enable small practices to deliver the same level of accuracy, speed, and insight without the heavy infrastructure costs or large teams traditionally required.

continued on page 13

Many of the apps within today's cloud ecosystem are incredibly economical and remarkably easy to implement and adopt. These solutions are designed with accessibility in mind, allowing even the smallest firms to automate tasks, streamline workflows, and access real-time data for a fraction of what traditional systems once cost. This affordability and simplicity have removed many of the barriers that previously limited growth or innovation.

The key isn't to adopt every new technology on the market, but to choose the right mix of tools that align with the firm's goals and the clients they serve. When implemented thoughtfully, these solutions empower smaller firms to operate with the same precision, professionalism, and efficiency as their larger counterparts.

In fact, agility is often their greatest competitive advantage. With the right technology in place, smaller firms can respond quickly to client needs, deliver personalized service, and build stronger relationships while maintaining the efficiency and sophistication of a much larger operation.

THE HUMAN SIDE OF CHANGE

Change management is one of the most important, yet often overlooked, parts of digital transformation. Implementing new tools is not just about introducing new systems but about helping people feel supported and confident as they adapt to different ways of working.

From my experience, the most successful technology rollouts start with people. When teams understand why a change is being made, what it will improve, and how it will make their day-to-day work easier, adoption follows naturally. Communication plays a big role in that success. It is important to be clear about what the transition will involve, set realistic expectations, and invite feedback along the way. When people feel heard and included, they are more likely to engage with the process and take ownership of the outcome. Acknowledging progress is just as important.

Celebrating small wins builds confidence and helps maintain momentum. Over time, these positive experiences create a workplace culture that is open to new ideas, adaptable to change, and ready to embrace innovation.

LOOKING AHEAD: THE FUTURE IS INTELLIGENT

Emerging technologies such as artificial intelligence, automation, and data analytics are reshaping the accounting profession, but not by replacing people. They are expanding what professionals can do, giving us the tools to deliver deeper insights and make faster, more informed decisions.

Artificial intelligence, in particular, will be more disruptive to industries than even the invention of electricity. It will fundamentally change how work gets done across every sector, including accounting. While some jobs will be eliminated, many more will be created as new opportunities emerge. The demand for professionals who can interpret data, apply judgment, and guide clients through change will only continue to grow.

These technologies are most powerful when they work hand in hand with human judgment. Automation can take care of the routine work, while professionals focus on interpretation, strategy, and helping clients plan for the future. Data analytics brings patterns and clarity to complex information, but it is human experience that gives that information purpose and direction.

The future of accounting will be built on this collaboration between people and technology. When both work together, the result is more accuracy, stronger relationships, and better outcomes for clients. Technology will continue to evolve, but people will always be at the centre of it. The real opportunity lies in using innovation to enhance our expertise, strengthen our connections, and continue delivering the kind of insight and trust that define our profession.

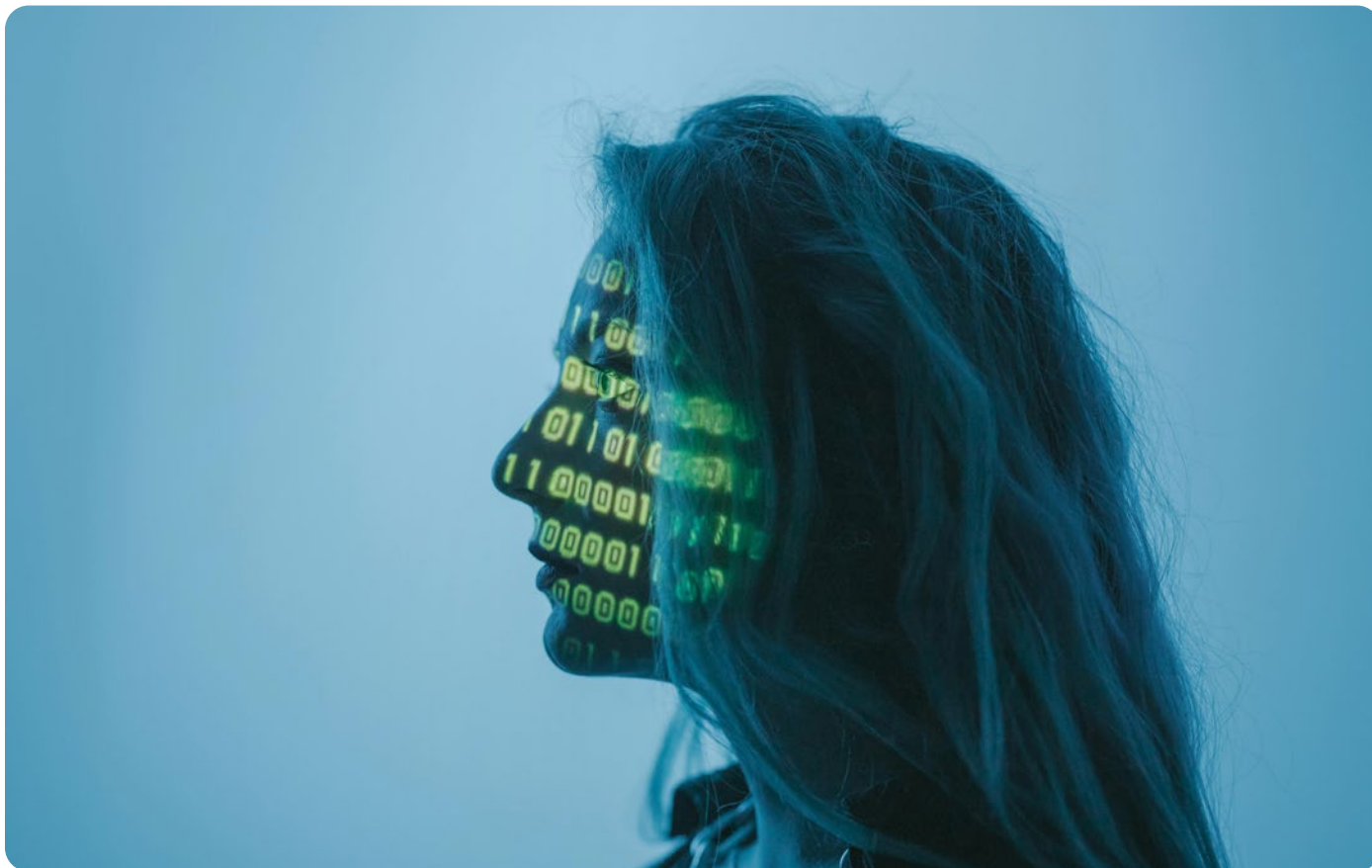
WINTER RENEWAL

2026 firm registration and professional corporation renewal is due on or before December 31, 2025. Click the links below for additional information:

- [Annual Firm Renewal and Fees](#)
- [Member Licence and Professional Corporation Renewal](#)

AI WON'T REPLACE ACCOUNTANTS:

IT'LL MAKE THEM INDISPENSABLE



Brian McGlynn

Accounting firms that modernize their tech stacks, invest in Canadian-compliant AI platforms, and focus on high-impact client service, will lead the future.

Originally published by [Canadian Accountant](#). Republished by CPA Saskatchewan with permission.

With all the buzz around artificial intelligence transforming industries, it's fair to ask: "Is accounting going to be obsolete with AI?" The short answer is no. But the role of accountants is already evolving, and that evolution is picking up speed.

Accounting has traditionally lagged behind other sectors in adopting AI — for good reasons, but that's starting to change. According to the 2025 [Generative AI in Professional Services Report](#), tax, accounting, and audit firms using

GenAI technology jumped to 21% in 2025 from only 8% in 2024. And survey respondents said their general sentiment about AI was positive, with 68% of tax firm survey respondents choosing "excited" or "hopeful" when asked about the future of generative AI in their industry.

Concern that AI will replace accounting jobs is valid. The [World Economic Forum's 2025 Future of Jobs Report](#) predicted that accounting, bookkeeping, and payroll clerks would be the seventh fastest declining job in the next five years. They cited AI and autonomous systems as primary drivers for the decline. But AI won't eliminate the need for accountants. Instead, roles are evolving to enhance their work by automating repetitive tasks, reducing errors, and allowing professionals to focus on more strategic, high-value activities. In fields like wealth management and tax planning, that shift will be significant.

continued on page 15

AI is best thought of not as a replacement for accountants but as a platform that strengthens their ability to deliver value. It handles time-consuming tasks such as data migration, data import, spreadsheet clean-up, communication and transaction categorization. These are all important, but they don't require deep expertise. By letting AI take the lead on these areas, accountants can focus more energy on strategic planning, scenario modeling, and client engagement.

For example, many Canadians are currently re-evaluating their U.S. real estate investments. With the exchange rate, maintenance costs, and political uncertainty, it's becoming less attractive to hold property in the U.S. But selling isn't simple. There are complex tax implications that include foreign property rules, capital gains exposure, and the logistics of moving funds back to Canada. This is where AI-enhanced tools can help. By modeling different scenarios, accountants can better advise clients on the best timing and strategy for a sale. AI will act as an enabler for that.

This shift isn't limited to property sales. Across wealth management, AI is helping accountants offer faster and deeper insights into portfolios, tax events, and succession planning. Today's tools, such as [Wealth Write.Up](#), can model long-term impacts of investment decisions, track real-time financial changes, and flag patterns or anomalies that may require attention. The result is better service, not just faster work.

As wealth in Canada continues to grow, particularly across generations, more clients are seeking advice through structures like family offices. These high-net-worth individuals, especially younger generations, have high expectations. They want clear answers, intuitive digital tools, and a level of responsiveness that traditional methods struggle to deliver. AI helps meet these expectations by making data more accessible and actionable.

However, the adoption of AI in accounting comes with an important caveat: data sovereignty. Canadian accountants must be confident that their clients' data remains secure, private, and stored within Canada. AI platforms should respect these boundaries. Data should not be used to train generalized models or flow across borders without clear consent. The infrastructure matters just as much as the software. Tools that prioritize Canadian hosting and compliance with national privacy laws, such as [Wealth Write.Up](#), are best positioned to earn and keep trust.

While AI will bring major efficiencies and capabilities to accounting, it does not diminish the importance of human judgment. Clients still need guidance, context, and relationship-based service. They rely on their accountants not just for tax filings or reconciliations but for strategic thinking, interpretation, and clarity during complex financial decisions. AI can help gather and organize information, but it's the accountant who brings meaning and insight to the table.

In short, AI will not make accounting obsolete. It will make it smarter, faster, and more valuable. Accountants who embrace the change won't become redundant. They'll become more proficient and central to their clients' success than ever before.

Firms that adapt will thrive. Those who modernize their tech stacks, invest in Canadian-compliant AI platforms, and focus on high-impact client service will lead the way. Because at the end of the day, it's not about doing less accounting. It's about doing better accounting.

Brian McGlynn is chief executive officer of Canadian investment portfolio accounting software company [Wealth Write.Up](#).

AI Hallucinations

Recently, OpenAI announced a series of cautions that will be layered on any of its provided content related to medical or legal advice (Source: [ChatGPT can't give tailored legal, medical advice: OpenAI](#)). The Courts in Canada are seeing AI hallucinations as indicated in these three cases:

- Zhang v. Chen, 2024 BCSC 285
- Ko v. Li, 2025 ONSC 2766 and 2025 ONSC 2965
- R. v. Chand, 2025 ONCJ 282



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

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.

Content supplied by CPA Canada

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.

CPA Canada members and subscribers gain exclusive access to CPA Canada Tax 360—at no extra cost—an advantage of being part of the national body.

“With CPA Canada Tax 360, CPAs will find peer-driven solutions that help move forward with speed and precision,” says John Oakey, VP of taxation at CPA Canada. “They’ll be able to empower their teams with access to timely updates, expert-led Q&As, technical webinars and more resources curated by the tax leadership team at CPA Canada.”

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.



CPA Ontario Tax Community

[CPA Ontario's Tax Community](#) is a dedicated space for tax professionals to connect, share knowledge, and stay updated on the latest industry trends. Whether you're a seasoned expert or just starting out in your career, this community is designed to support your professional growth and provide valuable resources.

In this community, you can:

- Engage in discussions with fellow tax professionals
- Access exclusive content and industry insights
- Participate in webinars and events
- Share your experiences and best practices

“Tax 360 was built by and for CPAs who value clarity, credibility and connection,” says Andrea Stupino, director of taxation and tax education.

“By accessing thought leadership from national tax experts as complex updates emerge, users are provided with practical guidance to apply to their practices.”

Rooted in CPA Canada's long-standing reputation for excellence in tax, Tax 360 builds on a proven legacy of leadership. It continues CPA Canada's commitment to empowering the profession with trusted, high-quality tax knowledge. In addition, it supports CPA Canada's mandate of acting in the public interest by advocating for the development of an equitable, effective and efficient tax system.

“By being part of Tax 360, CPAs can make their voices heard and share their insights with CPA Canada's influential network to help CPA Canada's advocacy efforts guide policy in a direction that better reflects the realities of practice,” adds Oakey. “It's the latest way CPA Canada as the national body is strengthening connections across the profession—helping you lead with clarity and confidence.”

If you are looking to keep up with Canada's ever-evolving tax landscape, take part in the conversation, and help shape our national community, join your tax inner circle now.

LOOKING FOR COURSES ON SPECIFIC TAX TOPICS?

CPA Saskatchewan's PD program offers numerous courses to help you stay up to date on a variety of important tax topics. To view the courses currently being offered, visit the [PD and Events page](#) and search for courses related to 'taxation' using the Competency filter at the top of the page.

EY'S GUIDE TO INCOME TAX

Stay in the know. Find clear, authoritative guidance on the income tax rules in Canada, available as a searchable online database. [EY's Guide to Income Tax](#) reflects both existing and proposed legislation, as well as relevant case law and current CRA administrative practice and guidance. ([Source: EY's Guide to Income Tax – EY Tax Publishing](#)).

INDEPENDENCE

A regulator's perspective

Learn more about what CPA Saskatchewan, in its role as a professional regulator, observes in member and firms' application of the requirements from our Code relating to independence.



NEW COURSE

MANAGING MENTAL HEALTH: GROUP EMPLOYEE BENEFITS AND RESOURCES FOR CPAS

Content supplied by CPA Insurance Plans West

Accountants face unique challenges that can impact emotional wellbeing. To ensure you get the best mental health benefits for you and your employees, our [Group Employee Benefits packages](#) give your team access to top-notch support.

Long hours, study requirements, and—of course—tax season can lead to a lot of stress, anxiety and burnout for CPAs.

Although manageable for some, these factors can result in a decline in mental wellbeing. They can lead to insomnia, depression and panic attacks, affecting overall health.

Below, we break down our Group Employee Benefits offerings and other resources to help navigate ever-changing mental health care needs.

Maximizing Mental Health Benefits

Accountants face unique challenges that can impact emotional wellbeing. To ensure you get the best mental health benefits for you and your employees, our Group Employee Benefits packages give your team access to top-notch healthcare support through Telus Health's Employee Assistance Program (EAP) and Teladoc Medical Health Navigator.

Extended Health Coverage for Psychology

Our [Group Employee Benefits plan covers psychologists](#) and social workers, along with psychotherapists and counsellors.

You and your dependents can see counsellors, therapists and other common mental health providers that can support your well-being.

Telus Health: Employee Assistance Program

[Telus Health's Employee Assistance Program \(EAP\)](#) supports employees with health and work/life services that extend to their families. With this care-centric support, your team can access trauma assistance, depression care, and health and wellness coaching through a convenient virtual platform.

Virtual Services

As part of Telus Health's EAP, virtual mental health services allow you to see a healthcare practitioner when needed.

Work-Life Services

Through your Telus Health EAP, you will gain access to [Work-Life Services](#), an online platform dedicated to group counselling and resources that support overall health, career, workplace, relationships, family, finances, and legal.

Teladoc Mental Health Navigator

[Teladoc Health](#) revolutionizes employee benefits by [offering a comprehensive virtual care platform](#). Whether you're seeking support from a primary care provider, managing a chronic condition, or looking for a second opinion on a medical treatment or procedure, their network of over 50,000 experts will guide you to the right solutions, ensuring you receive the best care for your needs.

How to seek help:

1. Call 1-877-419-2378 or visit teladoc.ca/canadalife to start a case.
2. You will be paired with a Teladoc Health Navigator who will guide you through the process and help you find the right clinician.

One of the most valuable aspects of Teladoc Health is its understanding and compassion for medical uncertainty. They ensure that plan holders' parents and parents-in-law's medical decisions receive the same level of attention, no matter the complexity of the condition.



**Learn more about our
Group Employee Benefits**
cpaipw.ca/firm-products 

continued on page 20

MANAGING MENTAL HEALTH *continued from page 19*

Free Public Resources

In addition to Telus Health's EAP and Teladoc Mental Health Navigator, it's important to note free programs accessible to Canadians outside of your Group Employee Benefits programs:

- [BounceBack®](#)
- [Mind Your Mind](#)
- [The Hope for Wellness](#)
- Crisis Services Canada - 1-833-456-4566 or text 45645
- Kids Help Phone - 1-800-668-6868 or text CONNECT to 686868
- Mental Health Helpline - 1-877-303-2642
- National Crisis Centre - Text: 9-8-8

Mental health supports are more important than ever. By including Telus Health's Employee Assistance Program and Teladoc Mental Health Navigator in your Group Employee Benefits program, you can ensure your team has access to essential mental health resources.

To find the right [Group Employee Benefits plan](#) for your firm, [speak with one of CPAIPW's advisors today](#). This will ensure that your employees get the mental health support they need, when they need it.



CPA PRO

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| Regulatory



REGULATORY NOTICES



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



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF DISCIPLINE DETERMINATION AND ORDER

On July 23, 2025, the Discipline Committee of the Institute of Chartered Professional Accountants of Saskatchewan issued its Determination and Order for:

KEVIN DONALD KASHA, CPA, CA, CMA (MEMBER)
KEVIN D. KASHA, CPA, CA, CMA (FIRM)

The member and firm have been found guilty of professional misconduct under Section 26 of *The Accounting Profession Act* over the periods of May 31, 2017 to December 31, 2022, as they:

- Failed to document, communicate or explain their role and responsibilities for the professional services they were providing, in particular with respect to GST Returns for their client.
- Failed to establish effective oversight or supervision over the preparation and filing of GST Returns for their client, despite the fact the Firm executed compilation engagements for the company during this period.
- Failed to advise their client of the risks related to the lack of effective oversight of the preparation and filing of its GST Returns.
- Failed to apply professional knowledge and skill to ensure that GST Returns for their client were filed accurately, diligently and on a timely basis in accordance with the Excise Tax Act.
- Failed to ensure that Notices of Assessment and/or Notices of Reassessment for GST were received and reviewed to ensure they corresponded to the company's internal records, and did not advise the client of the risk of failing to do so.
- Failed to promptly, accurately or completely respond to an examination carried out by CRA with respect to their client's GST filings and failed to document the response, including failing to register objections to incorrect assessments issued by CRA within the prescribed time limit.
- Failed to file the annual return for their client with the Saskatchewan Corporate Registry within the time limits prescribed in the relevant legislation, leading the company to being struck from the register for a time period before you had it restored.
- The failures noted immediately above related to the GST Returns for their client resulted in penalties and interest totaling over \$60,000.
- Failed to cooperate with the regulatory processes of the Institute as they did not respond promptly to communication where a written reply was specifically required or produce documents when required to do so by the Institute. On multiple occasions they failed to meet response deadlines, including in relation to requests regarding the professional conduct investigation and practice monitoring requirements. Further, despite offers from CPA Saskatchewan staff to assist them with the uploading of information to the Institute's file share site, the member chose not to accept that assistance.

Visit www.cpassk.ca for the full [Determination and Order](#).

Authorized by:
Leigha Hubick, CPA
Registrar

July 24, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF DISCIPLINE DETERMINATION AND ORDER

On June 25, 2025, the Discipline Committee of the Institute of Chartered Professional Accountants of Saskatchewan issued its Determination and Order for

DOMINIC G. POISSANT, CPA, CMA
DOMINIC POISSANT CPA PROF. CORP.

The member and firm have been found guilty of professional misconduct under Section 26 of *The Accounting Profession Act* over the periods of January, 2019 to September, 2024 as they:

- Failed to ensure that T2 Corporation Income Tax Returns were filed according to legislated deadlines and failed to advise the client of the risk of the delays in filing.
- Failed to act with integrity and demonstrate due care as they did not perform professional services with diligence. By failing to communicate with the client about the potential consequences for the late filing of those returns, they also failed to be straightforward and honest with the client.
- Failed to cooperate with the regulatory processes of the Institute by not adhering to the acknowledged guidance of the Professional Conduct Committee, responding promptly in writing to communications, or providing documents in a timely and complete manner.

Visit www.cpsk.ca for the [full Determination and Order](#).

Authorized by:
Leigha Hubick, CPA
Registrar

July 9, 2025



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.

Visit www.cpassk.ca for the full [Determination and Order](#).

Authorized by:
Leigha Hubick, CPA
Registrar

November 6, 2025

