



# SKCONNECT

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## THE INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN

101-4581 Parliament Ave  
Regina, SK S4W 0G3  
Tel: 306-359-0272

Email: [info@cpask.ca](mailto:info@cpask.ca)  
Website: [cpask.ca](http://cpask.ca)

### PUBLISHER

CPA Saskatchewan

### EDITOR

Pam Hoffart

### LAYOUT, ART, AND EDITING

Chess Club  
433 – 20th Street West  
Saskatoon, SK S7M 0X3

Tel: 306-955-4811  
Website: [chessclub.co](http://chessclub.co)

### CONTRIBUTORS

Nicholas Carteri  
Taryn Emiry, CPA  
Marilyn Flaman, CPA  
Leah Giesbrecht  
Pam Hoffart  
Leigha Hubick, CPA

Vanessa Kohlenberg  
Laurette Lefol, CPA, CMA  
Paul Mascarenhas  
Jessica Musslewhite  
Shelley Thiel, FCPA  
Jennifer Zerr, CPA

## CPA SASKATCHEWAN MISSION

CPA Saskatchewan enhances the influence, relevance, and value of the Canadian CPA profession by enabling economic and community development through:

- Protecting the public
- Supporting its members and candidates
- Engaging and educating stakeholders

## CPA SASKATCHEWAN VISION

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

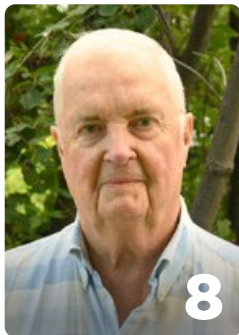
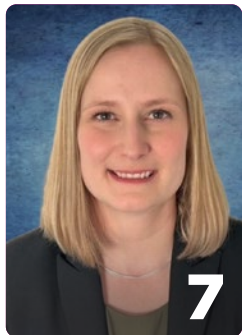
## CPA SASKATCHEWAN VALUES

- Ethical Behaviour
- Excellence
- Innovation
- Accountability
- Leadership

## LAND ACKNOWLEDGEMENT

We live and work on lands covered by Treaties 2, 4, 5, 6, 8, and 10. These are the territories of the Anihšīnāpēk/Saulteaux, Dakota, Dene, Lakota, Nakoda, nēhiyaw/Plains Cree, néhinaw/Swampy Cree, nehithaw/Woodland Cree, and Stoney Nations. They are also the homeland of the Métis/Michif Nation. We pay our respects to the First Nations and Métis ancestors of this place and reaffirm our relationship with one another.

We respect and honour the Treaties that were made on all territories, we acknowledge the harms and mistakes of the past, and we are committed to moving forward in partnership with Indigenous Nations in the spirit of reconciliation and collaboration.



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### 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](mailto:phoffart@cpask.ca).





## NOTES FROM YOUR LEADERSHIP

# A MESSAGE FROM THE BOARD CHAIR AND CEO OF CPA SASKATCHEWAN



**Shelley Thiel** FCPA  
CEO, CPA Saskatchewan

As another Saskatchewan summer comes to an end, we hope you have had a chance to rest, recharge, and enjoy this all-too-short season! We are pleased to highlight some of the exciting things happening at CPA Saskatchewan.

In June, CPA Saskatchewan hosted another successful joint conference with CPA Manitoba. This partnership brought a range of dynamic speakers to over 750 in-person and virtual attendees across the two provinces. We are excited to announce that we will host the 4th annual CPA Prairie Connection Conference on June 17 & 18, 2026 in Regina!

Seven outstanding CPAs were recognized by the CPA Saskatchewan Board at their May 2025 meeting. Congratulations to Ross Harwood, FCPA, on being awarded Saskatchewan's second-ever Lifetime Achievement Award! We are also proud to congratulate our new FCPAs, Carrie Carson, FCPA, FCA, Regan Schmidt, FCPA, FCA, and Joe Vidal, FCPA, FCA, and Early Achievement Award recipients, Celine Elian, CPA, Laura Pizzey, CPA, and Evan Sharp, CPA. You will learn more about this year's recipients and the upcoming Member Recognition Awards Gala later in this newsletter. Nominations are always accepted, so if you know a CPA deserving of recognition for their contributions to the profession and/or community, we encourage you to nominate them for an award today.

Following the Board election in June, we are pleased to welcome Aubrey Chicoine, CPA, CA, to her first term on the CPA Saskatchewan Board and Josh Stranden, CPA, for his second term on the Board. Congratulations also to our new Board Chair, Laurette Lefol, CPA, CMA, and Vice-Chair, Clayton Veresh, CPA, CA.

We extend our thanks to our outgoing Board Chair, Paul Lepage, CPA, CA, for his years of service on the Board, especially the last two years serving as Board Chair. Paul led with integrity, patience, and insight. Our profession is fortunate to have had his leadership on the CPA Saskatchewan Board.

Congratulations to Saskatchewan's 26 successful May 2025 CFE writers on reaching this significant milestone! We are especially pleased to congratulate candidate Thomas Hines, who was named to the CPA Canada Honour Roll and awarded the Governor General's Gold Medal for achieving the top mark nationally on the May CFE! We look forward to celebrating at convocation on March 14, 2026, in Regina.

To kick off another Professional Development Season this fall, CPA Saskatchewan has added a variety of new PD course offerings and will be hosting our third Public Practitioner Education Week in October in partnership with CPA Manitoba. Be sure to check out our current offerings to assist you in completing your annual CPD requirements.

Nationally, work on the New Certification Program continues with our fellow provincial and territorial CPA bodies and the CPA Western School of Business. Information on the New Certification Program will be shared in mid-September.

We hope you will take advantage of some of our upcoming learning opportunities and events throughout the next year and look forward to connecting with you, either in-person or virtually!



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



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ANNUAL REPORT**

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# CPA SASKATCHEWAN BOARD UPDATE



**Paul Lepage** CPA, CA

The terms of two Board members expired as of the Annual General Meeting (AGM) on June 25, 2025 and an election was held as three Board nominations were received. CPA Saskatchewan is pleased to announce the results of the recent Board Election and welcome Aubrey Chicoine, CPA, CA, to the Board for her first term and Josh Stranden, CPA, who was elected for a second term on the Board.

Thank you to CPA Saskatchewan's outgoing Board Chair, Paul Lepage, CPA, CA, for your service and leadership. CPA Saskatchewan is pleased to welcome its new Board Chair, Laurette Lefol, CPA, CMA, and Vice-Chair, Clayton Veresh, CPA, CA, who were elected by the CPA Saskatchewan Board following the AGM.



As a CPA, I'm committed to giving back to the community and am excited to serve on the CPA Saskatchewan Board. I look forward to contributing to the advancement of the profession and contributing to CPA Saskatchewan's future strategic direction.



**Aubrey Chicoine** CPA, CA

Aubrey is the Director of Financial Performance at Conexus Credit Union in Regina. She has extensive experience in accounting and finance and currently oversees the annual budget, financial analysis, and capital management functions of the Credit Union. Aubrey was recognized with a National Credit Union Young Leaders Award in 2025 and currently serves on the National Young Leader Committee for the Canadian Credit Union Association.

Aubrey obtained her designation in Saskatchewan in 2015 and remains actively involved in the profession. Aubrey has been a Common Final Exam (CFE) Invigilator for the CPA Western School of Business. She has provided both formal leadership and mentorship to numerous CPAs and CPA candidates at Conexus and enjoys sharing her knowledge and experience to support their professional growth. She has also participated as a JDC West coach with the Hill School of Business. In her previous role at Deloitte LLP, Aubrey led formal training within the local Regina office with topics ranging from CFE preparation to new audit methodologies.

Aubrey is actively involved in the community, serving for three years as the Treasurer and Area Council member of the Southern Saskatchewan Girl Guides. She previously served on Conexus' Co-operative Development Foundation Women's Mentorship Committee, the YWCA Women of Distinction Award Committee, the Deloitte United Way Committee, and as a volunteer at the Regina Humane Society.



## CPA CAREER CONNECT

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I am honoured to be re-elected to the CPA Saskatchewan Board of Directors and look forward to continuing to serve our members and the profession. Together, we can advance the value of the CPA designation, support the next generation of CPAs, and strengthen the trust and integrity that define our profession in Saskatchewan.



**Josh Stranden CPA**

Josh is a Senior Manager at Deloitte LLP in Saskatoon, bringing over eight years of diverse client service experience to the firm. His expertise lies in delivering assurance services to complex, privately owned organizations, and navigating various GAAP frameworks with precision and insight.

Josh holds a Bachelor of Commerce degree with Great Distinction, majoring in accounting, from the University of Saskatchewan. His academic competence was further demonstrated when he was named to the National Honour Roll for his standing on the September 2021 Common Final Examination (CFE) and selected as Valedictorian of the 2021 graduating CPA class.

Josh has contributed to the profession through his three year tenure on the CPA Saskatchewan Board of Directors, where he currently serves as Chair of the Audit and Risk Committee. His leadership and fresh perspective as a newer CPA have enhanced the Board's initiatives and strategic direction. Josh volunteers by marking practice cases for CFE candidates and previously coached the Edwards School of Business JDC West team from 2018 to 2022. He remains an active leader at the University of Saskatchewan's Edwards School of Business, regularly engaging with students by judging case competitions, attending accounting bootcamps, and speaking about the CPA program and the benefits of becoming a CPA after graduation.



**A WORD WITH CPA SASKATCHEWAN'S NEW BOARD CHAIR, LAURETTE LEFOL, CPA, CMA.**

Laurette's term as Chair of the CPA Saskatchewan Board commenced following the Annual General Meeting on June 25, 2025. We caught up with Laurette to discuss her new role, previous tenure on the Board, and to help members learn a bit more about her.

**Please tell us a little bit about your professional background.**

I took a non-traditional approach to getting my CPA certification. I worked in small to medium sized organizations, moving across companies in order to meet the practical experience requirements. This gave me the opportunity to work in various accounting and senior management roles in various sectors. In addition to CPA Saskatchewan committees and Board involvement, I have served on volunteer boards in both the English and French community.

**Laurette Lefol CPA, CMA**

**How do you feel your experience has prepared you for your role as Chair?**

I have been serving on boards for many years and have had the opportunity to work with great Chairs who encouraged me to put my name forward. While serving on these boards, I was able to use my leadership skills in ensuring we focused on the governance of the organizations. Over the past two years I served as Vice-Chair on the CPA Saskatchewan Board, which also provided the opportunity to work with Chairs and Vice-Chairs across Canada.

**Why were you interested in serving as Chair or on the board in general?**

I like to give back and volunteering for an organization that I hold dear to my heart is rewarding. On the Board, we are able to focus on the governance that will help the organization meet its mandate.

**What have you enjoyed about your time on the CPA Saskatchewan Board and what are you most looking forward to as the new Chair?**

If I had to pinpoint what I enjoyed about my time on the Board to date, it would be the discussions we have, as the Board is comprised of very skilled and knowledgeable people. I look forward to using my leadership skills in guiding the discussions amongst the Board members and to continue having productive Board sessions.

**Were there any key takeaways or things you have learned from your fellow Board members?**

Each meeting seems to have a takeaway and I find the governance and strategic discussions are always interesting. I appreciate the respective way each person on the Board brings their own point of view.

### **Where would you be most likely to be found in your downtime?**

I like to spend my downtime with family. We have seven grandchildren and getting to know them is such a joy.

In summer, being outdoors is a must (camping, hiking, kayaking, biking)! We also try to take in the festivals held in Saskatoon. During the winter, being indoors and playing Pickleball (non-competitive) is quite enjoyable, although we do enjoy sunny weather!

### **Do you have any advice for CPA SK members or future Board members?**

Work life balance is often hard to do. Belonging to a book club has helped me, especially since it has a mission to read French-western Canadian authors, of which there are many. I do also enjoy reading Marc Levy, Guillaume Musso, and Louise Penny.

### **Are there any other thoughts/messages you would like to share with CPA SK members?**

Get involved. The community needs our skill and knowledge and this also gives us the opportunity to further develop our leadership skills. Serving on boards is rewarding and I find that we get back as much as we give.

I look forward to meeting CPA Saskatchewan members at our functions and to hearing about the challenges they might be facing, as well as the opportunities their CPA designation has given them.

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# INTRODUCING THE 2025-26 CPA SASKATCHEWAN BOARD

CPA Saskatchewan is pleased to introduce our 2025-26 Board. The CPA Saskatchewan Board is comprised of 11 elected members and two public appointees. Board members may serve up to two consecutive three-year terms, with the Board Chair and Vice-Chair serving two-year terms in their roles. Both Laurette Lefol and Clayton Veresh are currently serving their first year as Chair and Vice-Chair of the Board.

## CHAIR



**Laurette Lefol CPA, CMA**  
Flyer Electric, Saskatoon

## VICE-CHAIR



**Clayton Veresh CPA, CA**  
MNP LLP, Regina

## BOARD MEMBERS



**Jolene Anton CPA, CA**  
KPMG LLP, Regina



**Bev Betteridge CPA, CMA**  
The Corner Office, Regina



**Aubrey Chicoine CPA, CA**  
Conexus Credit Union, Regina



**Tracy Dittmann CPA, CMA**  
Equitable Bank, Regina



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



**Tom McClocklin CPA, CA**  
Colliers McClocklin, Saskatoon



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



**Josh Stranden CPA**  
Deloitte LLP, Saskatoon

## PUBLIC APPOINTEES



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



**Kirk Cherry**  
W Law Group, Saskatoon



**Morris Smysnuik**  
Retired, Saskatoon

## CPA SASKATCHEWAN STAFF



**Shelley Thiel FCPA**  
Chief Executive Officer



**Leigha Hubick CPA**  
Registrar

# 2025 MEMBER RECOGNITION AWARD RECIPIENTS

*CPA Saskatchewan recognizes excellence in our profession through Member Recognition Awards. We are proud to present CPA Saskatchewan's seven award recipients for 2025, including our second-ever Lifetime Achievement Award recipient. We will honour these members at our Annual Member Recognition Awards Gala taking place October 17, 2025, at the Delta Hotel Saskatoon Downtown.*

## CONGRATULATIONS TO OUR LIFETIME ACHIEVEMENT AWARD RECIPIENT

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



**Ross Harwood** FCPA

Throughout his career, Ross has demonstrated unwavering commitment to upholding the mission and vision of the profession through the provision of quality service to the public, community leadership, and dedication to the profession. His ongoing contributions continue today.

Ross began his career as a professional accountant fresh out of high school, joining a small firm in downtown Toronto, where he completed his education and was admitted to the profession. Seeking a quieter life for his young family, Ross explored his options and found his way to Saskatoon.

Admitted to the Deloitte LLP partnership in 1982, Ross served as the audit partner and business advisor for clients of all sizes. During his tenure he assisted executive teams in navigating significant challenges including embracing the introduction of the Sarbanes-Oxley Act, a key tenant of the protection of the public.

Being known for his expertise, Ross became the Professional Practice Director for Deloitte Saskatchewan, which required his deep involvement in training the professional staff while also

being responsible for the Quality Control of reports produced by the Saskatchewan practice. Ross maintained high expectations of technical competency amongst his team, and led by example by demonstrating the values, work ethic, and commitment he wished to instill in others.

Ross thrived on developing CPAs, providing his team members with both the confidence and the opportunities they needed to grow into outstanding professionals. He demanded the key values of excellence, ethics and accountability, and encouraged innovation and leadership. Cohort after cohort of students who worked with Ross went on to make their own impact on our profession and in our communities.

Ross's mentoring did not only include technical matters. He also initiated a group to discuss potential clients, share experiences and successes, and discuss emerging issues and local competitive intelligence. This group provided opportunities for growth and enabled junior staff to be in the community, building their professional network, and empowering them to take on new challenges, make decisions, take action, and develop skills relevant to their career path.

Ross was first engaged as a Professional Conduct Investigator by the Institute of Chartered Accountants of Saskatchewan, a role he continues today with CPA Saskatchewan. His practical and prescriptive approach has created the necessary structure to support CPA Saskatchewan's processes, and he has lent his expertise to coaching other investigators and staff throughout the years.

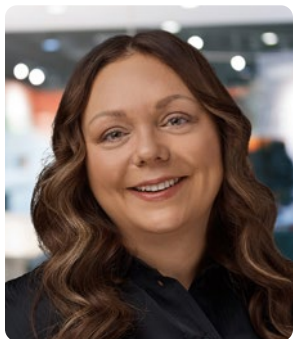
Throughout his career, Ross has demonstrated his commitment to the profession by volunteering in many roles including the Education Committee, Education Appeals Committee, CICA Interprovincial Education Committee, Practice Appraisal Committee, Professional Conduct Committee, volunteer practice inspector, and Council Member of the Institute of Chartered Accountants of Saskatchewan and on the CPA Saskatchewan Fees Review Committee. For many years, Ross also volunteered to deliver courses through CPA Canada's Financial Literacy Program and notes that his most memorable experiences involve teaching three different courses on budgeting, needs, and wants to grade 4 and 5 students and credit card management to U of S students. He remains dedicated to the profession as a member of the Rules Committee, Code Consultation Group, and a contributor to the Standards and Ethics Exposure Draft Working Group.

Ross has always believed it was his calling to give back to the community in a meaningful way. He led the way by encouraging Deloitte to develop their leadership program in support of the United Way. Ross also spearheaded the Deloitte Community Initiatives Committee, using the Committee to develop a philanthropic mindset in the organization. For 15 years, his leadership with the Committee brought together individuals from different departments and backgrounds, fostering collaboration and cross-functional teamwork. This often led to innovative ideas for raising funds and a greater sense of unity within the firm. In 2019, Ross continued his philanthropic journey and established a fund with the Saskatoon Community Foundation.

Many organizations have been fortunate to benefit from Ross' leadership and expertise through his extensive community involvement, including Golf Saskatchewan, Probus Club of Saskatoon, Riverside Golf and Country Club, Cedar Villa Estates Community Association, Multiple Sclerosis Bike Tour, Saskatoon United Way, Junior Achievement of Saskatoon, Deloitte Community Initiatives Committee, Trinity United Church, Saskatoon Blades Fan Club, Saskatoon Rotary Club, and the Red Cross Golf Tournament organizing committee. In his retirement, Ross continues to offer training sessions for the Saskatoon Construction Association and their members and was made an honorary member of their organization. He was also awarded an Honorary Social Membership by the Riverside Golf Club for Chairing a Committee and providing assistance with bylaw updates and operating procedures documentation.

Ross' impact over nearly 50 years as a CPA has left a legacy that will continue to elevate the accounting profession and the community for many years to come.

## **CONGRATULATIONS TO OUR NEWEST FELLOW CHARTERED PROFESSIONAL ACCOUNTANTS**



**Carrie Carson** FCPA, FCA

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

Carrie has been a Partner at MNP LLP in Regina since 2022 where her strong leadership qualities, technical knowledge, and accounting expertise contribute to excellent client relationships, strategic decision making, business development, and firm growth.

Carrie has made significant contributions to the CPA profession as a CPA Saskatchewan Board member from 2017-2022, where she served as Chair of the Board from 2020-2022. Her leadership



was instrumental to CPA Saskatchewan while navigating unprecedented times during the COVID-19 pandemic. Prior to this, Carrie served the profession as a facilitator for the CPA Western School of Business from 2012-2015, where she contributed to the future of the profession through the education and training of future CPAs.

Actively involved in her community, Carrie has served on the Board of Family Service Regina since 2022 where she has served as Audit Committee Chair and Treasurer. She has also served at the Allan Blair Cancer Centre, volunteering monthly since 2022 to assist patients who are undergoing chemotherapy by helping them attain headwear and providing transportation to and from appointments. Carrie was appointed to the Saskatchewan Cancer Agency Board of Directors in 2025.

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**Regan Schmidt** FCPA, FCA

Regan has been a faculty member at the University of Saskatchewan's Edwards School of Business since 2009 and has been the Department Head of Accounting since 2022. Throughout his tenure at the U of S, Regan has been a leader in the field of accounting research and education. Regan's research is focused on improving audit, governance and financial reporting quality, and has attracted funding from both federal government research funding agencies (Social Sciences and Humanities Research Council) and industry (CPA Canada/Canadian Academic Accounting Association). He has published 17 manuscripts in peer-reviewed journals including numerous Financial Times 50 journals that are tailored to both practitioner (e.g., Harvard Business Review) and academic audiences (e.g., Journal of Business Ethics). Regan has taught audit for the past 15 years to over 1,500 students across both the undergraduate accounting program and Master of Professional Accounting (MPAcc) program, consistently earning outstanding student ratings. A dedicated supporter of the honours program at the U of S, Regan has demonstrated commitment to accounting education and his students by supervising many honours students over the years with their research projects being presented at conferences across the globe and published in peer-reviewed journals.

Under his exemplary leadership as the Department Head of Accounting, the department has undertaken a series of strategic initiatives that have enriched the student educational experience and advanced student interest in accounting at the Edwards School of Business to an unprecedented level. As a result, the accounting major has increased the required entrance criteria while simultaneously growing enrolment, in stark contrast to current national and international trends. Examples of these initiatives include the Edwards School of Business Accounting Centre which brings together accounting firms, researchers, CPA Saskatchewan, and students for networking events, research initiatives, scholarships, training sessions and the Accounting Bootcamp – a partnership with CPA Saskatchewan – which prepares accounting majors for the transition from foundational to intermediate accounting courses.

Regan has served the profession as a volunteer on the CPA Saskatchewan Discipline Committee since 2024 and previously served on CPA Canada's Competency Map Committee from 2020-2023. Serving on the Province of Saskatchewan's Audit Committee since 2021, Regan was one of two members appointed to the Search Committee for the new Provincial Auditor of Saskatchewan. He volunteers as a member of the Audit Committee for the Chartered Professional Accountants Western School of Business (since 2025) and serves on the Board of Directors for numerous local non-profits. He has also served repeatedly on Canadian Academic Accounting Association committees, including the George Baxter Award Committee (2022 and 2025) and the CPA Canada Research Grant Committee (2016, 2018, 2024).

As a leader in accounting education, Regan has served as the Editor of the flagship accounting education journal of the American Accounting Association, *Issues in Accounting Education* (2016-2019), as the Associate Editor of the Canadian Academic Accounting Association's *Accounting Perspectives* (2020-present), and as a member of Editorial Boards for numerous other journals (e.g., *Behavioral Research in Accounting*) in addition to serving as a reviewer on over 100 papers.

Throughout his career, Regan has been recognized with awards including, but not limited to, the Chartered Professional Accountants Chair in Accounting, Outstanding Auditing Dissertation Award from the American Accounting Association (Auditing Section), Dean's Award for Outstanding Research Achievement, Dean's Award for Teaching Innovation, MPAcc Teaching Excellence Award, and the CPA Alberta Early Achievement Award.



**Joe Vidal** FCPA, FCA

Prior to his retirement, Joe was the President and CEO of Cooke Aquaculture (Bioriginal Food & Science Corporation) from 2017-2022. His professional experience includes senior roles at Omega Protein Corp., Hitachi Canadian Industries Ltd., and Enterra Energy, where he has proven his ability to improve governance and promote organizational growth.

Throughout his career, Joe has had a major impact in the community, most notably in the field of healthcare. He served as Chair of the Board of the Royal University Hospital Foundation from 2019-2025 and Chair of the Saskatchewan Health Research Foundation from 2015-2023, where he was the major driver for the organization to introduce research programs to address health issues specific to Indigenous citizens in our province.

He also had long-standing involvement with the Children's Hospital Foundation as a Board member from 2000-2019. As the Chair of the Audit and Finance Committee, Joe set up much of the financial reporting and treasury systems which eventually led to the province's agreement to assist in funding what is now known as the Jim Pattison Children's Hospital.

In addition, Joe has been involved with the Saskatoon Regional Economic Development Authority (SREDA) as Chair from 1997-2007, and has been a member of various fundraising campaign committees for both the University of Saskatchewan and Saskatchewan Polytechnic since the 1990s, which he continues to support to this day, assisting in raising millions to support education in his community.

In recognition of his contributions to the Province of Saskatchewan, Joe was awarded the Queen Elizabeth II Platinum Jubilee Medal in 2022.

## CONGRATULATIONS TO OUR EARLY ACHIEVEMENT AWARD RECIPIENTS

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



**Celine Elia** CPA

Celine began her career with MNP LLP in Saskatoon in 2014, obtaining her CPA designation in 2018, and in 2024 was admitted as a partner. By providing dedicated training sessions and ongoing support for clients, with a particular focus on Indigenous communities and not-for-profit organizations, she has played a vital role in enhancing their financial literacy and strategic decision-making, leading to substantial improvements in operations across the organizations she works with.

Passionate about inspiring future CPAs, Celine prioritizes team member development and actively supports women within her firm and the accounting profession through the MNP Saskatoon Professional Women's Network, a grassroots effort to cultivate a supportive environment that enables women to balance their careers and personal lives.

Celine has been active in the profession and community through her work on the Martin Mentorship Program from 2018-2019, the Foundations Learning & Skills Saskatchewan (formerly READ Saskatoon) Board of Directors since 2019 where she served on both the Audit & Finance and Governance Committees, Autism Services of Saskatoon as a Board member from 2019-2024, and as a volunteer for Ronald McDonald House Charities from 2019-2022.



**Laura Pizzey** CPA

Laura obtained her CPA designation in 2017. She is currently the Operations Finance Controller at Graham Construction, where she started her career in 2008 before moving to Canpotex as Manager, Accounting Ocean Transportation, from 2017-2022.

Laura has demonstrated her commitment to the CPA profession as a CPA Mentor since 2018, playing a pivotal role in the education and development of three CPA candidates. A leader in her community, she has been a Board member and the Finance Chair for the Saskatoon Food Bank & Learning Centre since 2018, and an NBR Cycling Mountain Bike Coach since 2018. She previously served as a Jr. Womentor for the Betty-Ann Heggie Womentorship Program from 2018-2019 and a committee member for the Business & Professional Women of Saskatoon Inc. from 2017-2019.



**Evan Sharp** CPA

Evan started his full-time accounting career in September 2013, obtaining his CPA designation in Saskatchewan in 2016. After being named a Partner of Baker Tilly SK LLP in January 2023, Evan was selected as the HR Executive Management Team Partner in September 2023. Evan was appointed by his fellow Partners to CEO (Managing Partner) of Baker Tilly SK LLP in October 2024, making him the youngest member on the National Baker Tilly Canada Board of Directors.

Evan has been involved in the profession as a CFE exam marker for CPA Canada from 2016-2019 and is actively involved in the community as a Board member/Treasurer for the College Park Recreation Association from 2017-2023, Director for the Saskatoon Radio Control Land Trust Inc. since 2017, and Board member/Treasurer for TCU Place since 2022. He has also actively participated in the community through various Saskatoon-based community and business groups since 2015. Evan continues to be active in the development and journeys of the future leaders within the profession as part of Baker Tilly SK LLP and actively contributes to the growth and development of the community and people he has the pleasure of working with.

## 2025 MEMBER RECOGNITION GALA

Please join us in recognizing the exemplary contributions of our members as we recognize seven outstanding Member Recognition Award recipients in 2025!

*Delta Hotel Saskatoon Downtown  
Friday, October 17, 2025 at 6:00 pm*

This event is a celebration of the CPA profession and an opportunity to acknowledge CPA Saskatchewan's Regulatory Committee Volunteers, members celebrating milestone anniversaries (25, 40, or 50 years) with the profession in 2025, and those who are ambassadors of the profession. All members are encouraged to attend this evening of celebration.

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

## MAKE A NOMINATION

*Please visit the [CPA Saskatchewan website](#) to review member eligibility requirements and download a nomination package.*

Nomination categories are as follows:

### **FELLOW CHARTERED PROFESSIONAL ACCOUNTANT (FCPA)**

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

### **EARLY ACHIEVEMENT AWARD**

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

### **LIFETIME ACHIEVEMENT AWARD**

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



# CONGRATULATIONS

## TO SASKATCHEWAN'S SUCCESSFUL MAY 2025 CFE WRITERS!

### *Congratulations to Saskatchewan's 26 successful May 2025 CFE writers!*

Please visit the CPA Saskatchewan website to view the [listing of successful candidates](#) from the May 2025 Common Final Examination (CFE).

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

We are pleased to recognize the exceptional performance on the CFE by Saskatchewan candidate Thomas Hines, who was awarded the prestigious Governor General's Gold Medal for the highest standing in Canada on the May 2025 CFE and recognition on the National Honour Roll.



"The best time to plant a tree was 20 years ago. The second best time is today." Thanks to all my friends and family, mentors, teachers, and colleagues. I may have started late, but you all helped me to finish strong."

**Thomas Hines,**  
Canada Revenue Agency

### SAVE THE DATE!

We look forward to celebrating Saskatchewan's successful May and September 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.

### CONGRATULATORY MESSAGE FROM CPA SASKATCHEWAN

"Congratulations to the 26 Saskatchewan writers who were successful on the May 2025 CFE! The professional competence and dedication you have demonstrated in passing this exam will certainly contribute to your future success. You should be very proud to have achieved this milestone in your journey to becoming a CPA."

We are incredibly proud that Saskatchewan candidate, Thomas Hines, has been awarded the prestigious Governor General's Gold Medal for the highest standing in Canada on the May 2025 CFE. Congratulations on this tremendous achievement!

On behalf of the CPA Saskatchewan team, we wish you all continued success as you begin the next chapter of your careers."

**Shelley Thiel** FCPA  
CEO of CPA Saskatchewan

### CONGRATULATORY MESSAGE FROM THE CPA WESTERN SCHOOL OF BUSINESS

"I am honoured to celebrate the outstanding achievements of the 26 dedicated candidates from Saskatchewan who have expertly navigated the complexities of the 2025 May CFE. Their remarkable results underscore not only their robust technical expertise, but also the cultivation of essential professional competencies for their future endeavours," stated Yuen Ip, MBA, CPA, CMA, PMP, ICD.D, CEO of the CPA Western School of Business.

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

# 2025 CPA PRAIRIE CONNECTION CONFERENCE

For the third year, CPA Saskatchewan partnered with CPA Manitoba to host the CPA Prairie Connection Conference. This year, the conference was held in-person at the RBC Convention Centre in Winnipeg, MB and virtually. Another huge success, the annual conference continues to grow each year, with over 750 total attendees in 2025. We were pleased to have a number of CPA Saskatchewan members make the trip to Winnipeg to join us in person this year!

In-person and virtual attendees had the opportunity to win some amazing prizes, including an Apple product grand prize valued at \$1,000. Attendees also had the opportunity to collect gamification codes for the chance to win prizes which included tickets to the Saskatchewan Roughrider Labour Day Game and the Winnipeg Blue Bomber Banjo Bowl game, a \$250 gift card for the Fort Garry Hotel, complimentary 2026 conference registrations, Personal PD Passes, PD course registrations, CPA swag bags, and numerous gift cards. St. John's Ambulance had three different therapy dogs on site throughout the two days to interact with in-person attendees.

This year's speaker lineup included six high-calibre keynotes and 15 concurrent sessions on topics relevant to today's business and accounting landscape. Both in-person and virtual attendees had the opportunity to view replays of all sessions on the virtual conference platform, PheedLoop, until July 28, allowing all attendees to earn up to 24.25 CPD hours.

We kicked off day one with breakfast, a blessing provided by Elder Betty Ross, and an energizing opening keynote from health & productivity expert and author, Michelle Cederberg, who shared her humorous and practical approach to empower attendees take on bigger challenges, conquer the stresses that are slowing their progress, and dare to show up as leaders in their own lives. Lunch was followed by a keynote from former Bank of Canada Governor and author, Stephen Poloz, who provided a hopeful and insightful look into the powerful economic forces that are currently shaping our future. Michael Bach, thought leader, bestselling author, and former national leader of diversity, equity and inclusion for KPMG Canada, delivered the final keynote of the day, tackling misconceptions about DEI using facts, honesty, and wit. We concluded day one with a networking reception for in-person attendees featuring music from local artist Keith MacPherson.

Day two began with an early riser keynote from healthy workplace expert, Steven Langer, who took us on a journey through key elements of past generations, thinking about how we can draw on their wisdom as we move forward.



Keynote Steven Langer, Healthy Workplace Expert



Keynote Gregg Brown, Change and Future of Work Strategist



Opening Keynote Michelle Cederberg, Health & Productivity Expert and Author





Following breakfast, attendees heard from our morning keynote, Dr. Lynn Gehl, who expanded our understanding of Indigenous knowledge by comparing it to the scientific methodology. After a break for lunch, we heard from our final keynote of the conference, change and future of work strategist, Gregg Brown, about how leadership needs to evolve to meet the changing demands and expectations in the age of AI. We concluded the day with two final concurrent session time slots.

Throughout the two-day conference, attendees had the opportunity to attend their choice of 15 concurrent sessions on a variety of topics including AI governance, managing your inner bully, protecting your business from cyber criminals, Microsoft Copilot, employment hot topics, workplace wellness/inclusion/leadership, accounting for climate change, organizational adaptiveness, ethics of structure, and neurodiversity at work.

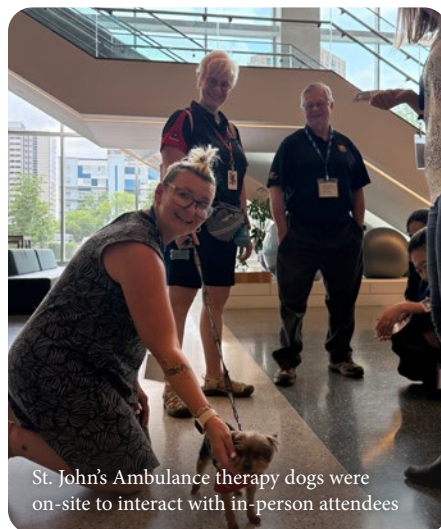
Visit CPA Saskatchewan's [Instagram profile](#) to view some highlights from this year's conference.



St. John's Ambulance therapy dog, aka 'Cuteness Ambassador', Wick



Day One Networking Reception



St. John's Ambulance therapy dogs were on-site to interact with in-person attendees



Keynote Michael Bach, Thought Leader, Bestselling Author, and Former National Leader of Diversity, Equity and Inclusion for KPMG Canada



Keynote Stephen Poloz, Former Bank of Canada Governor and Author



## 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.

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





# 2025-26 PD SEASON IS HERE!

The 2025-26 Professional Development Season will officially launch on September 2. This year, CPA Saskatchewan has over 200 virtual courses for members to choose from, including new providers to our program. These courses cover a wide variety of topics and competencies. You can find all courses on the [CPA SK Calendar](#) and by searching on our PD and Events page. The [PD and Events page](#) allows you to search by competency, format, and level so you can find the course that best suits your needs and topic of interest.

Additional courses added throughout the year will be advertised in the monthly ENews.

## CPA SASKATCHEWAN PUBLIC PRACTITIONER EDUCATION WEEK

CPA Saskatchewan and CPA Manitoba will be hosting the third annual Public Practitioner Education Week from October 6 to 10, 2025. This week will include a total of 13 sessions, including **four free sessions**, which are focused on the needs of public practitioners. Registration will be per session, allowing members to pick the sessions that are most relevant to them. [Click here](#) for the full schedule and course offerings.

## ON DEMAND

Take a course that fits your schedule with one of our on demand offerings. Our list of providers keeps growing and more providers and courses will be added throughout the fall. Check out the [Courses Listed by Provider](#) page for a complete list of all on demand courses. New and updated courses are identified to easily see what's new.

Also available are previously recorded free sessions which are now available as on demand courses.

## INSTRUCTOR BIOS

Want to know more about the instructors delivering your courses? A listing of instructor bios is now available on our website through the [PD Instructors](#) page so you can learn more about the professionals delivering courses in our PD program.

## 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.



# PD PASSPORTS

Passports for 2025-26 are now available! All CPA Saskatchewan courses may be purchased using your passport credits at even greater savings from the cash price. CPA Saskatchewan offers two types of passports: Personal and Corporate.

- **Personal Passport:** Designed for the most significant savings, the Personal Passport is non-transferable (only the Passport holder may use Personal Passport credits to register). Each Personal Passport provides access to 40 credits of learning at no additional charge.
- **Corporate Passport:** Designed for group savings, the Corporate Passport may be used by anyone in your organization. Each Corporate Passport provides access to 80 credits of learning at no additional charge.

Remember that Passports are non-refundable and unused portions of the PD Passports are NOT refunded, credited, or carried forward beyond March 31 of the passport year (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.

When purchasing courses, please review how many credits you have left to ensure you don't go over your credit limit. Passport holders that exceed the total number of credits available will be charged the regular cash price for those credits.

## 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!**



**AFOA ALBERTA**  
Building a Community of Professionals



# PD CONNECT

## YOUR CENTRALIZED DESTINATION FOR PD OFFERINGS

We have streamlined the member experience  
for all PD offered by CPA Saskatchewan,  
including CPA PRO!

Easy access to materials

Track your progress within courses

Download records of completion

**New for 2025-26!**

Access your materials/ Zoom link and receive a  
certificate for live virtual courses







# NEW COURSE

## **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**

# MEMBER NEWS

## CONGRATULATIONS JACK VICQ!

The Canadian Accounting Hall of Fame (CAHF) recognizes and honours individuals who have made significant contributions to the development of the Canadian accounting profession.

CPA Saskatchewan is pleased to congratulate Jack Vicq, FCPA, FCA on his 2025 induction into the CAHF as a “Leader of the Profession” for his contributions to accounting education, professional practice, and community over six decades.

[Click here](#) to read Jack’s full bio as published by the Canadian Academic Accounting Association.



“

I am truly humbled to have this honour bestowed upon me. I would like to thank all the people who took the time to gather information and go through the nomination process.

My professional advancement would not have gotten off the ground without my designation. This training led to the development of very important skills and knowledge that served me well over my 50-year career.

Thank you to those students who are making the job of educator so rewarding. I have had significant interaction with about 5000 students in the college’s various programs, and most of them have turned out to have made positive contributions, many of them outstanding contributions, to society. I hope I have played a small part in their success.

**Jack Vicq** FCPA, FCA

”

# STAFF NEWS

## CONGRATULATIONS RHONDA!

CPA Saskatchewan is pleased to congratulate Rhonda Day, Coordinator, Professional Development, on 15 years of service! Rhonda joined the Institute of Chartered Accountants of Saskatchewan on July 7, 2010 and has worked in a variety of roles, primarily related to professional development. She is the friendly face you see when you take a course through CPA Saskatchewan and interacts with our members regularly while ensuring the effective delivery of PD courses.



“

It’s hard to believe it has been 15 years! I really enjoy working at CPA Saskatchewan and the great team I get to work with. Helping our members is very rewarding. I look forward to many more years of working with this incredible team and our members.

**Rhonda Day**  
*Coordinator, Professional Development*

”

# THE ONE

NATIONAL CONFERENCE 2025

September 18-19, 2025 | Ottawa, ON & Virtual

*Connect, learn, and grow at The ONE and earn up to 33 CPD hours.*

On September 18-19, 2025, join accounting colleagues from across the country in Ottawa or virtually for three exciting days as CPA Canada brings together The ONE and Public Sector Conference uniting two essential events into ONE unmissable experience.

## HEAR FROM CANADA'S THOUGHT LEADERS, INCLUDING:

- Olympic gold medallists **Alexandre Bilodeau**, CPA, and **Tessa Virtue** (an executive advisor with Deloitte) on applying athletic values to empower high performance. Together, these inspiring leaders will explore how discipline, focus, and determination can elevate your professional game, just as they did to reach the top of the podium.
- **Manjit Minhas** from CBC's Dragons' Den on the lessons she's learned in her two decades of entrepreneurship and business leadership.

- Corporate futurist **Sabrina Sullivan** on how CPAs can go beyond spreadsheets to prepare their organizations for multiple plausible futures.

## PLUS, BUILD YOUR CORE PROFESSIONAL KNOWLEDGE IN BUSINESS AND FINANCE AND:

- Make new connections with valuable networking opportunities.
- Explore Canada's capital with exclusive travel and tourism discounts, including a [preferred rate](#) for guestrooms at the Westin Ottawa.
- Partake in sessions from the **Public Sector Conference**, including the latest in public sector standards, accounting and financial reporting.
- Get practical tax updates, technology solutions, and leadership lessons.
- Access content for 120 days, until January 17, 2026
- Earn a Certificate of Completion upon fulfilling the conference requirements.

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





## WELLNESS INSIGHTS FROM CPA ASSIST A LOOK BACK AT CPA ASSIST

*A look at the evolution of CPA Assist through the lens of Debbie Gorsline, who helped lead the charge in creating a resource CPAs can count on.*

By **Jessica Musslewhite** Photography supplied

When Debbie Gorsline, FCPA, FCMA first joined the CPA Assist Committee in 2017, mental health wasn't as openly talked about as it is today.

"There was still a lot of stigma," she recalls. "It wasn't seen as a positive thing to talk about."

But over her tenure, Debbie has seen a cultural shift—one that has helped normalize conversations around mental wellness and build a more supportive environment for CPAs. Since 2017, the CPA Assist program has seen a 280% increase in hours utilized, with a significant rise in the past five years.

Debbie's passion for mental health support began during her time on the CPA Alberta Board. She remembers a presentation by Howie Shikaze, FCPA, FCA—then Chair of the CPA Assist Committee—that sparked something in her.

"I was almost vibrating with excitement," she says. That moment led to her appointment to the CPA Assist Committee, where she turned her passion into purpose.

Debbie has now served eight years on the committee and, since 2020, has served as the Chair. During her time on the committee, the program has evolved from raising awareness of counselling services to providing tangible support and education.

"When I started, we were still bringing together the three legacy professions and looking at ways to increase program awareness," she explains.

“

*We've moved from just talking about mental health to asking, 'How do we better support our members?' and 'How do we keep moving the program forward?'*

**Debbie Gorsline** FCPA, FCMA

”

Initiatives like webinars, continuing education, website resources, and expanded service hours have helped members address common challenges, such as stress and burnout—two of the most prevalent challenges facing CPAs today.

Debbie actively participates in CPA Assist's webinars and events and has seen the impact of this work in her own life. Running a small firm with just one other partner, she's learned to approach stress and client interactions with greater understanding and resiliency.

"Before, it was just 'Smile and suck it up,'" she says. "Now, I take a step back and ask, 'How do I work through this?' and 'What impact will this have on myself and others?'"

One particularly meaningful experience was the Yoga Nidra workshop CPA Assist held this past January. Since then, Debbie has listened to short, guided meditations before bed to provide some calmness at the end of the day.

“This April was very tough—one of the toughest. Not only from a tax season point of view, but I went through some very difficult and sad events personally,” she recalls. “Honestly, [the meditation] saved me. I couldn’t believe how something as simple as a couple of minutes of deep breathing could be so beneficial.”

Debbie is particularly proud of the committee’s efforts to integrate fitness and nutrition into the mental health conversation. “It’s all connected,” she says. “Your physical health supports your mental health.”

She also highlights the importance of proactive education, noting that even repeated exposure to the same content can offer new insights. “You could listen to a webinar on burnout five times and get something different out of it each time,” she says.

For Debbie, leadership plays a critical role in shaping workplace culture. “If leadership models healthy behaviour and starts the conversation, it creates a safe space for others to speak up,” she says.

She’s encouraged by the changes she’s seen in firm culture, in particular, over the last decade—including shorter work days and more flexible schedules—and hopes that trend continues. “If shifting the focus away from meeting X number of billable hours to ‘as long as the work gets done,’ and your staff’s mental health is better for it, you will see a positive effect on the employee’s mental health and, ultimately, the business,” she says.

Looking ahead, Debbie envisions a future where mental health is treated as an integral part of professional development. “Mental health shouldn’t just be something you deal with when you’re stressed,” she says. “It should be part of your regular practice. Being proactive instead of reactive when it comes to mental well-being. It doesn’t matter what sector or role someone has in the accounting profession; we all have work pressures, deadlines, and life stresses that come together. Asking for help, whether from a friend, family, or professional is important. Whether it’s a one-time thing to get advice on how to deal with a specific situation, reaching out soon is going to help in long the run.”



**Debbie Gorsline** FCPA, FCMA

As her time on the committee comes to a close this fall, Debbie hopes her legacy is one of authenticity and compassion. “I try to walk the walk and talk the talk,” she says. “If I’ve helped even one person feel comfortable asking for help then it’s all been worth it.”



# Assist

CPA ASSISTANCE AND  
WELLNESS PROGRAM



## CPA ASSIST

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](https://cpa-assist.ca).





# TIMELESS CLASSICS:

## FOUR EXCEL GEMS YOU SHOULD NOT LOSE SIGHT OF!

By Paul Mascarenhas, Avancer Learning Inc.

In these days of Internet-based updates, with exciting new features coming to Microsoft 365 on a regular basis, it's easy to forget some of Excel's features that have been around for a very long time. It seems like AI tools like Copilot can help us with a great many tasks, and in time perhaps some of the tools that I'm about to discuss, might also be handled by AI. For now, however, they're still relevant and can form a useful addition to your toolbox. Here below then, are my picks for punchy 'Classic' Excel tools.

### #1 THE EXCEL CAMERA

This one is perhaps my favourite feature of all time. In Excel it appears as two distinct commands with more or less similar functionality. One is simply called 'Camera' and the other, 'Linked Picture.' I'm focusing here on the one called 'Camera' for which there is a distinct icon button available.

This is an amazingly powerful tool that can help you set up the more difficult pieces in your dashboard or report and help you give it the look you want!



Illustration 1: Too much of manipulating of columns or adding new padding columns required to make this work

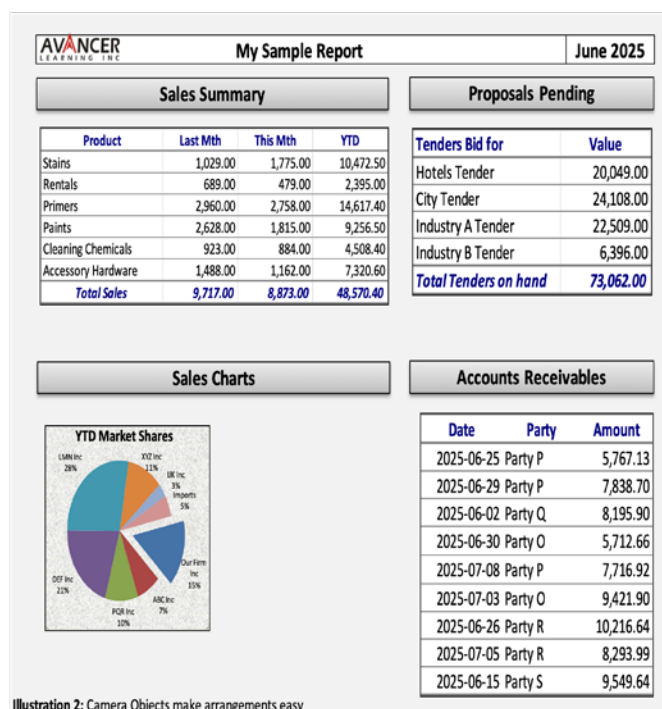


Illustration 2: Camera Objects make arrangements easy



## SCENARIO:

I am trying to create a report on a single page with Summary Tables from various locations on my spreadsheet, and a couple of graphs/charts, all arranged neatly side by side in two rows.

The problem is that all my tables are of differing dimensions, column widths, row heights, and amount of detail. In addition, resizing my graphs to fit alongside these, on a single page, causes my data labels and titles to get messed up. See illustration.

## THE SOLUTION:

Camera screenshots! What the Camera does is to paste screenshots of cells into your spreadsheet as DYNAMIC linked pictures. Yes, you read that right. The screenshots are dynamic and will change each time there is a change in the monitored cells. It's like setting up multiple camera zones into your spreadsheet and monitoring them remotely. Unlike the Watch Window, this feature captures the exact pictorial representation of the cells being monitored. And because each screenshot is a graphic, I can resize, rotate, edit, and place them anywhere in my spreadsheet without affecting anything else nearby. When the data changes, so do my screenshots!

So where is the camera and how to use it? First add the camera to your Quick Access Toolbar, by going to the Excel Options, Customizing the Quick Access Toolbar, selecting to view 'All Commands', and then Adding the Camera. Once you have the Camera on your Quick Access Toolbar, you can select any portion of the spreadsheet and click the Camera icon to take a snapshot. You then click anywhere else in the spreadsheet to paste the dynamic linked screenshot. You can then edit, resize, and arrange your screenshots any way you want! When you are done, simply select all around your arrangement of screenshots, and print out your report!

## THINGS TO NOTE:

Too many camera screenshots may slow down your spreadsheet. Also, the camera can only be used inside Excel. To link data outside Excel, use standard object linking methods.

## #2 CUSTOM LISTS

This is one feature that can save a lot of time in Sorting data, Sorting Pivot Table reports, and AutoFilling lists with standard series. What it does is allow you to fill cells with items from a custom series, just as you would fill cells with Days of the week or Months of the year using the Fill Handle. This is especially useful for those who have a standard list of Product Names, Employee Names, Regional Offices, Part Numbers, Locations, etc. that must be entered in a certain order in your reports.

## SCENARIO:

You have a list of products that must appear in a certain order in a Pivot Table report each time and the order is not Alphabetical.

## THE SOLUTION:

Head over to the Excel Options, then navigate to the 'Advanced' Tab of the options, and scroll down to the last part, where you will find a command button labeled 'Edit Custom List.'

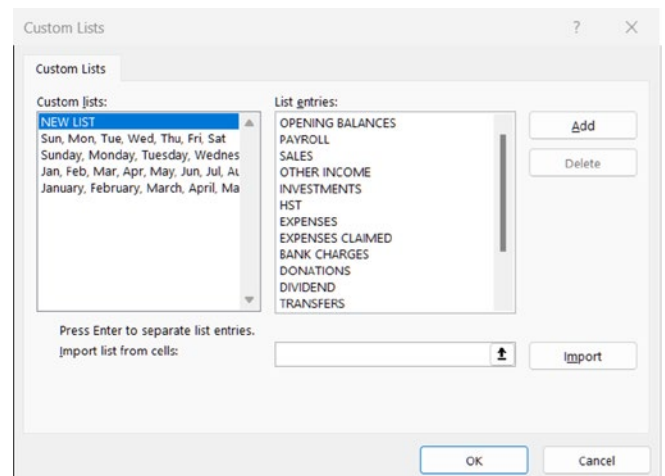
On clicking the 'Edit Custom List' button you will see a dialog box with a few series that already ship with Excel, like days of the week and months of the year (See Illustration).

Click on 'NEW LIST' in the left-hand box and then type your own series of Product Names in the order you want, into the right-hand side box titled 'List Entries'. When you are finished, click 'Add' and navigate back to Excel. That's it!

The next time you create a Pivot Table with your product names in the Rows area, they will be arranged according to your Custom List!

## THINGS TO NOTE:

You can turn off this behaviour for Pivot Tables in the Pivot Table options. The custom list is available to use in all files that you work on. Custom Lists can also be used for Auto Fill by typing one item into a cell and dragging the fill handle. Finally, Custom Lists can be used from the Data – Sort command as well.



### #3 AUTOFORMAT

The AutoFormat command was removed from the main menu tabs a few versions ago. To use it you would have to add it to the Quick Access Toolbar as discussed earlier in this article or use a keyboard shortcut which I will mention later.

What it does is to format selections of data, with predefined formats that include Borders, Shading, Font Styles, and Number Formats. Some of them look quite nice and serve well for quick and easy formatting of summary tables. There are even some special formats for Pivot Tables.

#### SCENARIO:

You regularly create summary tables that include Totals, Subtotals and Headers, and find yourself spending a lot of time arranging font styles for headers, shading of rows, applying appropriate borders and number formats, to make your reports presentable for printing.

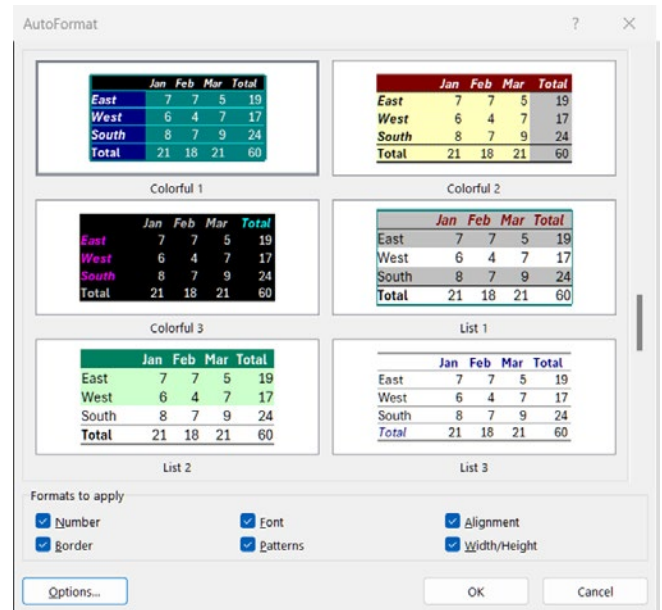
#### THE SOLUTION:

AutoFormat them! Select the Summary table to be formatted, click the AutoFormat command that you previously would have added to your Quick Access Toolbar, pick from one of the displayed formats, and finish.

In the AutoFormat dialog box, you even get to customize the format by deselecting some of the formatting options for each style. For Pivot Tables, it is not necessary to select all the cells. Simply keep your cursor inside the Pivot Table before accessing the AutoFormat command.

#### THINGS TO NOTE:

This is NOT the same as creating a TABLE through the 'Format as Table' or 'Insert Table' command. Those commands also do some formatting, but their real purpose is to create a Dynamic Set with special properties. The AutoFormat only applies formatting and does nothing else! If you cannot add the AutoFormat command to the Quick Access Toolbar, you can use the keyboard shortcut 'Alt' then 'O' and then 'A' by pressing those keys one by one without holding them down.



### #4 THE NEW WINDOW COMMAND

This one is useful for anyone who works with data on multiple sheets of the same file and needs to constantly switch between the two sheets to copy and paste, link, build formulas, etc. between the two sheets. What it allows you to do is view both sheets of the same file, simultaneously within your Excel window.

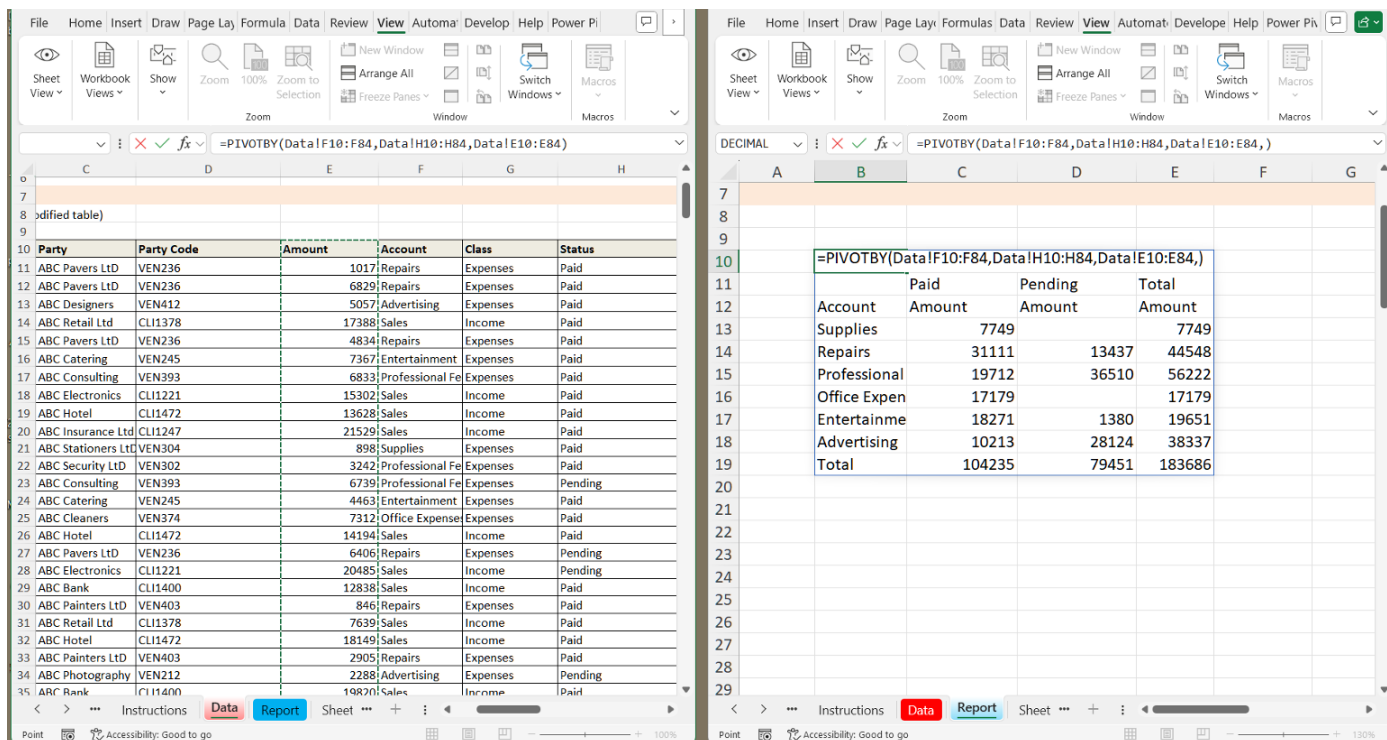
#### SCENARIO:

You have your primary data on one sheet, and you are building a set of summaries on another sheet with links, hyperlinks, and formulas to your data on the first sheet, and you find yourself constantly switching between the two.

#### THE SOLUTION:

Head over to the 'View' Menu and click on the 'New Window' command. This will create a new Window into the same file. Now, still on the View Menu, click on the command to 'Arrange All'. If you have more than one Excel file open, on the dialog box that pops up, also check the option for 'Windows of the Active Workbook' and choose your preferred method of arrangement, Vertical or Horizontal, and finish.

Now you will have two windows tiled within the Excel Workspace. They will initially both be of the same sheet, but you can switch to another sheet in one of them and in this way can see both sheets at the same time, side by side.



## THINGS TO NOTE:

If you save your file with tiled windows as described, the next time you open it, it will open with multiple windows, but you may have to Arrange them again. Also, you are not restricted to just two windows and can add as many as you like from the 'New Window' command, depending on the size of your monitor.

These are just some of the commands that I would consider 'Classic' Excel. There are many more; some are simple techniques, and others are commands that are no longer on the Menu system like the 'AutoFilter' or the 'Track Changes' commands. Excel will continue to evolve, but hopefully some of these will still be around for the foreseeable future!



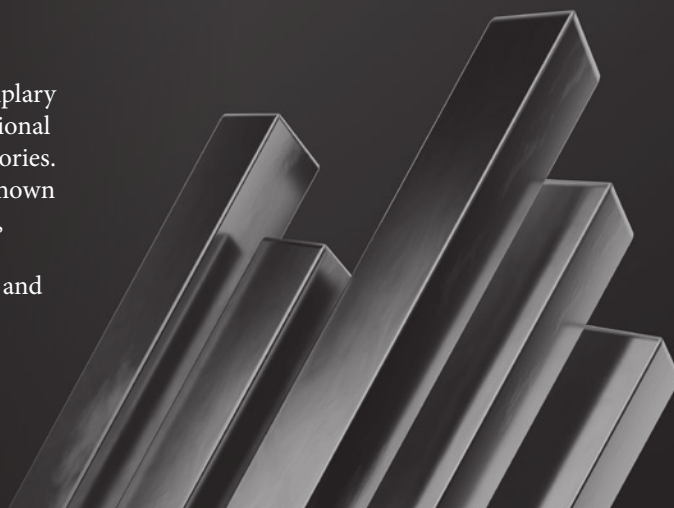
Check out Avancer Learning Inc's virtual live offerings during the 2025-26 PD Season and on demand courses on [CPA Saskatchewan's Course Provider Page](#), available in September.

## 2025 EXEMPLARY NEW PROFESSIONAL AWARD

The CPA Western School of Business presents the Exemplary New Professional (ENP) Award each year to one exceptional CPAWSB graduate from the Western provinces or territories. This award recognizes a recent CFE graduate who has shown outstanding professionalism, integrity, sound judgment, and a strong commitment to the profession and their community. The winner will receive a \$1,000 cash prize and a commemorative plaque, mailed directly to them.

Nominate an outstanding CPAWSB graduate today!

[Click here](#) for further information or to submit a nomination by October 31, 2025.





# LIFE INSURANCE 101 FOR CPA CANDIDATES

*As a CPA Candidate, **life insurance** is probably the last thing on your mind.*

*You're young. You're healthy. And frankly, between working and studying, you don't have time to think about life insurance. But it's at this point in your life, when debts are high and income is low, that life insurance coverage should be considered.*

## WHY DO CPA CANDIDATES NEED LIFE INSURANCE?

At CPA Insurance Plans West, our **Term Life Insurance** is designed to protect during times of financial dependency, such as going to school, getting married, raising kids, or taking care of aging parents.

Then there are daily living expenses to consider. This can add up to significant financial stress and your loved ones are at risk of being impacted should something happen to you.

## TAKING CARE OF YOUR BIGGEST CHEERLEADERS

CPA Candidates don't need to wait for the "Three Ms"—mortgage, marriage, and munchkins—before getting life insurance. If you're a caregiver for loved ones, life insurance ensures they're protected from unexpected financial burdens.

## SUPPORTING PEP CANDIDATES WITH THE CPA CANDIDATE PROGRAM

Being a CPA Candidate is challenging and we want to give you the best start to your career as possible.

Through our **CPA Candidate Program**, PEP Candidates qualify for \$50,000 in premium-free Term Life Insurance during their candidacy. This coverage protects your loved ones and saves you money, so you can focus on your studies. You'll also receive exclusive rates on Home and Auto Insurance through our partner, The Personal.

## BENEFITS OF ADDITIONAL COVERAGE AS A CPA CANDIDATE

CPA Candidates are able to purchase additional coverage and will receive **50% off Term Life Insurance premiums** for the first year using **Promo Code CANDIDATE50**.

Because we provide Term Life Insurance as part of a group plan, it's much more affordable and flexible. Our plan also allows for higher coverage amounts at a lower rate. This is because you pay your age (ie: lower rate) at time of purchase, with amounts increasing in five-year age brackets.

With our Term Life Insurance, you:

- Get a bigger policy at a much lower price during life's financially demanding years, which is right now.
- Never overpay for insurance.

Through our CPA Candidate Program, PEP Candidates qualify for \$50,000 in premium-free Term Life Insurance during their candidacy. This coverage protects your loved ones and saves you money, so you can focus on your studies. You'll also receive exclusive rates on Home and Auto Insurance through our partner, The Personal.

## PURCHASING MORE WHEN YOU'RE YOUNG

Purchasing more coverage when you're young offers multiple benefits:

- Medical underwriting is done when purchasing coverage. If you purchase a large policy when you're young and healthy, you're more likely to get approved and pay a low price.
- The amount of coverage you purchase is fixed until the age of 65, but you can reduce your coverage amount at any time.
- Your coverage can stay with you as your career changes, unlike employer-provided group coverage that might end when you switch jobs.

Other term policies have significantly higher renewal premiums and usually expire or require another medical exam after a set amount of time (for example, 10 or 20 years).

## GETTING STARTED WITH THE CPA CANDIDATE PROGRAM

CPAIPW's CPA Candidate Program provides PEP Candidates with \$50,000 in free Term Life Insurance for the duration of their candidacy, so you can save money and protect your loved ones while focusing on your studies.

We're here to help! Want to learn more about the CPA Candidate Program? Call one of CPAIPW's Licensed Advisors at 1-800-661-6430 or [book an appointment online](#) for guidance through the application process.

### Know a CPA Candidate?

They're eligible for \$50,000 in **free Term Life Insurance**.

Send them our way today!

cpaipw.ca/cpa-candidate-promo





# ARE YOUR PASSWORDS FOR SALE ON THE DARK WEB?

By Leah Giesbrecht

*Originally published in CPABC's Newsroom. Republished by CPA Saskatchewan with permission.*

*Over 24 billion usernames and passwords; by [some estimates](#), that's the amount of sensitive personal data for sale in cybercriminal marketplaces like the dark web. Does that include your passwords? To discuss common ways your information can end up on the dark web, and how you can prevent this from happening in the first place, we chatted with Anthony Green, CPABC's manager of security operations and compliance.*

## HOW PREVALENT IS THIS ISSUE IN CANADA AND NORTH AMERICA?

Passwords for sale on the dark web is a global issue. North America is definitely a target because we were early adopters of this technology and use the internet so frequently, so many users have a large [digital footprint](#). We are also home to some of the largest internet companies. It's not that North Americans are more susceptible to the issue, it's because North Americans have been online for so long and use the internet so often.

## HOW DO PASSWORDS USUALLY END UP FOR SALE ON THE DARK WEB?

One of the most common routes is when an organization has poor cybersecurity and they get breached. All of that organization's usernames and passwords can then be stolen and posted on the dark web. Another common route is when bad actors attack you directly, for example, infostealer malwares can be installed on your personal computer when you click on an untrustworthy website. If you have numerous passwords and usernames stored in your web browser password managers like Google Chrome or Edge, the malware can take that information because it's not encrypted, it's stored in plain text.

Once [attackers](#) have one of your usernames and passwords, they will try to log into different accounts because many people use the same password across multiple accounts. From there, your information can end up on the dark web, where anybody who pays a few cents or dollars can access it. Whoever buys it can simply log in to your account.

For anyone who's been on the internet, at least one of their accounts has likely been breached. This isn't a big problem unless it's a sensitive account. For example, my Starbucks rewards program isn't connected to my credit card, so if that gets breached, someone will know how many coffees I bought. Compare that to if my email account were breached – attackers could change all of my passwords, or if they breached my bank account, they could steal my money.

## HOW CAN BUSINESSES EVALUATE IF THEIR INFORMATION IS AT RISK?

Business owners need to ask, “If a non-user (someone who isn’t an employee, client, or member) logs in to our system as a user, what could they do?” If the answer is, “They can just change some account settings,” maybe you don’t need to take action. But if the answer is, “They could do a lot,” the business needs to implement multi-factor authentication for their users. An attacker won’t be able to get into your account by purchasing your username and password from the dark web if you have multi-factor authentication set up. It’s about reducing risk, because any system or device is a [potential target](#).

## WHAT’S YOUR GUIDANCE SPECIFICALLY FOR CPAS AND THEIR CLIENTS?

Many CPAs and their clients have their own portals that they log in to. For example, a CPA might work with 15 different clients and each might have a portal they need to log in to when submitting information, which means they might have 15 different accounts. The worst thing a CPA could do is use the same password for all those accounts. If somebody’s targeting that CPA, knows the clients, and knows just one password, now they have access to all 15 of those clients. This problem is easily solved by enabling multifactor authentication. The client can enable multifactor authentication. On the CPA side, they can use an official password manager like 1Password (a Canadian company) or Bitwarden to securely save the passwords.

## WHAT OTHER BEST PRACTICES CAN WE USE TO PROTECT OUR PASSWORDS?

Along with using multi-factor authentication, a password manager, and unique passwords for all your accounts, a good tip is that length beats complexity. A fifteen-character password made of three or four random words put together and a number or special character is significantly stronger than ten random characters. Checking for these factors is a good password security test.

### 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](https://cpacanada.ca) to learn more about the savings and offers available to CPAs.

## WHAT RED FLAGS INDICATE THAT YOUR PASSWORDS ARE AT RISK?

Red flags include receiving emails from a site saying that you have changed your settings, permissions, or other configurations. Another area to keep an eye on is activity logs. With most email providers like Gmail and Outlook, you can see who has signed in and their location. Check your activity logs for your sensitive accounts and make sure only people you know and trust have signed in and that nobody has signed in from a strange location.

If you’re seeing these red flags or you get hacked, change your password and make sure it’s unique and long. Next, consider using multi-factor authentication and a password manager. If you have information that is sensitive, add more layers of security to it to protect it. Hopefully by taking some of these suggestions to heart, your information will be safe and we’ll be seeing fewer passwords on the dark web.

**Disclaimer:** CPA Saskatchewan and CPA BC do not endorse any of the services or products mentioned in this article. It is the reader’s responsibility to research and review the services and products independently.




## TEXT UPDATES

CPA Saskatchewan now offers SMS text messages as an additional way to communicate with our members and firms. Please note that texts from CPA Saskatchewan will always originate from (306) 994-5653.

Email remains our primary method of communication. However, you may choose to receive text messages as well or opt out of them if you prefer.

To manage your communication preferences, log in to the [Member Portal](#) and click on ‘My Profile’, then select the ‘Communication Preferences’ tab. Members and Firms are unable to unsubscribe from regulatory email communications, as these are not used for commercial purposes.





# THE ROLE OF FIRMS

## IN MAINTAINING THE PUBLIC'S CONFIDENCE IN THE CPA PROFESSION

*There are over 460 firms registered with CPA Saskatchewan, each of which is subject to ongoing regulatory processes including firm renewal and fees, practice inspection, and maintaining professional liability insurance.*

Firms invest time, effort, and financial resources to maintain their compliance with all relevant professional standards in order to deliver services to their clients competently and with good character.

Required adherence to professional standards, ethical principles, and ongoing regulation is what sets services provided by CPAs apart from other service providers.

**As a CPA, what should you do if you see instances where it appears CPAs did not follow these requirements or other individuals and service providers who are not CPAs are carrying out services reserved to CPAs?**

All CPAs and CPA firms have a role to play by providing CPA Saskatchewan with this information when other CPAs, other individuals, and service providers are observed to be misusing the designation or erroneously practicing professional accounting. There may be a natural reluctance to get involved due to fear of retaliation from, or to cause trouble for, another CPA or a service provider or individual

who is not a CPA; however, every registrant (member, firm, or candidate) has responsibility for the regulation of the profession. That responsibility entails protecting the public and maintaining the reputation of the profession as a whole.

CPA Saskatchewan works to protect the public and maintain the public's confidence in the CPA profession by:

- Engaging legislative enforcement mechanisms such as the cease-and-desist process for individuals and service providers who are not CPAs either misusing the designation or erroneously practicing professional accounting;
- Issuing fines where members are found to perform engagements for which they are not properly registered and/or licensed;
- Addressing concerns received from registrants and the public through the resolution of matters in dispute between clients and practitioners; and
- Carrying out conduct and discipline processes where there is indication of serious breaches leading to professional misconduct under the Rules of Professional Conduct.

**How can you ensure that you aren't subject to legislative enforcement?**

Firms are required to establish policies and procedures to ensure that all its members and candidates, and any other individuals or service providers associated with the firm,

conduct themselves in a manner that will maintain the good reputation of the profession. This includes promoting a culture that supports the regulation of the profession, such as the duty to report under Rule 211.1:

**“A member or firm shall promptly report to the Professional Conduct Committee any information concerning an apparent breach of these rules of professional conduct, or any information raising doubt as to the competence, reputation or integrity of a member, student, applicant or firm...”**

Where professional misconduct does come to light, a firm's reputation may be harmed if they did not report the matter as required.

### **What happens when you provide CPA Saskatchewan with a concern?**

When a concern is raised, CPA Saskatchewan's regulatory processes focus first on rehabilitation, directed at reducing risk and improving the services received by the public where possible, including:

- Individuals and service providers who are not CPAs are advised of the law relating to use of the CPA designation and the reserved areas of practice to licensed CPAs and are required to acknowledge that they cease practicing in those areas.
- Registrants are advised of the requirements for firm registration and licensing of which they are required to comply.
- For breaches of the Rules of Professional Conduct that do not rise to the level of professional misconduct, registrants are required to acknowledge guidance received. Where the Professional Conduct Committee carries out an investigation, the registrant named in the concern has an opportunity to address the concerns. Not all investigations proceed to a disciplinary hearing. Where rehabilitative activities are appropriate, the Professional Conduct Committee may enter into a resolution agreement with the member or firm.

In the situation where the matter proceeds to a disciplinary hearing and a determination of professional misconduct is made, the primary sanction objective is rehabilitation of the registrant. The intention of the sanction is to enable the registrant to get back on the right path to competent practice and ethical conduct.

In terms of fairness to the registrant subject to a complaint or concern, all decisions throughout the process are made by Committees established of a group of peers and public representatives. If a matter proceeds through to a discipline proceeding, the process is subject to the principles of administrative law and oversight of the courts.

### **Can you remain anonymous in this process?**

Registrants may fear consequences or backlash if they raise a concern. Confidentiality is maintained throughout the conduct and discipline process until there is publication of a discipline order. Where appropriate and practical, complainants can remain anonymous. As well, Rule 224.2 protects those who raise concerns from harassment, threats, or intimidation. Any harassment of, or threat to, a complainant by a registrant may be subject to another formal complaint by the Professional Conduct Committee.

### **CONCLUSION**

Firms play a key role in the responsibility to protect the public and thus maintain the public's confidence in the CPA Profession. A firm can set the tone and assist its members, candidates, and others to meet the high standards of our profession, ensuring that the high level of trust our profession works diligently for is maintained.



**CLICK HERE TO READ**

**CPA Saskatchewan's recent publication of Focus on Firms.**

# STAY UP TO DATE

## CPA CANADA'S FORESIGHT INITIATIVE



### Season 6, Episode 6: The Role of the CPA in Certifying the Digital World of AI

Simon Dermarkar, associate professor of accounting at HEC Montreal, offers a unique perspective on [how CPAs can expand their roles](#) beyond traditional financial reporting to become auditors of the information economy.

## SUSTAINABILITY

### A CPA's Role in Enhancing the integrity of VCMs

Not all carbon credits are created equal. Given CPAs' focus on transparency and quality of information, professional accountants have a key role to play in enhancing the integrity of VCMs. Based on interviews with experts at each stage of the carbon credit lifecycle, this third and final report in the Voluntary Carbon Market (VCM) series explores how CPAs can fill the need for more validation and verification bodies and identifies key opportunities to foster trust, bolster transparency and strengthen accountability as VCMs continue to expand in Canada, and around the world. [Click here](#) to get your downloadable electronic copy.

### Need to Know: Final Guidelines on Environmental Claims

After much feedback, including from CPA Canada, the Competition Bureau recently issued new guidance for environmental claims. [Learn more.](#)

### CPAs Need Nature Reporting in Their Toolkit

[CPA Canada's recently released research paper](#) outlines the market-led and science-based disclosure framework of the Taskforce on Nature-related Financial Disclosures (TNFD). For organizations who don't know where to begin, this primer includes a handy infographic on how to get started with internal assessments using the LEAP approach (Locate, Evaluate, Assess, Prepare) developed by the TNFD. [Learn more.](#)

## TECHNOLOGY

### Guideline: A Five-Step Approach to Data-Driven Decision Making

Too many organizations are drowning in data while thirsting for good insights that will help the company make quicker and more informed decisions to drive optimal performance. This guideline will help you rethink how you approach and implement evidence-based insights and decision-making within an organization. [Click here](#) to get your downloadable electronic copy.

## Resources Related to Cybersecurity

Given the significant reputational, operational, financial, legal, and regulatory implications of recent high-profile data breaches, investors and other stakeholders are increasingly interested in understanding an organization's exposure to cybersecurity risk and the related policies, processes, and controls it has in place to address this risk. [Click here](#) for CPA Canada's tools and resources related to cybersecurity.

## BUSINESS & ECONOMICS

### Quarterly Economic Update

From tariffs implications to productivity concerns, CPAs tuned in to CPA Canada's quarterly economic update looking for perspective. [Click here](#) to read more.

### How to Shield Your Bottom Line from Tariff Surprises

The Canada-U.S. trade war is impacting Canadian business plans. [Click here](#) for five recommended strategies to mitigate tariff risks and protect your profitability.

### 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!

## AUDIT & ASSURANCE

### The Data-Driven Audit: AI and Automation's Impact on Audit and Auditor's Roles

This is the second publication in a series that explores AI and its impact on the CPA profession. In addition to exploring the benefits of an AI-enabled audit and how AI will evolve the audit and the role of the auditor, this publication also considers the change in mindset required to meet the challenges and take advantage of the opportunities this evolution presents. Further, it provides a peek into the next step on the digital journey beyond the current state of AI, as well as the assurance-related opportunities that will directly result from these continued advancements. [Read more.](#)

## TAX

### Tariff Turbulence: Tax Implications to Consider

From transfer pricing considerations to federal support, keep these key issues on your radar. [Read more.](#)





# REGULATORY MATTERS

## CONGRATULATIONS TO OUR NEW MEMBERS

### NEW MEMBERS THROUGH GRADUATION

Erron Anderson, CPA  
Maria Anyayahan, CPA  
Aloran Barua, CPA  
Nicole Campbell, CPA  
Mitchell Doecker, CPA  
Camryn Donald, CPA  
Jaden Fisher, CPA  
Jordan Glasman, CPA  
Fraser Grant, CPA

Christopher Haines, CPA  
Yibei He, CPA  
Austin Jamieson, CPA  
Kendra Josephson, CPA  
Kenneth Karwandy, CPA  
Taylor K Jeller, CPA  
Eric Moser, CPA  
Olga Paposi, CPA  
Van Phan, CPA

Branden Poelzer, CPA  
Crystal Richard, CPA  
Brendan Roy, CPA  
Nicole Sanchez, CPA  
Tyson Simpson, CPA  
Katrina Slovak, CPA  
Lexus Wong, CPA  
Hao Zheng, CPA  
Dillon Zimmer, CPA

### NEW MEMBERS TO SASKATCHEWAN

Ehima Aimufia, CPA, CGA  
Steven Flynn, CPA, CA  
Nicholas Gaetano, CPA  
Namir Hallak, CPA, CA  
Stephen Hawkshaw, CPA, CA  
Jefferey Herbert, CPA, CA  
Michael Hiley, CPA, CA  
Tori Hill, CPA  
Paitin Hoffarth, CPA  
Megan Jonker, CPA  
Kashif Khwaja, CPA, CA

Rose Kovachik, CPA, CGA  
Derek Lai, CPA, CMA  
Youcef Lekadir, CPA, CA  
Jennifer Lovi, CPA  
Joel Mateika, CPA, CA  
Jonathan McNair, CPA, CA  
Glenn Parchomchuk, CPA, CA  
Sameer Parekh, CPA, CA  
Sohail Raza, CPA, CA  
Corey Reinhardt, CPA  
Jasper Roadley, CPA

Vishal Sharma, CPA  
Amanda Smuk, CPA  
Stacey Stott, CPA, CA  
Kelleen Tait, CPA, CA  
Yassen Tarrabain, CPA, CA  
Gregory Toner, CPA, CA  
Alexis Ward, CPA  
Quenton Zalazar, CPA, CA  
Lior Zehntser, CPA, CA

## IN MEMORIAM

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

- **Dale Warren G. Johnston**, CPA, CMA from Saskatoon, SK on November 18, 2024
- **Joseph Ross Newhouse**, CPA, CA from Invermere, BC on January 7, 2021
- **James Arthur Knight**, CPA, CA from Calgary, AB on February 5, 2025
- **Lloyd A. Benzie**, CPA, CGA from Regina, SK on February 25, 2025
- **Jeffrey Blair Barnes**, CPA, CA from Saskatoon, SK on April 28, 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 July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member effective June 30, 2025:

**ABIGAIL NDIFREKE AKPAN**

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (CPD).

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

### NOTICE OF REGISTRATION CANCELLATION

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following Affiliate member effective June 30, 2025:

**RAVEENA KAUR DHALIWAL**

The registration of this former registrant has been cancelled pursuant to Regulatory Board Rule 333.15 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (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.

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

## **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**ALLAN L. MANN**

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (CPD).

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

## **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**DALE ALLEN AMERUD**

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (CPD).

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025





The Institute of Chartered Professional Accountants of Saskatchewan

## **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**HAROLD BRUCE SMITH**

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

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

## **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**KARA L. MARCHAND**

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (CPD).

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

### **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**MELISSA C. LIE**

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (CPD).

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

### **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**RALPH EDWARD STOBBE**

The registration of this individual has been suspended pursuant to Regulatory Bylaw 33.1(a) and Regulatory Board Rule 333.2 due to non-compliance with Bylaws 10.4, 130.1 (Renewal and Fees), and 23.8 (CPD).

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

### **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**WENDY J. MCEWEN**

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

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

### **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On July 2, 2025, the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective June 30, 2025:

**KELLY J. HILL**

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

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 2, 2025





The Institute of Chartered Professional Accountants of Saskatchewan

### **NOTICE OF SUSPENSION OF REGISTRATION AS A MEMBER**

On August 14, 2025, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following member effective August 14, 2025:

**RYAN MICHAEL YANO**

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

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

Authorized by:  
Leigha Hubick, CPA  
Registrar

August 21, 2025



The Institute of Chartered Professional Accountants of Saskatchewan

### **NOTICE OF RESTRICTION ON REGISTRATION AS A MEMBER AND FIRM**

On August 14, 2025, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the restriction of registration of the following member and firm:

**RODERICK B. CAMPBELL, CPA, CMA**

**ROD CAMPBELL CPA P.C. LTD.**

The registration of this member and firm has been restricted pursuant to Regulatory Bylaw 31.1 due to non-compliance with Bylaws 23.2, 23.3, and 23.4. Having been restricted, this member shall report the completed CPD activities to CPA Saskatchewan before each month end.

Authorized by:  
Leigha Hubick, CPA  
Registrar

August 21, 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.cpask.ca](http://www.cpask.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 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.cpsk.ca](http://www.cpsk.ca) for the full [Determination and Order](#).

Authorized by:  
Leigha Hubick, CPA  
Registrar

July 24, 2025





