



CPA

SASKATCHEWAN

SKCONNECT

For What Matters

In Saskatchewan, there are over 5400 CPAs driving change for what matters. As business and community leaders, CPAs have a key role to play as contributors to shaping the communities in which we work and live.



The Institute of Chartered Professional Accountants of Saskatchewan

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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, néhiyaw/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.

Publisher

[CPA Saskatchewan](#)

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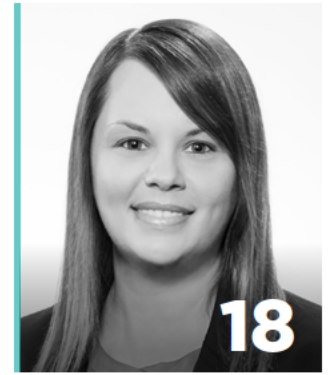
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WHAT DO YOU THINK?

Send your letter to the editor to phoffart@cpask.ca or by mail to CPA Saskatchewan. Letters may be edited for length and clarity.



CONTENTS

NOTES FROM THE LEADERSHIP	2	TAKE A PAUSE: THOUGHTFUL COMMUNICATION IS MORE IMPORTANT THAN EVER	14
SPRING RENEWAL	3	WHEN YOU NEED TO REPORT UNDER AML	16
NOTICE OF ANNUAL GENERAL MEETING	4	CPA CANADA THE ONE	17
CALL FOR BOARD NOMINATIONS	4	COST REDUCTION STRATEGIES: TIPS FOR BUSINESSES IMPACTED BY INFLATION	18
CPA SK MEMBER RECOGNITION AWARDS	5	STAFF NEWS	20
2023 CPA PRAIRIE CONNECTION CONFERENCE	6	CPA ASSIST	21
CPA SASKATCHEWAN 2023 GRADUATES	8	HIRING INTERNATIONALLY EDUCATED PROFESSIONALS	22
CPA SK CONVOCATION 2023	10	RECRUITING DON'TS!	22
CPA CANADA CONVOCATION MESSAGE	12	STAY UP TO DATE	23
THE NEW CERTIFICATION PROGRAM FAQs	13	CPA INSURANCE PLANS WEST	24
		REGULATORY MATTERS	26



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NOTES FROM THE LEADERSHIP **BOARD CHAIR & CEO REPORT**



Rod Sieffert, CPA, CA, *Chair of the Board, CPA Saskatchewan*

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

Happy Spring! After a long winter, we are all excited to see the days getting longer, the birds chirping, and the snow melting away.

One of our most notable recent events at CPA Saskatchewan was our first in-person Convocation since 2019 which took place on March 11th at TCU Place. We were delighted to be back in-person for an amazing day, celebrating our newest graduates and our profession. Despite the winter storm that arrived just in time for our celebration, we had an amazing turnout to the event with nearly 800 people in attendance.

We would like to extend our congratulations once more to the 155 Saskatchewan writers who conquered the May and September 2022 CFEs. Passing the CFE is a significant accomplishment and big step in your journey to becoming a CPA and we were so proud to have the opportunity to celebrate with all of you.

We were also very proud to recognize the exceptional performance of six Saskatchewan candidates – Rachel Anholt, Justin Boyer, Lixian Cao, Meagan Ireland, David Robertson, and Jackson Wiegers – who were named to the CPA Canada National Honour Roll. This is an outstanding accomplishment as the Honour Roll consists of approximately the top one per cent of successful CFE writers across Canada – it is wonderful to see Saskatchewan represented so well nationally!

It was an absolute honour to celebrate Lixian Cao as he earned the prestigious Governor General's Gold Medal for the highest standing in Canada on the May 2022 CFE and became Saskatchewan's first-ever gold medalist!

In other news, new strategic initiatives and outcome statements were recently approved by the CPA Saskatchewan Board to guide CPA Saskatchewan for the next three years and ensure that we focus on key areas as we implement our 2023/24 business plan. The Board-approved direction includes three specific initiatives and one overall initiative that must be considered in everything we do at CPA Saskatchewan:

2023-2026 Strategic Imperatives

1. Excellence in professional regulation

Regulatory functions operate in a manner that is risk-based to achieve appropriate outcomes that are proportionate, targeted, transparent, and timely. Regulation must be efficient, agile, and consistent.

2. Expand and diversify member engagement

CPA Saskatchewan expands and diversifies engagement and education efforts with its registrants to enhance commitment, compliance, knowledge, and pride in the profession.

3. Increase understanding and recognition of the value of CPAs

CPA Saskatchewan increases the understanding and recognition of the value of the CPA profession among prospective CPAs, the market, and the general public. CPA Saskatchewan's CPAs play a crucial role in supporting organizations and society.

To embrace and enable transformation in business, including equity, diversity, and inclusion; Truth and Reconciliation; and digital innovation

CPA Saskatchewan and CPAs in Saskatchewan remain relevant in a rapidly changing world, embracing digital transformation; Equity, Diversity, and Inclusion; Truth and Reconciliation; and new knowledge and skills for ensuring long-term value for organizations and society.

As the spring season (finally) begins, we leave you with advice from a tree: stand tall and proud, go out on a limb, remember your roots, drink plenty of water, be content with your natural beauty, and enjoy the view.

SPRING RENEWAL

STARTED IN APRIL



Effective for the 2023/24 renewal cycle, the deadline to complete Spring Renewal has been changed to **April 30** in Administrative Bylaw 130.1(a).

All CPAs are required to complete an annual renewal of member registration with CPA Saskatchewan. The renewal cycle begins in April of each year. The renewal cycle includes declaring Continuing Professional Development (“CPD”) activities for the prior year, updating contact information, declaring compliance with the Rules, and paying fees.

The renewal can be completed online through the [member portal](#) and is due April 30 to ensure your CPA designation remains in good standing with CPA Saskatchewan. If your renewal is not completed by this date, your standing with CPA Saskatchewan will be In Default and you will be notified of your non-compliance with the applicable Bylaws.

Your member portal login is your **preferred email address** in our records. If you have forgotten your password, click the “Forgot password” link on the login page to reset your password. If you need to change your preferred email address, please email registrar@cpask.ca and include your CPA Saskatchewan member ID for verification purposes.

Once you’ve completed all steps, invoices and receipts are available online through the [member portal](#). CPA Saskatchewan staff cannot accept payments by credit card over the phone and are not able to provide copies of invoices or receipts.

CPA Saskatchewan has created a Guide to Spring Renewal and you can [download](#) a PDF copy from our website.

CPA SK VISION

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

CPA SK VALUES

- Ethical behaviour
- Innovation
- Excellence
- Leadership
- Accountability

CPA SK MISSION

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

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

Click on the images above to access more information about CPA Saskatchewan.

NOTICE OF ANNUAL GENERAL MEETING

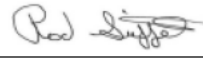
June 20, 2023

The Annual General Meeting of the members of the Institute of Chartered Professional Accountants of Saskatchewan will be held virtually on Tuesday, June 20, 2023 at 12:00 p.m. for the reception of the financial statements of the Institute of Chartered Professional Accountants of Saskatchewan for the fiscal year ended March 31, 2023, together with the auditor's report thereon; the appointment of the auditor for the fiscal year ended March 31, 2024; and for the transaction of such other business as may properly come before the meeting.

Dated this 3rd day of April 2023.



Shelley Thiel, FCPA, FCA
Chief Executive Officer



Rod Sieffert, CPA, CA
Chair

There is no charge to attend the AGM, however registration is required. Please [register](#) by June 10.



CALL FOR BOARD NOMINATIONS

Nominations for election to the CPA Saskatchewan Board for 2023-24 are now requested. Nominations must be received by the Chief Executive Officer of the Institute by 4:00 p.m., C.S.T. Tuesday, May 30, 2023.

Nominations must be in writing, signed by two members, and agreed to by the nominee. Please visit the CPA Saskatchewan website for a nomination form.

The provisions setting out the procedures for nomination and election of the Board appear in Bylaws 103.1 to 103.14 which are also available for download from the CPA Saskatchewan website.

Under Bylaws 105.1 to 105.7, seven members are to be elected to the Board this year. The following terms will expire as of the 2023 Annual General Meeting:

Bev Betteridge, CPA, CMA	Tom McClocklin, CPA, CA
Boni Dorish, CPA, CMA	Davey McLellan, CPA, CA
Ryan Kitchen, CPA, CA	Rodney Sieffert, CPA, CA
Laurette Lefol, CPA, CMA	

Rodney Sieffert is not eligible for re-election.

The AGM will be held virtually on June 20, 2023.

NOTICE OF ANNUAL GENERAL MEETING OF MEMBERS

CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

NOTICE IS HEREBY GIVEN that the 2023 Annual General Meeting of the members of CPA Saskatchewan Scholarship Fund Inc. to be held virtually on Monday, June 19, 2023 at 12:00 p.m. Information to be presented includes the Annual Financial Statements and a summary of activities for the year. A full agenda and a copy of the Annual Financial Statements will be posted on the CPA SK website after June 1, 2023 at [CPA Saskatchewan Scholarship Fund Inc.](#)



Don Walker, CPA, CGA
Chair of the Fund Board
April 1, 2023

REGISTER FOR THE 2023 SCHOLARSHIP FUND AGM

All members attending the virtual Scholarship Fund AGM on June 19th are asked to register through the [member portal](#) at [cpask.ca](#)

CPA SK MEMBER RECOGNITION AWARDS

Call for Nominations – Deadline is **May 1, 2023**. Nomination packages can be found on our [website](#).

CALL FOR NOMINATIONS CPA Saskatchewan Member Recognition Awards

Fellow Chartered Professional Accountant | Early Achievement Award | Lifetime Achievement Award



KNOW AN OUTSTANDING CPA WHO DESERVES RECOGNITION FOR GOING ABOVE AND BEYOND?

CPA Saskatchewan is proud to recognize our members who are leaders, volunteers, community workers, trailblazers, and educators through our Member Recognition Awards. Our awards program recognizes members who have achieved remarkable success as CPAs through their involvement in the profession and community.

Award recipients will be honoured at our annual CPA SK Member Recognition Awards Gala this fall.

Nomination categories are as follows:

HOW THE CANDIDATES ARE CHOSEN

The CPA Saskatchewan HR & Awards Committee will review all nominations received and will evaluate the nominations against the criteria provided in the standard. Their recommendations will be taken to the Board for approval.

Once the CPA Saskatchewan Board has approved the award recipients, all nominators will be contacted as well as the successful recipients.

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).

To review member eligibility, please download the FCPA Nomination Package.

EARLY ACHIEVEMENT AWARD

The Early Achievement Award (EAA) is awarded to a recent CPA graduate (less than 10 years of membership) who has demonstrated excellence, innovation, and an ongoing commitment to the designation in the area of career, profession, community, volunteer service, charitable involvement, or other service.

To review member eligibility, please download the EAA Nomination Package.

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.

To review member eligibility, please download the LAA Nomination Package.

2023 CPA PRAIRIE CONNECTION CONFERENCE

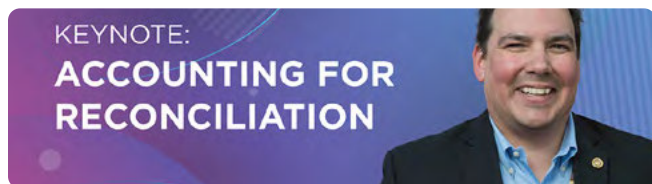


CPA Saskatchewan is excited to partner with CPA Manitoba to host the 2023 CPA Prairie Connection Conference at the RBC Convention Centre in Winnipeg, MB on June 21st-22nd!

This year's event will be hybrid, giving members the flexibility to attend virtually or in-person. Replays of the sessions will be available until July 24th for all virtual and in-person attendees to view at your convenience.

Choose between 20 high-caliber technical sessions focusing on topics such as EDI, accounting updates, ESG, cybersecurity, ChatGPT, mental health in the workplace, and more!

This year's keynotes include:



Niigan Sinclair is an Anishinaabe (St. Peter's/Little Peguis) professor at the University of Manitoba, where he holds the Faculty of Arts Professorship in Indigenous Knowledge and Aesthetics and is currently Head of the Department of Indigenous Studies. Niigaan is also an award-winning writer, editor, and activist who was recently named to the "Power List" by Maclean's magazine as one of the most influential individuals in Canada. In 2018, he won Canadian columnist of the year at the National Newspaper Awards for his bi-weekly columns in the Winnipeg Free Press, and

is a featured member of the Friday "Power Panel" on CBC's Power & Politics. A former secondary school teacher, he won the 2019 Peace Educator of the Year from the Peace and Justice Studies Association based at Georgetown University in Washington, DC.



TIME Magazine has named Traci Brown, CSP, one of the Nation's Top Deception Detection Experts. NBC, CBS and FOX have asked this fraud-busting body language expert to reveal secrets hidden in plain sight. Traci is trained in the body language of deception detection, right alongside our country's top law enforcement. In her fast-paced, interactive keynotes that are sure to entertain, Traci teaches the lie, fraud, and identity theft detection skills she's used to get to the truth in billion dollar business deals, crimes, and politics. You'll be able to immediately use the same tools to tell whose pants are on fire, stop fraud, and create more success in your own organization and personal life so you see more zeroes (before the decimal) in your bank account.

Traci is ranked in the top 5 body language experts in the world for 2022. She is a past president of the National Speaker's Association Colorado Chapter and the author of four books, including her latest *How to Detect Lies, Fraud*

and *Identity Theft*. She is also the Executive Producer of a new TV series, *Truth, Lies and Coverups*. She holds a degree in business from the University of Colorado, earned her Certified Speaking Professional designation in 2020, and is a three-time US Collegiate Cycling Champion and former member of Team USA. She is a certified master practitioner of Neuro Linguistics, Hypnosis, and Hawaiian Huna.

KEYNOTE: WORDS TO LIVE BY



From a young age, Kaleb had no choice but to be resilient. His hockey career was threatened before it started by a diagnosis of Type 1 diabetes at 4 years old. Yet, Kaleb proved his doctors and coaches wrong by going on to play hockey at an elite level. During his career, he played for the Humboldt Broncos – a team that made national news when their bus collided with a transport truck. The accident took away 16 lives and left only 13 survivors, many of them with lifelong injuries.

Kaleb is one of the survivors.

Once he recovered, Kaleb returned to the ice to play for York University's varsity hockey team. While at York, he earned a Bachelor of Commerce degree, graduating as Valedictorian, Magna Cum Laude, and Varsity Athletics Male Graduate of the Year in April 2021. Currently, Kaleb is studying to become a Doctor of Chiropractic.

Kaleb is dedicated to helping others, whether that's through sharing his story or through his community volunteer work. He is the founder of Dahlgren's Diabeauties, a mentorship program designed in 2017 to give back to children with Type 1 diabetes. Through this program, he is able to raise awareness, support, and offer guidance to his community of Diabeauties. Kaleb is also the recipient of the Canadian Volunteer Award for Emerging Leader of the Prairies, National JDRF Young Volunteer of the Year award, and dozens of other accolades for his community service.

Somewhere in the whirlwind of life, Kaleb found time to become a #1 Bestselling Author for his memoir, *Crossroads*, the story of his life thus far. As a speaker, he is known for his honesty, his inspiration, and his captivating storytelling. In the face of insurmountable odds, he shows us that through perseverance you can do anything.

KEYNOTE: ECONOMIC UPDATE & OUTLOOK



David-Alexandre Brassard has been CPA Canada's Chief Economist since July 2021. Prior to joining CPA Canada, he was working as a manager for a consulting firm specializing in economic and strategic studies. David-Alexandre has been previously involved with multiple government departments and as a result, he is well versed in public policy. He follows our labour and financial market as well as economic news more broadly. Personally, he shares CPA Canada's interest for financial literacy.

DALLAS ARCAND



Dallas Arcand is a World Champion Hoop Dancer and Musician.

Visit the [2023 CPA Prairie Connection Conference microsite](#) to learn more about the conference, sponsorship opportunities, and to register today!

WHY ATTEND THE CONFERENCE?

- You can attend in-person or virtually.
- You can complete your yearly CPD hours and 3 years worth of ethics hours by attending all sessions. Earn up to 31.5 CPD hours, including up to 5.5 ethics hours, all in one conference!
- You don't have to choose between concurrent sessions! All sessions will be available on-demand for virtual and in-person attendees to watch for one month following the conference, up to July 24th!
- 5 keynote speakers and 20 technical sessions offer a wide variety of topics to choose from.
- You can use your CPA SK Passport credits to attend.

The greatest asset
in your future is you.



Congratulations to our graduates, who are on their way to becoming Chartered Professional Accountants! You are now equipped with the financial and strategic expertise that today's business world requires. Globally recognized and respected, Canadian CPAs are changing the landscape in which we live and work.

CPA SASKATCHEWAN 2023 Graduates

NATIONAL HONOUR ROLL RECIPIENTS



Lixian Cao

CPA SK congratulates Saskatchewan's first recipient of the prestigious Governor General's Gold Medal for the highest standing in Canada on the May 2022 Common Final Exam



Rachel Anholt



Justin Boyer



Meagan Ireland



David Robertson



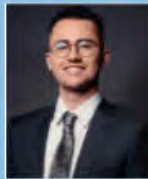
Jackson Wiegiers



Jay Aasen



Riaz Abbas



Eric Appelquist



Tanner Ashbury



Sheldon Beierle



Mitchel Bellefleur



Ricardo Bueno



Mykaela Buhr



Jhorose Cardenas



Trisha Carleton



Shelby Carruthers



Kyle Cherpin



Kristen Chickowski



Darren Clark



Brittany Coccimiglio



Lenka Cozlovshii



Maria Dizon



Duong Do



Augustine Domingo



Jason Duret



Jade Dziadyk



Morgan Fedrau



Hayley Flemington



Adebukola Folarin



Sheldon Frank



Chase Green



Lee Gross



Julia Haines



Ritchie Hampaul



Aileen Hebert



Tyler Hermann



Erin Herold



Stephanie Hladun



Marissa Hoffman



Jensyn Holmquist



Ian Howell



Rachel Huschi



Taylor Istace



Connor Johnson



Sophie Jorgenson



Nasir Khan



Jeanie Kim



Kevin King



Alyssa Kirsch



Danny Klughart



Kayla Knoblauch



Katherine Langhorne



Mason Lanigan



Lesia Lazurko



Cindy Lee



Po Yee Leung



Yin Liang



Carla Lippai



Kimberly Loehndorf



Kristin Longfellow



Rebecca Malo



Taylor Marcotte



Michael Maskal



Jayda Maurer



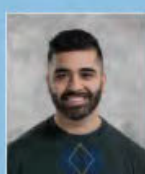
Robyn Medernach



Wenna
Mendoza-Utigart



Patrick Morgraidge



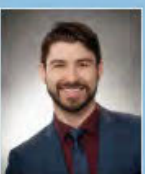
Belal Nabi



Boluwatife Oyebamiji



Shreya Pahwa



Benjamin Petruk



Kylie Posehn



Cayden Postnikoff



Darwin Ragasa



Daniel
Ramirez Nava



Amanda Robbins



Marina Sandberg



Edalyn Sandrino



Branden Scheidl



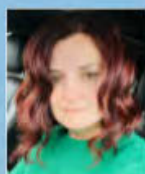
Kaylee Schmidt



Jaidan Scott



Calli Sereda



Yuliya Shono



Mary Siemens



Dustin Skitcko



Jason Snarr



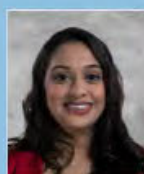
Kristyan Springer



Kenzie Stoudt



Sahil Syal



Sahar Tahir



Emma Taylor



Rebecca Taylor



Sarah Tholl



Quynh Dan Anh
Tong



Sarah Twa



Jaspreet Uppal



Sefi
Vadakkekudiyrippil Joy



Tyler Wagner



Rae-Anne Watier



Emily Weedmark



Nicola Jordyn Wells



Theodore Wiens



Carley Wild



Mingcheng Xia



Xiaobin Yu

Missing: Micah Adams, Tea Anaka, Cody Bencze, Kathleen Berenik, Jesse Chatterson, Johnathan Dice, Carolyn Duncan, Kaitlyn Gault, Christopher Haines, Kurt Hauser, Yibei He, Xiaoli Huang, Brett Humble, Leanne Jansen, Alexander Johnson, Cindy Kumbura, Sarah Lindhout, Yani Liu, Hoi Kwan Mak, Hassan Mulji, Jessie Munro, Joshua Noel, Brandon Norton, Corey Park, Adrianna Payne, Jonathan Pelletier, Aidan Penner, Daniel Pfeifer, Callie Reid, Travis Rosebrook, Quinten Ruckaber, Erin Sader, Tanner Schmaltz, Xinyue Song, Lianne Tanguay, David Tapper, Braylen Veason, Adam Wallace, Vanessa Wu, Ruoyun Yan.

CPA SK CONVOCATION 2023

CONGRATULATIONS!



On March 11th, CPA Saskatchewan held our first in-person Convocation since 2019 at TCU Place in Saskatoon! This was a wonderful opportunity to celebrate our successful CFE writers from 2022, as well as our honour roll students, and Saskatchewan's first-ever Governor General's Gold Medal winner for the highest standing in Canada on the May 2022 CFE, which was awarded to Lixian Cao. Despite the blizzard that rolled in just in time for our celebration, we had nearly 800 graduates, their families, employers, and other CPA SK members in attendance to celebrate this significant achievement.

Unfortunately, the winter storms prevented Beth Wilson, FCPA, FCA, ICD.D, Vice-Chair of the CPA Canada Board of Directors, from attending in person. As a result, her motivational message was delivered to our graduates by our MC, Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan. Rod Sieffert, CPA, CA, Chair of the Board at CPA Saskatchewan, and Yuen Ip, CPA, CMA, CEO of the CPA Western School of Business, were also on-stage to welcome our newest graduates to the profession.

Evening celebrations included a message and toast to the graduates delivered by Rod Sieffert; a toast to the employers, educators, and mentors was given by honour roll recipient Meagan Ireland; and a toast to the Families given by honour roll recipient David Robertson. Dinner and speeches were followed by a night of visiting, dancing, and

some photobooth fun! Check out [@cpa.saskatchewan](https://www.instagram.com/cpa.saskatchewan) on Instagram to see more photos and videos from the day.

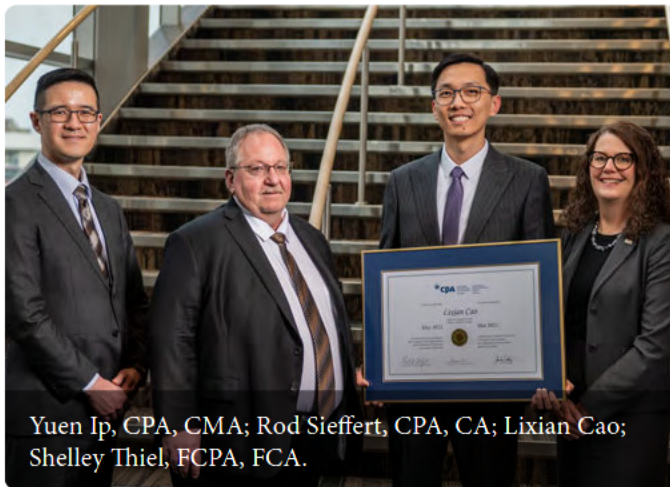
The celebration of our newest graduates continued on March 15th, when CPA Saskatchewan ran a feature in the [Regina Leader Post](#) and [Saskatoon Star Phoenix](#) with a graduate announcement and related articles promoting the profession.

Thank you to our sponsor, CPA Insurance Plans West, and to everyone in attendance for making the 2023 CPA Saskatchewan Convocation a wonderful celebration of our graduates!



Presentation of the Governor General's Gold Medal:
Rod Sieffert, CPA, CA; Yuen Ip, CPA, CMA; Lixian Cao.





**Not Pictured: Honour Roll Recipient Justin Boyer*





CPA CANADA CONVOCATION MESSAGE

FROM THE VICE-CHAIR OF THE BOARD, CPA CANADA

Beth Wilson, FCPA, FCA, ICD.D Vice-Chair, CPA Canada Board of Directors

It is an honour to celebrate the success of Saskatchewan's newest graduates.

You've worked incredibly hard to reach this career milestone. Congratulations to each of you!

Let's also take a moment to acknowledge the family, friends, and colleagues who have supported and encouraged you throughout the CPA program.

It has been a few years since I was in your seat. Let's just say, it was a time when the computers we used were called "portable" and certainly didn't sit on my lap, never mind fit into a palm-sized smartphone, and the CPA exams were handwritten, color-coded by day, and shipped securely to marking centres for grading with paper evaluation guides.

A lot has changed since then. But one thing holds true:

CPAs are invaluable to organizations across every sector of the economy.

The versatility of the CPA designation is impressive. At the risk of sounding cliché, a career in accounting can truly take you anywhere.

Along my own journey, the experience and transferrable skills gained have taken me from high tech and telecommunications to the private and public sectors. From auditor to Chief Human Resources officer, to business unit leader, to CEO, and now public company director and community leader.

Wherever your interests lie, you have the opportunity to lead meaningful and purpose-driven work.

Far from being replaced by technology and software systems, CPAs have never been in more demand for our ability to synthesize information and guide sound decision making in a complex world overloaded with data.

Beyond our financial expertise, we as CPAs add value through strong acumen, good governance, and an ethical mindset grounded in discipline and fairness.

You now belong to a dedicated community of more than 220,000 CPAs who are each contributing to a more resilient financial ecosystem across Canada and globally.

Working collectively, we can build a stronger profession – one that anticipates change, and successfully navigates the challenges and opportunities of tomorrow.

You are the next generation of CPAs... bright, ambitious, and well on your way to becoming future leaders.

I have no doubt that each of you will go on to accomplish great things. Congratulations and welcome to the profession!



THE NEW CERTIFICATION PROGRAM FAQs

MARCH 2023, CPA CANADA

1 WHAT IS THE NEW CPA CERTIFICATION PROGRAM?

The new CPA Certification Program determines how the new Competency Map will affect the CPA certification and education process, including where, when, and how the skills and competencies laid out in the new Competency Map will be learned and assessed.

It's an exciting opportunity to modernize the certification model and build an attractive, inclusive, and innovative Certification Program that protects the public and meets the diverse and evolving needs of learners, the market, and governments.

Work on the new Certification Program is currently in the design and consultation phase; no final decisions have been made on format, assessments, or micro-credentials.

2 WHY ARE YOU MAKING THIS CHANGE NOW?

Digital governance, artificial intelligence, machine learning, and other innovative sectors have created new areas of opportunity where professional accountants can excel, provided they have the right skills. Future CPAs need to be agile, adaptable, and highly skilled while also providing the assurance and ethical lens that is critical to ensuring organizations successfully manage these developments. In addition, we have seen – and will continue to see – changes that require CPAs to use new skills and add value in new ways when analyzing environmental and social performance measures, such as diversity, equity, and inclusion.

There is both a need and an opportunity to ensure that CPAs continue to be perceived as leaders in Canada's future economy and society while maintaining strengths in traditional accounting competencies, coupled with a core focus on protecting the public.

3 WILL THIS IMPACT CURRENT STUDENTS/CANDIDATES STUDYING OR THEIR CPA DESIGNATION?

It is important to note that all current students/candidates will be supported in the completion of the current Certification Program. Once a new program has been developed and approved, those who have not completed the current program will have reasonable paths to do so and will be well supported to transition to the new Certification Program.

4 WILL THERE STILL BE A COMMON FINAL EXAMINATION (CFE)?

Work on the new Certification Program is currently in the design and consultation phase. During this phase, we are considering how we will run assessments, but currently no decisions regarding the CFE have been made.

If, once the program is confirmed, there is a decision to change how we run assessments, the CFE would remain during a period of transition beyond 2025.

5 WILL THE PRACTICAL EXPERIENCE REPORTING TOOL (PERT) STILL BE NEEDED?

Work on the new Certification Program is currently in the design and consultation phase. No decisions on PERT have been made, but we do know that practical experience and reporting will remain a vital part of the new program.

6 WILL MICRO-CREDENTIALS BE INTRODUCED IN THE NEW CERTIFICATION PROGRAM?

No decisions have been made regarding micro-credentials, but work on the new Certification Program is currently in the design and consultation phase.

Access a variety of resources to keep up to date on the latest developments of the New Certification project by visiting [CPA Canada's website](#).

TAKE A PAUSE:

THOUGHTFUL COMMUNICATION IS MORE IMPORTANT THAN EVER



Written by: Leigha Hubick, CPA, CA, Registrar, CPA Saskatchewan and Vivan Nicholas, CPA, CA, Associate Director - Ethics and Enforcement, CPA Saskatchewan

The guidance below has been developed from our experience as a regulator in receiving concerns and complaints from the public. Sometimes, it can be difficult for the public to appreciate the role of regulators when dealing with their concerns. The Courts indicate that the role of the regulator is to assess whether the alleged conduct of the registrant warranted regulatory action based on misconduct or incompetence. It is not for the regulator to determine if there had been negligence, which is a different legal concept.

As the world evolves to “post-pandemic,” the capacity to manage difficult or complex scenarios is an even greater challenge. When at capacity, it can be tough to deal with confrontational or difficult situations. Often, those situations are avoided, creating delays that cause more problems in the long run. Other times, emotions can escalate rapidly, and we need to pause and reflect before reacting.

TEXT MESSAGES

Text messaging can be a great time saver – an employer, colleague, or client may find it easier to send a quick text message than draft a formal email or have a phone conversation.

But, beware of allowing convenience to trump formality in the wrong circumstances – such as documentation of important client instructions.

In a recent discipline case, text communication was the primary medium of correspondence between a CPA and their client. Critical and sensitive information was distributed by text with no additional follow-up being

taken by the CPA. With no documentation or follow-up, client requirements were missed. Questions were answered incorrectly. Harm was done to the client.

And, in this discipline case, both the client and the member had to provide the full history of those text messages. Over 200 screenshots had to be taken for the elapsed time period of the case.

When using text messages as a form of communication with employers, colleagues, or clients, make sure to take note of key follow-ups, distribution of important information, or deadlines. Take the appropriate amount of time to research the question before responding casually, and think carefully as to whether a text message is the best format to use.

SOCIAL MEDIA

The use of social media platforms has exploded in the past five years. As CPAs, we make thoughtful choices every day about how to interact with colleagues, clients, and the public, and how to share information – and that thoughtfulness must extend to all online platforms.

Social media makes it easy for many people to publicize opinions about any topic – and it is very tempting to respond if you disagree with opinions or information. CPA Saskatchewan received a concern from clients of a CPA who was posting opinions that contrasted with the opinions of the clients. The clients felt that the posts were unprofessional.

Recent court decisions have found members of professions to be guilty of ethical violations for statements on social media, notwithstanding the professional’s Charter right to freedom of expression. The courts have ruled that that misconduct may occur in a professional’s private life that may be sufficiently related to the practice of the profession so as to constitute a disciplinary offence against the profession. Case law in this area is evolving, and professionals are well advised to consider how it may apply to their circumstances. In the situation described above, the CPA took down the posts.

Be cautious about your online interactions.

UNWANTED COMMUNICATION

Over the last three years, there has been an increase in concerns received by CPA Saskatchewan where either the public, or the CPA, communicate in a manner alleged

to be threatening or harassing. In one case, a former client of a CPA firm emailed the CPA in charge of the file over 100 times in a 5-day period. The communication ranged from random news articles to questions about their file, and at one point included a photo taken by the complainant of the CPA's personal residence. Excessive or harassing communication is not appropriate. The CPA firm took direct and appropriate action to prevent unreasonable contact with the former client.

CPA Saskatchewan became involved to mediate the concern as the former client had some legitimate questions and records to be returned. The former client was reminded often that harassment will not be tolerated. The CPA firm was cautioned about not responding to client requests for information.

In situations where the communications are antagonistic or unpleasant, it is difficult to see the request through all the noise created by our emotional response. A way to manage the communication between the respondent and the person raising the concern is to appoint a third party. We often encourage the client to work with the registrant for resolutions – but where there is a communication breakdown, the appointment of a third party can be a way for both parties to find a resolution.

QUESTIONS

The Rules of Professional Conduct with Guidance provide a strong foundation for dealing with difficult situations. For more guidance or information on managing tough communication, visit our [governing documents](#) or contact rules@cpask.ca.

CALL FOR VOLUNTEERS

You can give back to the profession by volunteering with CPA Saskatchewan. We are looking for volunteers to sit on our Registration Committee, Professional Conduct Committee, and Professional Practice Committee. If you are interested in donating some of your time and expertise to one of our CPA committees, please contact the Registrar at registrar@cpask.ca for more details.



JDC WEST

JDC West, the most prestigious undergraduate business case competition in Western Canada, was held at the Edwards School of Business in Saskatoon, with CPA Saskatchewan once again participating as a major sponsor. This year's theme, "Triumph Through Perseverance," attests to the determination that was shown throughout the pandemic and the successes that were realized through innovation during that time. As the presenting sponsor for accounting and business strategy, CPA Saskatchewan had many opportunities to connect with over 650 student delegates, including: speaking at the opening ceremonies, providing CPA members as judges for the accounting, business strategy, entrepreneurship, and finance disciplines, and presenting at the Awards Gala. The four CPA provincial bodies in Western Canada partner to maintain the annual sponsorship of JDC West as the event moves from province to province. Our long-time support of the competition has been well-received by students!



WHEN YOU NEED TO REPORT UNDER AML

NEW AML MEASURES THAT CPAS NEED TO KEEP ON THEIR RADAR

Written by Mathieu De Lajartre

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

Canada expects to have a beneficial ownership registry by 2023 and has also committed to the creation of a financial crimes agency.

More than ever, accountants need to know who they are dealing with, and for certain transactions, report that information when required.

Canada has been actively updating its anti-money laundering (AML) regime for several years now, with many amendments to regulations coming into effect in 2020 and 2021.

But, in its [latest budget](#), the federal government stepped up its efforts even further, announcing that a publicly searchable beneficial ownership registry will be in place as early as 2023—two years ahead of schedule. It also noted that a financial crimes agency will be established.

Here's what you need to know about the latest announcements, including new AML requirements and how to prepare. (Be sure to check CPA Canada's [2022 AML guide](#) as well for a full overview of requirements that apply to CPAs).

A REGISTRY OF BENEFICIAL OWNERS

One of the measures that will go a long way toward bringing Canada's AML regime in line with [Financial Action Task Force \(FATF\) recommendations](#) is the creation of a [registry of beneficial owners](#) of Canada Business Corporations Act (CBCA) companies.

The registry will apply to companies governed under the CBCA. Generally, private companies under the CBCA have been required since 2019 to maintain a company register of individuals who have "significant control" over the corporation. However, the registry will not automatically apply to companies governed under provincial laws, which represent the vast majority of companies in Canada.

"Participation by provinces and territories will be voluntary and is hoped for," says Michele Wood-Tweel, FCPA, vice-president, regulatory affairs at CPA Canada. "However, since jurisdictions are at various stages, it could still be difficult for a CPA to obtain information about the actual ownership of a private company for a number of years."

Despite these challenges, the registry is expected to improve Canada's beneficial ownership transparency considerably and help bring it more into line with other countries, which have already taken similar steps.

A CENTRAL AGENCY

Another positive move is the commitment to create a lead financial crimes agency, says CPA and financial crimes expert Marc Tassé. "By acting as a central hub for the various enforcement activities, the agency should allow for better coordination of efforts and improved information sharing between agencies," he says.

Although its precise legislative powers have yet to be determined, the agency should be able to deal with challenges that result from complex and rapidly evolving financial crimes, whether of domestic or international origins.

EVOLVING RISKS

"AML risks have changed dramatically," says Wood-Tweel. "You can't have the same requirements you had 20 years ago. A contemporary regime now has to account for things like virtual currencies and [crowdfunding](#) platforms for which transactions may have to be reported to the Financial Transactions and Reports Analysis Centre (FINTRAC).

Cybercrime around the world has also increased and especially during the pandemic, which means more money has to be laundered, and, says Wood-Tweel, "criminals will always look for the weakest links including those jurisdictions that lack transparency for legal entities so as to hide their illegal activities."

Even the economic sanctions that have been levied by many countries including Canada create a new AML risk. "Individuals and organizations affected may try to [get around the sanctions](#) imposed since Russia invaded Ukraine by moving their money or assets to the safety of another country, targeting jurisdictions where the transparency measures are least restrictive."

LEGISLATIVE AND FINANCIAL MEASURES

The federal government is also drafting updates to strengthen the [Proceeds of Crime \(Money Laundering\) and Terrorist Financing Act](#), the Criminal Code, and other legislation to enhance the ability of authorities to detect, investigate, and prosecute financial crimes.

The 2022 budget [proposes](#) to allocate \$89.9 million over five years and \$8.8 million ongoing to support Canada's financial intelligence unit, and anti-money laundering and anti-terrorist financing regulator, [FINTRAC](#).

"In response to evolving threats, Canada is strengthening its regime like many other countries around the world," Wood-Tweel says. "Canada was not always a destination of choice

for money laundering, but it has become one like many other countries and it has no choice but to act. CPAs are well positioned to contribute to the fight on many fronts.”

HOW CPAS CAN PREPARE

There are several ways to get ready for the requirements already in place and measures in the budget.

Stay informed. “You may need to review your AML policies, processes and compliance program, and ensure your employees are trained on what [information they need to get](#),” says Wood-Tweel. “For example, if CPAs are carrying out activities covered by the Proceeds of Crime (Money Laundering) and Terrorist Financing Act (PCMLTFA) and if they have reasonable grounds to suspect that the [transaction being conducted is money laundering](#), they need to report it to FINTRAC more quickly than they may have done before.”

Know your client. More than ever, CPAs involved in transactions and activities covered by the PCMLTFA need to [know who they are dealing with](#). “This is true if they are dealing with people who hold public political positions in Canada or abroad, for example, or who work in the leadership of international organizations because of new requirements,” Wood-Tweel continues.

Be vigilant. Facilitators, nominees, trustees—there can be a variety of intermediaries in a money laundering transaction. “As a CPA, you are not permitted to associate with information that you know is false, so ask questions,” says Tassé. “And, if you discover that your client is not the true owner of the asset, don’t present it as an asset of that person or that company.”

Be ethical. CPAs have to comply with their code of ethics and that’s why all CPAs need to keep up with their [ethics training](#), to ensure that if they are faced with a dilemma, they have the ethical skills to respond.

KEEP UP TO DATE ON YOUR AML OBLIGATIONS

Refer to the newly updated [AML guide](#) to learn more about the changes to AML/ATF regulations and how the new rules affect CPAs.

Also, CPA Canada has a wealth of [AML/ATF resources](#) on subjects such as the risks of [non-compliance](#), [knowing your client](#), and [record-keeping and reporting](#).

Plus, find out how Canada has progressed in relation to FATF recommendations and tune in to our [webinar](#) on the latest AML developments.

For more on sanctions related to Russia, see [What current global crises mean for Canadian CPAs](#).

CPA CANADA THE ONE NATIONAL CONFERENCE 2023

We are in a new frontier for CPAs. This year’s conference theme, “Evolution of the Enterprise,” is inspired by the intersection of economic competitiveness, digital transformation and social environmental consciousness that has signalled major change for organizations and the accounting profession.

Join CPAs from across the country September 12-13 at The ONE Conference in Halifax or virtually to explore the human elements of business that promote long-term success. You’ll learn how to align process, performance and people while exploring key issues in leadership, tax, sustainability, data, talent strategies and more!

For more information and to register, visit theone.cpacanada.ca.





MEMBER CONTRIBUTION

COST REDUCTION STRATEGIES: TIPS FOR BUSINESSES IMPACTED BY INFLATION

Amanda Chevrier, CPA, CA, Strategic-Partner, Schooley Mitchell, Saskatoon

CPA SK has agreed to publish the following member submission for the interest of our readers. Publications submitted by members are not to be construed as an endorsement by CPA Saskatchewan.

I love helping businesses succeed. First, it was with my parents' business as a kid, then with my clients throughout my career as a CPA. My career was mainly in Scientific Research & Experimental Development (SR&ED) tax credit consulting and primarily comprised of tax advice. Small business clients were my focus, and I was lucky enough to help many businesses in that way.

Today, as a Cost Reduction Expert with Schooley Mitchell, I've been able to expand the ways in which I can help businesses; from internet and phones, to shipping rates, payment processing, and everything in between. One of the many things I learned as a CPA was the potential impact of high inflation on my business clients.

As of January 2023, inflation was measured at 5.92% in Canada. While that marks a steady decline from its recent peak in June 2022 of 8.13%, it's still nearly double the long-term average. In fact, the June peak was the highest inflation has been in Canada since the 80s – well before the 1991 agreement made by the Government of Canada and the Bank of Canada that made the bank responsible for keeping inflation between one and three percent year over year.

The Consumer Price Index is also high, with increasing mortgage interest costs, higher gasoline prices, and the high cost of food being the major factors straining the average Canadian's wallet.

When consumers are struggling, so too are the businesses they run. A recent survey from MetLife found that 53% of small business owners say that inflation remains their top challenge.

There are many cost-cutting initiatives that have negative impacts on the sustainability and growth of an organization – reducing product development, laying off staff, or increasing prices of goods and services can be detrimental to the long-term health of a company. So, what can a CPA do to help their business clients keep profit margins intact?

The key lies in overhead costs. One of the most critical tenets in the inflation-proofing handbook is to carefully manage expenses. After all, expenses come off the bottom line, which means a dollar saved is worth more than a dollar earned.

By optimizing essential business service expenses, businesses are able to increase their profits without effecting the revenue-generating aspects of their business.

Let's take a look at some tips for optimizing three key expenses which you can advise your clients to implement.

TELECOM

Telecom is crucial, yet complicated. Billing errors are frequent, redundant services are common, and contract terms routinely get missed. A thorough review of telecom bills is not only likely to reveal an error, but also an opportunity for negotiation. When working to reduce prices, there are four key tips to keep in mind.

- Know what they have, and what they need
- Carefully scrutinize available services
- Use benchmark data for leverage
- Be willing to walk

Here's an example: A phone system isn't meeting the current needs of their remote work force. What if they could scrap their phone system (and the bills that come with it) and instead have their calls routed to their laptops or an app on their cellphone? Easier access for a reduced price.

Small companies armed with knowledge and techniques can and do negotiate savings as well as their larger counterparts.

MERCHANT SERVICES

Most companies rely on credit and debit cards for their sales, and the associated processing fees can be a major drain on profit. There are a few small things a business can do to minimize these fees without taking up too much time – namely, swiping cards and maintaining PCI (Payment Card Industry) compliance.

Credit card fees are primarily based on risk, and vendors consider manual input to be among the riskiest. Businesses will see lower transaction rates by swiping or inserting chip cards into a terminal. If manual input is required, providing as many transaction details as possible is key. The customer's postal code, the three or four digit code on the back, whether the card is debit or credit – all of these info points are designed to lower the risk of fraud.

Making sure PCI compliance is up to date can save hundreds of dollars per year. The online questionnaire takes less than 30 minutes and assures the processor that the proper steps are

being taken to keep customer information safe. The monthly fees from failing to complete PCI compliance annually will continue to build up indefinitely, so they definitely don't want to get behind.

SHIPPING

Whether they're sending or receiving, small package shipping is a necessity for many businesses. Invoices for shipping services can be hundreds of pages long and almost seem intentionally confusing. Here are a few steps a business can take right now to ensure shipping rates stay low.

Scrutinize bills for charges that shouldn't be there. A common one to look out for is erroneous charges for signature verification that are never actually asked for at time of delivery. They may also occasionally see an overcharge for a residential destination, even when the package is going to another business.

How closely is your client paying attention to their shipping info? Is their mail class correctly listed? Is the due postage always paid for? Are they considering package dimension fees when packing? When was the last time they claimed their due refund for a late delivery? Diligence and accuracy can go a long way in keeping shipping costs affordable.

High inflation has already impacted every business, and some of them may not have much runway left. As CPAs, we want to see businesses succeed. By encouraging our clients to commit to executing the tips above, they can achieve the bottom line they are looking for during these tough times. And we become their cost reduction heroes! If they don't have the time or expertise to implement these tips, there are cost reduction experts out there who can help them out.

CALL FOR AUTHORS

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

CAUTION AGAINST PROVIDING CERTAIN ATTESTATIONS

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Last Revision: 2/15/2021

With the shortage of skilled labour, some businesses have to hire temporary foreign workers. Part of the Labour Market Impact Assessment application process includes the submission of certain documents to the Government of Canada to demonstrate that the employer operates a legal business and the job offer is legitimate.

It has come to our attention that business owners have been approaching CPAs to supply an attestation confirming that their business is in good financial standing and will be able to meet all financial obligations to any temporary foreign worker hired. First, there's no definition of "good financial standing" in the standards; and second, the government has not provided a list of specified procedures that a practitioner could execute. As a result, it is unclear how a practitioner would meet professional standards in providing this attestation. Moreover, no practitioner is likely able to predict accurately how well a client business will perform, let alone provide any kind of assurance on their ability to meet financial obligations. Consequently, we caution members against providing such an attestation to support their clients' application related to temporary foreign workers.

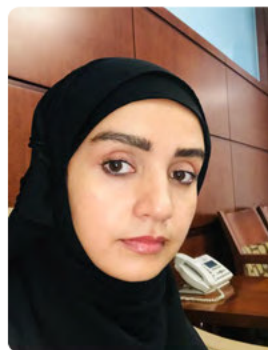
Since an attestation is not the only option acceptable to the government, practitioners might consider helping their clients put together some of the [other documents](#) instead. Under the header "Ability to fulfill terms of the job offer" the website lists several documents that can be provided instead of an attestation. Some of these are: T2 S100 and S125; T2125; T3010; T4 or payroll records for 6 weeks; or most recent CRA NOA.

STAFF NEWS



WELCOME TARYN EMIRY, CPA, CMA

CPA SK is excited to welcome Taryn as our new Director, Member Services. Taryn started in early January and will provide direction to our Member Services team on everything from PD offerings to recruitment, member events, and communications.



WELCOME FAUZIA KOSHAN

CPA SK is pleased to welcome Fauzia Koshan, Executive Assistant, to the team! Fauzia's role provides valuable support to the CEO and CPA SK Board, keeping everything running smoothly, and we are excited to have her on board.

WELCOME DENISE ALTIERI



Denise was our second new staff member to join the team this January in the role of Administrative Assistant, Professional Conduct. As part of the Monitoring team, Denise provides support to the CPA SK Professional Conduct Committees and the Associate Director of Ethics and Enforcement. Welcome to the team, Denise!

NEW JOB BOARD

Connecting employers with qualified Chartered Professional Accountants across Saskatchewan.

CPA Saskatchewan recently launched our new career site, CPA Career Connect.

The new features available give employers the ability to brand career opportunities with a company logo while adding and managing active job posts in real time.

Please visit careerconnect.cpask.ca to create your account and post your new career opportunity or search for current opportunities available to CPAs.



The Aboriginal Financial Officers Association of Alberta (AFOA Alberta) and CPA Western School of Business (CPAWSB) recently collaborated to pilot two courses for Indigenous learners across Western Canada. CPA SK is pleased to report that there has been lots of interest expressed in this exciting new opportunity within Saskatchewan!

To learn more about the course offerings and admission criteria, please visit the [CPAWSB pilot webpage](#). Please direct any inquiries about the project to Rita Bennett, Events & Recruitment Coordinator, at becomeacpa@cpask.ca.

CPA ASSIST

RECAP OF THE ROAD TO RECONCILIATION: MINDFULNESS AND PROFESSIONAL COMPETENCIES WEBINAR

On February 9th, CPA Assist hosted Annie Battiste, a Reconciliation Consultant in anti-racism, Treaty Education, and Indigenous Education speaker for The Office of the Treaty Commissioner, for a virtual session on “The Road to Reconciliation: Mindfulness and Professional Competencies.” Annie discussed the historical context of reconciliation in Canada, what the term can mean to multiple sectors, and practical examples of ways that organizations can create actionable change to improve mindfulness and contribute to reconciliation for individuals and collectives.

A few key takeaways from the session:

Acknowledging the past, the present, and the future: although we are not personally responsible or guilty for wrongs committed before we were born, we cannot escape the legacy of those wrongs and our resulting privileges.

Put in the leg work: creating processes to find out more information about Indigenous culture should not solely rely on Indigenous staff or others.

Self-locate within Treaties: continuous self-reflection is required for active and progressive steps towards reconciliation. This includes reflecting on our family history, including where our families come from, came in, on whose lands, how their legacies were built, and at what cost.



Recognition of trauma: understanding and acknowledging the generational effects of Indian Residential School and the 60's Scoop allows organizations the ability to work in trauma-informed spaces.

Exercise mindfulness: while you or your organization may be eager to connect with Indigenous groups and peoples to take steps towards reconciliation, it's important to be mindful of customs, histories, and perspectives to create respectful and inclusive experiences for everyone involved.

CPA Assist is a mental health and wellness support available to Saskatchewan CPAs, candidates, and their immediate families. Access confidential counselling, health and wellness services, and 24/7 crisis support.

NEW FOR 2023!

You spoke, we listened: counselling session hours have increased to six hours per person, per issue!



1-855-596-4222 (toll-free)
cpa-assist.ca

CPA ASSIST IS HERE FOR YOU

HIRING INTERNATIONALLY EDUCATED PROFESSIONALS

Newcomers to Canada are a valuable source of talent, and an internationally educated accountant could be the perfect fit for your firm. At CPA Saskatchewan, we are sometimes asked by employers whether an individual with international education is eligible to pursue the Canadian CPA designation.

To be admitted to the CPA Professional Education Program (CPA PEP), applicants require:

- An undergraduate degree or Masters' degree
- Completion of prerequisite learning
- 120 credit-hours or equivalent of education (30 credit-hours / academic year)
- Evidence of good character

As a part of their admission application to the CPA Western School of Business (CPAWSB), applicants with international degrees will submit a third-party credential evaluation by a recognized qualification assessment service. The CPAWSB assesses the applicant's transcripts and determines whether

they meet the requirements for entry into the CPA PEP or if they must first complete some or all of the prerequisite learning.

Although most candidates achieve their CPA designation by completing the CPA Certification Program, including CPA PEP, agreements exist to allow members of recognized international accounting bodies to become Canadian CPAs or to offer members of recognized international accounting bodies an expedited pathway to obtaining their Canadian CPA designation:

- Reciprocal Membership Agreements (RMAs) and Mutual Recognition Agreements (MRAs)
- Memorandums of Understand (MOUs)
- International Federation of Accountants (IFAC) member organizations

For more information on the pathways to the Canadian CPA designation for international designated professionals, visit [CPA Canada's International Credential Recognition webpage](#) or email us at becomeacpa@cpask.ca.

RECRUITING DON'TS!

Written by CPA Saskatchewan

With CPA talent in demand, companies are engaging recruitment agencies to attract new hires.

Regardless of whether you engage a recruitment agency or handle your recruiting internally, the Rules of Professional Conduct govern the profession. When a recruitment agency is acting on your behalf, it is your responsibility to ensure they are made aware of the Rules that apply when recruiting CPA talent.

Specifically, recruitment agencies and employers cannot:

1. Make representations that are false or misleading, for example:

A statement such as, "We offer the best benefit package in the province," unless you can say you know all the benefit packages in the province and have data to substantiate that

statement, this would be considered false or misleading.

2. Make statements and undertake actions that reflect unfavorably on the CPA profession, for example:

Continued contact with the potential talent after they have said "No." In fact, continued contact after that point may be considered harassment.

3. Anything that brings disrepute upon the profession. For example:

Using derogatory language or making negative implications about another company or firm.

If you have any questions or concerns regarding recruitment activities, please contact CPA Saskatchewan at monitoring@cpask.ca.

STAY UP TO DATE

FORESIGHT

THE CPA PODCAST



- [Who is responsible for achieving Canada's net zero carbon target by 2050?](#) Janice Tran, CPA, MSc argues business is better situated than government to tackle the sustainability challenge. Tune in to the final episode of season 3 of Foresight: The CPA Podcast to learn how CPAs can lead businesses focused on solving the climate crisis.
- [Season 4, Episode 1: What does uncertainty look like for a tech-focused CPA?](#) To kick off our season, we hear from Obed Maurice, CPA, who shares that what keeps him up at night is ensuring the accounting profession remains attractive to incoming top talent. Listen to how he uses technology to attract talent and keep his business competitive.
- [Season 4, Episode 4: Is sustainability a priority in times of economic uncertainty?](#) In uncertain times, it's natural to become risk-averse and cling to familiar processes and approaches. Tune in to this episode as Priyanka Lloyd, executive director of Green Economy Canada, argues that this is actually the ideal time to rethink spending on energy.

MODELLING VALUE CREATION IN A DATA-RICH WORLD



This new [publication](#) explores how CPAs can support their organization's business decisions by designing modelling approaches. These models should incorporate expectations about the future and help organizations anticipate and evaluate different financial and non-financial outcomes and impacts.

TAX NEWS



CANADIAN TAX NEWS

Catch up on [key tax highlights](#) you may have missed and update yourself on changing tax laws.

TAX-FREE FIRST HOME SAVINGS ACCOUNT - YOUR QUESTIONS ANSWERED

[Read CPA Canada's blog](#) to know more about the FHSA - a new type of registered savings plan aimed at helping Canadians save for their first home and find out who qualifies, as well as other key features of the plan.

EY'S GUIDE TO PREPARING 2022 PERSONAL TAX RETURNS

Written by tax professionals for tax professionals, [EY's Guide to Preparing 2022 Personal Tax Returns](#) includes a summary of what's new for the 2022 taxation year, as well as tips, suggestions, and reminders to consider when preparing personal tax returns.

SUSTAINABILITY AND PERFORMANCE MANAGEMENT



SUSTAINABILITY: A CALL TO ACTION

[This six-part series](#) highlights what future-ready CPAs need to embrace sustainability by understanding the challenges and leveraging the opportunities.

THE RISE OF THE SOCIAL PILLAR: THE 'S' IN ESG

[Learn](#) why social factors are increasingly important and how CPAs can lead in this space.



CPA INSURANCE
PLANS WEST

CPAs Shouldn't Have To Hesitate To Protect Those They Love.

To learn more about Life
Insurance, speak with an advisor today!

Just call

1-800-661-6430

Or, visit our website,

cpaipw.ca

The 3 Reasons Why a CPA Needs Life Insurance.

Life Insurance.

We know you've contemplated it.

How do we know? As a Chartered Professional Accountant (CPA) it is your job to sum up a client's assets and liabilities in the blink of an eye. Solving for financial standing is second nature to you. You know what's at risk in terms of your accounts, but now it's understanding the greater risk at play. The term *liability* takes on a new meaning when dealing with insurance by changing the narrative of *who are you liable to*? We know you need to be certain your debt won't cripple your family and leave your financial goals unmet. We understand, *as at*, the people you care about are vulnerable to financial hardship which makes you feel irresponsible. We believe that life is unpredictable and CPAs shouldn't hesitate to protect those they love.

We know you've probably said to yourself, "What would happen when I'm gone?" and in our experience, this internal dialogue can do one of two things: 1) often it's a heavy enough topic to stop anyone from seeking a solution to the problem, or 2) it causes you to look to many insurance companies for a quote, leaving you exhausted and not having reached a conclusion due to the discrepancies in premium prices.

What makes our assessment so tailored to CPAs? For 45 years and counting, CPA Insurance Plans West has focused solely on CPAs and their family's insurance needs by continually educating ourselves on the life journey and career path of a CPA.

To help break your state of indecision we thought to lend our expertise and tell you *The Three Reasons Why a CPA Needs Life Insurance*:

Reason 1: You Are a Newlywed

When you get married you enter a life partnership. This is a good reminder, in terms of Life Insurance, that your actions speak for two. The wedding vow, 'until death does us part,' overlooks the ability you have to plan to take care of a widowed spouse. In the event you pass, a Life Insurance policy would cover, to the amount specified by your policy, any fixed or foreseeable expenses you predicted.

Reason 2: You Just Bought Your First Home

When you have a mortgage, it is a great rule of thumb to take out a Life Insurance policy. Why? In the instance you pass away without coverage, the consequence of your mortgage will become the responsibility of your spouse or family members. It's a good practice to think about the financial standing of those that would end up having to pay your debts in the instance that you can't cover all the debts with your savings at the time of your death. If this would be challenging for your family to recover from this is an indicator of the urgency for coverage.

Reason 3: You Are Starting a Family

The most prepared one can be for their child is when they understand they need to be able to provide for their child in the event they aren't there with them. Life insurance helps protect the financial goals you have planned for your children. Financial Goals are expenses that occur as you phase into different stages of life as a family. Examples include post-secondary tuition for a child or spouse, paying for a child's wedding, and other costs related to your lifestyle - for instance, family vacations or your teenager's first car.

Life Insurance is about much more than the insuree carrying the Life Insurance policy. It is about protecting those that you care for from taking on a financial burden in a time of grief. It's about choosing to set your family up for long-term financial success even when you are not there by their side. When you apply for insurance, you are ensuring the well-being of those you love.

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW MEMBERS THROUGH GRADUATION

Jay Aasen, CPA	Bailey Hein, CPA
Riaz Abbas, CPA	Heather Hildebrandt, CPA
Charlene Adamus, CPA	Stephanie Hladun, CPA
Jamac Aden, CPA	Marissa Hoffman, CPA
Omar Alzoor, CPA	Brett Humble, CPA
Shelby Amjad, CPA	Elisabeth Jahnke, CPA
Tea Anaka, CPA	Connor Johnson, CPA
Mason Ballek, CPA	Julie Jordison, CPA
Michael Barker, CPA	Alyssa Kirsch, CPA
Dhanna Bautista, CPA	Kenzie Klein, CPA
Sheldon Beierle, CPA	Kayla Knoblauch, CPA
Cody Bencze, CPA	Lesia Lazurko, CPA
Jhorose Cardenas, CPA	Qing Li, CPA
Trisha Carleton, CPA	Yi Li, CPA
Kirsten Chickowski, CPA	Carla Lippai, CPA
Chiedza Chikawa-Araga, CPA	Rebecca Malo, CPA
Hayley Clouthier, CPA	Rebecca Marcotte, CPA
Lenka Cozlovskii, CPA	Taylor Marcotte, CPA
Amanda Ecker, CPA	Ty McLean, CPA
Morgan Fedrau, CPA	Patrick Morgraidge, CPA
Rita Gourevich, CPA	Rianne Morrow, CPA
Julia Haines, CPA	Max Mykytyzyn, CPA
Candice Heidt, CPA	Belal Nabi, CPA

Daniel Nava, CPA
Shaelyn Olafson, CPA
Priya Patel, CPA
Benjamin Petruk, CPA
Sarah Richards, CPA
David Robertson, CPA
Jeffrey Sawatsky, CPA
Alison Schellenberg, CPA
Jaidan Scott, CPA
Calli Sereda, CPA
Jade Shirley, CPA
Germaine Sikat, CPA
Athar Sultan, CPA
JiaYong Tan, CPA
Rachel Taylor, CPA
Kelsey Therrien, CPA
Braylen Veason, CPA
Xiaoqin Wang, CPA
Theodore Wiens, CPA
Shelby Williams, CPA
Vanessa Wu, CPA
Wajih Zaidi, CPA

NEW MEMBERS TO SK

Joseph Blazek, CPA, CA
Irene Chiu, CPA
Christine Ecker, CPA, CA
Angela Fehr, CPA, CA
Andrew Geary, CPA, CA
Marla Leganchuk, CPA, CMA
Ziyuan Li, CPA, CMA
Robert MacAlpine, CPA, CA
Michael Penner, CPA
Rahim Rajan, CPA, CA
Iryna Rak, CPA, CA
Benita Sauer, CPA, CA
Jeremy Schappert, CPA
Abdul Shaikh, CPA, CGA
Timothy Spielman, FCPA, FCMA
Lynn Usenik, CPA
Matthew Wallcraft, CPA
Steven Watts, CPA, CA
Kathryn Yanchycki, CPA

IN MEMORIAM

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

- Raymond A. Bohn, CPA, CMA, CA from Regina on November 4, 2022
- Brian Neil Humble, CPA, CMA, CA from Regina on November 26, 2022
- Peter Morin, CPA, CGA from Regina on December 21, 2022
- Joseph Gordon Wicijowski, FCPA, FCA from Regina on October 13, 2022
- Wolfgang Wolff, FCPA, FCA from Victoria on November 11, 2022

Our thoughts are with their families and friends.

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan NOTICE OF RESTRICTION ON REGISTRATION AS A MEMBER

On January 24, 2023, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the restriction of registration of the following member:

ELLEN BECKER, CPA, CMA

The registration of this person has been restricted pursuant to Regulatory Bylaw 31.1 due to non-compliance with Bylaws 23.2 and 23.3. Having been restricted, this individual shall report the completed CPD activities to CPA Saskatchewan before each month end and shall address the 2022 and 2020-2022 CPD deficiency (based on the minimum requirements in Bylaws 23.2, 23.3, and 23.4) no later than March 31, 2023.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

January 24, 2023



The Institute of Chartered Professional Accountants of Saskatchewan NOTICE OF REGISTRATION CANCELLATION

On March 2, 2023, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following candidate:

PORTIA ASARE

The registration of this former registrant has been cancelled pursuant to Regulatory Bylaw 33.5.

This former registrant may not use the title 'CPA Candidate' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 20, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan **NOTICE OF REGISTRATION CANCELLATION**

On March 2, 2023, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following candidate:

NICHOLAS FRONDALL

The registration of this former registrant has been cancelled pursuant to Regulatory Bylaw 33.5.

This former registrant may not use the title 'CPA Candidate' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 20, 2023



The Institute of Chartered Professional Accountants of Saskatchewan **NOTICE OF REGISTRATION CANCELLATION**

On March 2, 2023, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following candidate:

ERIC GREEN

The registration of this former registrant has been cancelled pursuant to Regulatory Bylaw 33.5.

This former registrant may not use the title 'CPA Candidate' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 20, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan **NOTICE OF REGISTRATION CANCELLATION**

On March 2, 2023, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following candidate:

ISAAC OGUNLEYE

The registration of this former registrant has been cancelled pursuant to Regulatory Bylaw 33.5.

This former registrant may not use the title 'CPA Candidate' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 20, 2023



The Institute of Chartered Professional Accountants of Saskatchewan **NOTICE OF REGISTRATION CANCELLATION**

On March 2, 2023, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following candidate:

CHERYLL VALCOBA

The registration of this former registrant has been cancelled pursuant to Regulatory Bylaw 33.5.

This former registrant may not use the title 'CPA Candidate' in Saskatchewan.

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 20, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A CANDIDATE

On March 21, 2023, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following candidate:

SOURIN MAHBUB

The registration of this individual has been suspended for the period of one (1) year pursuant to section 2.1 of the CPA Harmonized Education Policies (CPA HEP).

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 21, 2023, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

J L REIMAN CPA, CGA

The registration of this firm has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1(a) due to non-compliance with Bylaws 10.4, 130.1(b), 130.9, and Board Rule 467.1.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan
NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 21, 2023, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

KEVIN D. KASHA, CPA, CA, CMA

The registration of this firm has been suspended for the period of ninety (90) days pursuant to Regulatory Bylaw 33.1(a) due to non-compliance with Bylaws 10.4, 130.1(b), 130.9, and Board Rule 467.1.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan
NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 21, 2023, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

RIPJIT BRAR CPA PROFESSIONAL CORPORATION

The registration of this firm has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1(a) due to non-compliance with Bylaws 10.4, 130.1(b), 130.9, and Board Rule 467.1.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023

