



SKCONNECT

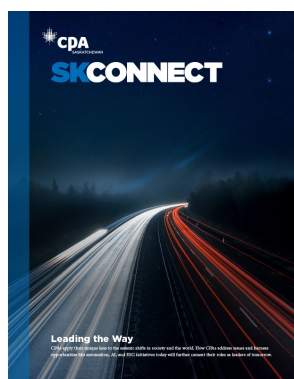
Leading the Way

CPAs apply their unique lens to the seismic shifts in society and the world. How CPAs address issues and harness opportunities like automation, AI, and ESG initiatives today will further cement their roles as leaders of tomorrow.



The Institute of Chartered Professional Accountants of Saskatchewan

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WHAT DO YOU THINK?

This is your copy of the Spring 2022 issue of CPA SKConnect. Enjoy reading the issue and, as always, let us know what you think! Please send comments or articles to the Editor, at mbuttner@cpask.ca.

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CPA Saskatchewan

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LAND ACKNOWLEDGEMENT

CPA SK acknowledges that we work on the traditional lands, referred to as Treaty 4 Territory – the original lands of the Cree, Saulteaux, Dakota, Nakota, Lakota, and the homeland of the Métis Nation.



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BOARD CHAIR REPORT

Carrie Carson, CPA, CA,
Chair of the Board, CPA Saskatchewan

Hello all! I am feeling positive that spring weather is just around the corner. Though there are still mounds of snow in my back yard, I can see and hear the early signs of spring. The birds are back and chirping, and the days are getting longer. As many of the provincial health restrictions have been lifted, I've begun feeling refreshed, and life seems to be getting back to "normal."

On March 19th, we celebrated our successful CFE writers. My convocation address was done virtually again this year, hopefully for the last time, as all of us at CPA Saskatchewan are looking forward to a time we can celebrate our successful writers in person again. Once more this year the CFE was delivered in a non-traditional manner where each candidate writing the CFE did so in an individual hotel room, with COVID safety protocols in place to ensure the safety of all writers, staff and volunteers.

Congratulations to our 150 successful writers who conquered the 2021 CFE while dealing with the stress and uncertainties of COVID, as well as the changed

circumstances. And an extra special congratulations to our candidates who were named to the CPA Canada Honour Roll.

This will be the last time I am addressing you as CPA Saskatchewan's Board Chair, as my two-year term as Chair is up in June. You will be in great hands as our current Vice-Chair, Rod Sieffert, CPA, CA, will transition into the Chair role after our AGM this summer. I look forward to seeing everyone in person at our 2022 Conference and AGM in June.

It amazes me how far we have come as a profession; we have truly overcome many challenges and are stronger than ever. As the world continues to demand changes, I have every confidence that as CPAs, we will have the skills needed to come out ahead.

Thank you for letting me be your leader for a few more months, and for your dedication as CPA professionals to uphold our standards. Happy Spring!

CPA SK

VISION

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

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

CPA SK

VALUES

- Ethical behaviour
- Innovation
- Excellence
- Leadership
- Accountability



Click on the image above to access information on the CPA SK Mission and Vision.



CEO REPORT

Shelley Thiel, FCPA, FCA,
CEO, CPA Saskatchewan

Spring is here – a time for renewal and hope. We have faced another challenging year, and I want to recognize and celebrate our amazing members and candidates who are the leaders of today and tomorrow.

On March 19, we celebrated our CPA SK Convocation Ceremony virtually, honoring the successful CFE writers from both May and September 2021.

Congratulations to our 150 successful writers who conquered the 2021 CFEs. This is a significant accomplishment – one that required dedication, perseverance, and hard work – all made more challenging as our candidates were continuing to deal with the impacts of COVID-19. We are proud to celebrate your success. Congratulations to each one of you! You are the future of our profession, and we look forward to your leadership as you continue to pursue your career as a CPA.

CPA Saskatchewan is very proud to celebrate our five candidates named to the CPA Canada Honour Roll. CPA Canada recognized 68 candidates for their outstanding performance on the September 2021 CFE by naming them to the CPA Canada Honour Roll. There were over 5,900 successful writers, and our five candidates are five of the top 68 in the country, which is an outstanding achievement. Congratulations to Sarah Garden, Owen Kot, Rianne Morrow, Alexandra Parsley and Joshua Stranden!

The past year has been challenging for everyone as we continue to navigate our way ‘back to normal.’ Our members are to be acknowledged for their leadership. They have been an integral source of support for communities and businesses as they navigate the post-pandemic economic recovery. The values and knowledge of CPAs are the backbones of the business community, helping navigate both the challenges and opportunities. Thank you to all members who have made a real difference both in business and in our Saskatchewan communities.

As we enjoy the first sunny days of spring, I am proud to celebrate our candidates and members and look forward to the opportunities ahead of us.

INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN 2021-2022 BOARD MEMBERS

CHAIR

Carrie Carson, CPA, CA

VICE-CHAIR

Rodney Sieffert, CPA, CA

BOARD MEMBERS:

Bev Betteridge, CPA, CMA

Boni Dorish, CPA, CMA

Nisha Doshi, CPA

Ryan Kitchen, CPA, CA

Laurette Lefol, CPA, CMA

Paul Lepage, CPA, CA

Travis Massier, CPA, CMA

Tom McClocklin, CPA, CA

Davey McLellan, CPA, CA

PUBLIC APPOINTEES:

Kirk Cherry

Morris Smysnuik



Registrants are subject to a regime of regulation defined as Rules. For all governing documents click on the image above.

Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF ANNUAL GENERAL MEETING

June 16, 2022

The Annual General Meeting of the members of the Institute of Chartered Professional Accountants of Saskatchewan will be held at the Delta Hotel by Marriott, 1919 Saskatchewan Drive, Regina on Thursday, June 16, 2022 at 8:15 a.m. for the reception of the financial statements of the Institute of Chartered Professional Accountants of Saskatchewan for the fiscal year ended March 31, 2022, together with the auditor's report thereon; the appointment of the auditor for the fiscal year ended March 31, 2023; and for the transaction of such other business as may properly come before the meeting.

Dated this 1st day of April 2022.



Shelley Thiel, FCPA, FCA
Chief Executive Officer



Carrie Carson, CPA, CA
Chair

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

CALL FOR BOARD NOMINATIONS

Nominations for election to the CPA Saskatchewan Board for 2022-23 are now requested. Nominations must be received by the Chief Executive Officer of the Institute by 4:00 p.m., C.S.T. on Thursday, May 26, 2022.



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**, one member is to be elected to the Board this year.

The following term will expire as of the 2022 Annual General Meeting:

Carrie Carson, CPA, CA

Carrie Carson is not eligible for re-election.

The AGM will be held in Regina on June 16, 2022.

CPA SK MEMBER RECOGNITION AWARDS

Call for Nominations – Deadline is May 2



CALL FOR NOMINATIONS

CPA Saskatchewan Member Recognition Awards

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

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. Nominations are now open. Nominate an outstanding CPA. **Nominations must be received by 4:00 pm, Monday, May 2, 2022.**

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, and 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.

SEND IN YOUR NOMINATION TODAY!

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



CPA SK VIRTUAL CONVOCATION HELD MARCH 19!

Congratulations!



CPA Saskatchewan proudly celebrated the achievements of 150 successful CFE writers from May and September 2021 with a virtual, pre-recorded event, where graduates participating were presented and celebrated by members of the profession.



Yuen Ip,
CPA, CMA



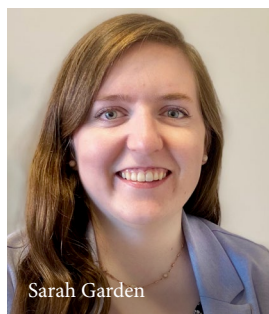
Richard Olfert,
FCPA, FCA



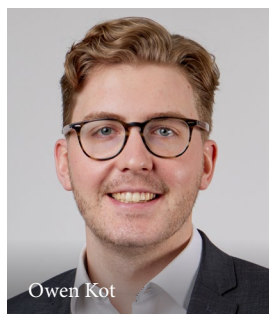
Carrie Carson,
CPA, CA

The celebration video began with speeches from the invited guests: Yuen Ip, CPA, CMA, CEO, CPA Western School of Business, who delivered the Invocation; Richard Olfert, FCPA, FCA, Chair of the Board, CPA Canada gave the Message to Graduates; and Carrie Carson, CPA, CA, Board Chair, CPA Saskatchewan, delivered the Convocation Address.

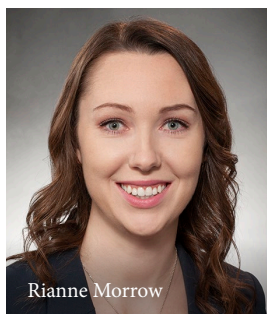
Five graduates from Saskatchewan were named to the CPA Canada Honour Roll and received certificates to acknowledge their achievements. Congratulations to:



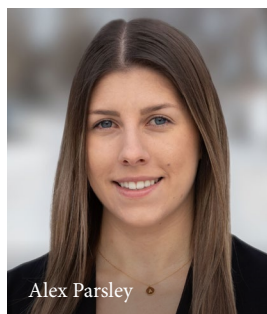
Sarah Garden



Owen Kot



Rianne Morrow



Alex Parsley



Joshua Stranden

The MC for the ceremony, Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan, stressed the importance of recognizing those who have supported our graduates. With that in mind, four of our graduates – Sarah Garden, Owen Kot, Rianne Morrow and Alex Parsley – recorded videos to share their thanks to Educators, Families, Mentors and Employers. The celebration video ends with the Valedictory Address, delivered by Joshua Stranden.

The 2022 Convocation video link has been posted on our [website](#). Thank you to all the members and guests who watched the Convocation video premiere on March 19. Congratulations to all the Graduates!



CPA CANADA CONVOCATION MESSAGE

From the Chair of the Board, CPA Canada

Richard Olfert, FCPA, FCA, CMC, ICD.D
Chair, CPA Canada Board of Directors

To Saskatchewan's newly minted CPAs – congratulations on your tremendous achievement!

And to the 2021 National Honour Roll recipients, Sarah Garden, Owen Kot, Rianne Morrow, Alex Parsley and Joshua Stranden, I offer special congratulations.

You have all worked hard; you have persevered; and you have reached a significant milestone in your professional journey.

Your convocation ceremony is not just about recognizing how far you have come. It is also about celebrating the vastness of opportunity before you.

Maybe you are eager to help your organizations adapt to climate change and will play a critical role in transforming ambitious sustainability agendas into concrete action plans.

You may find yourself assessing the economic consequences of the pandemic to pave the way for a more just and inclusive economy.

Or perhaps you are enthusiastic about exploring the capabilities of disruptive technologies and will apply your analytical skills to safeguard the quality and reliability of Big Data.

The possibilities are endless, and the range of roles that CPAs can fill are expanding and exciting.

Many of those roles rely heavily on your strategic thinking. And, increasingly, ethical leadership, trust and accountability are our most sought-after attributes.

This is a time of abundant opportunity not only for individual CPAs, but also for the profession as a whole. Two key examples come to mind:

The establishment of an office of the new International Sustainability Standards Board in Montreal is making history and Canada is playing an important role in fostering a common and consistent sustainability reporting ecosystem.

Here at home, an independent review of standard setting is also underway to ensure Canadian accounting, auditing and assurance standards are fit for the future while remaining focused on the public interest.

As you can see, a career in accounting can take you anywhere you want to go. What's more, you have the flexibility to chart your own course. As you begin this new chapter, let me offer you a few bits of advice that I frequently hear from your experienced colleagues in the profession:

First, wherever you are headed, I encourage you to follow your instincts and curiosity. We often make the biggest difference when we are passionate about what we do.

Second, your designation is a symbol of your expertise, integrity and unwavering ethics. Never compromise on these. And do not be afraid to seek the wisdom of colleagues when you wonder what the right next step might be.

And finally, take advantage of the profession's many resources for upskilling. The CPA designation is your ticket to a lifetime of learning.

To remain trusted leaders and business advisors in today's rapidly changing world, each of us has a responsibility to keep finding new ways to broaden our knowledge and step outside our comfort zones.

In closing, I wish you good luck and good health. Once again, my sincere congratulations.



Valerie Watson,
FCPA, FCA

KBH FACILITATOR AWARD

The CPA Western School of Business (CPAWSB) recently announced that Valerie Watson, FCPA, FCA, from Regina has been awarded the KBH Facilitator Award for 2021.

This award recognizes CPA Program facilitators or session leaders who have had a notable and positive impact on their candidates and approach their role with a dedication to excellence. The recipient of the award is selected by the CPAWSB and is recognized for furthering CPAWSB's education objectives.

Congratulations Valerie!

The greatest asset in your future is you.



Congratulations to our new 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 every landscape in which we live and work.

CPA SASKATCHEWAN 2022 GRADUATES

NATIONAL HONOUR ROLL



Sarah Garden



Owen Kot



Rianne Morrow



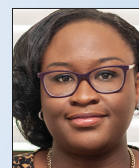
Alexandra Parsley



Joshua Stranden



Morgan Adams



Oluwatoyin (Elizabeth) Adebogun



Jamac Aden



Opeyemi Akanji



Abigail Akpan



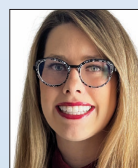
Abdul Alam



Erron Anne Anderson



Ka Yat Au



Amanda Auchstaetter



Dhanna Patricia Bautista



Christine Beaubier



Timothy Bergsma



Melissa Bewer



Patrick Blake



Jaida Bourassa



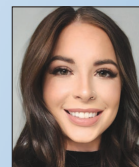
Dustin Cadotte



Kimberly Chatterson



Chiedza Chikawa



Hayley Clouthier



Emily Cote



Brittany Danko



Brandon Dazzan



Jeffrey de Jong



Nathan Dorward



Nneka (Daisy) Eze



Jonathan Forest



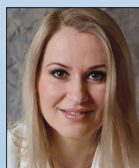
Darian Freeden



Adam Friesen



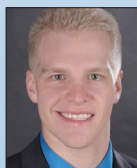
Nishit Gandhi



Rita Gourevich



Travis Greiner



Nicholas Grona



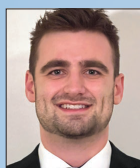
Matthew Halbgewachs



Alexia Hartness



Brayden Hause



Tate Hedemann



Bailey Hein



Michael Herperger



Heather Hildebrandt



Angela Hookenson



Yujie (Alice) Hu



Lee Humble



Elizabeth Hwang



Marion Idun



Liliya (Lily) Iliev



Cory Ingjaldson



Elisabeth Jahnke



Christopher Jungwirth



Sangrambeer Kapoor



Japitoj Kaur



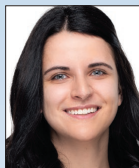
Jennifer Kehler



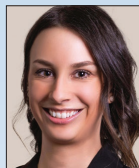
Jieun Kim



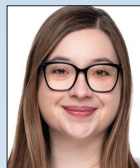
Kenzie Klein



Kylie Krell



Alyssa Krupski



Andrea Landstad



Lauren Larter



Jared Latos



Leanne Leibham



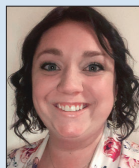
Qing (Lizzie) Li



Yi (Nicole) Li



Tristan MacLennan



Rebecca Marcotte



Amber Matechuk



Marcus Mayall



Ty McLean



Mason Merriman



Aaron Munro



Max Mykytyzyn



Hien (Alice) Nguyen



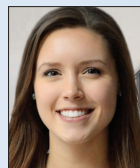
Chao (Jack) Niu



Tristen Nixon



Judy Obrero



Shaelyn Olafson



Carter Olson



Oluseyi Omosigho



Priya Patel



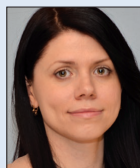
Martin Pearson



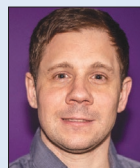
Mathew Plishka



Thomas Porter



Mariya Reshetar



Jeffrey Sawatsky



Stephanie Schoenrock



Maria Schoettler



Daniel Scraper



Angela Scriver



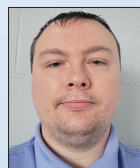
Jordan Semen



Connor Sies



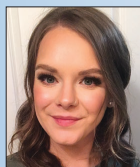
Germaine Sikat



David Smith



Jordan Spitzke



Laura Steele



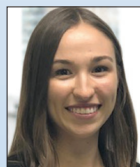
Athar Sultan



Adrian Summers



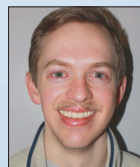
Julie Syroteuk



Gillian Theoret



Kelsey Therrien



Kent Vidal



Swetaben Vithlani



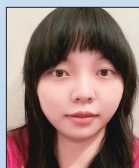
Catherine Wahl



Stacy Wainman



Kandis Wall



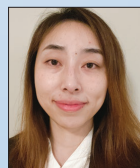
Xiaoqin (Claudia) Wang



Brendon Wiebe



Shelby Williams



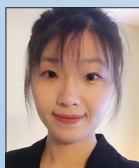
Qing (Irene) Yan



Zihan Ye



Willem Zerr



Jun Zhang



Wenjing (Wendy) Zhang



Xiaoyue (Victoria) Zhang



Hao (Alice) Zheng

NOT PICTURED: Yu Cai, Jian Cui, Bryce Dawson, David Dueker, Megan Foster, Jamie Gogal, Simon Hauser, Zackery Howes, Jared Inkster, Brandon Jesse, Mitchell Kilgore, Ryan Kowalchuk, Huoran Li, Alexandra Neufeld, Duc (Derek) Nguyen, Erin Norris-Pott, Cassidy Pihach, Jolene Pinay, Chantille Piniach, Sarah Richards, Dedette Roussin, Brendan Roy, Haleh Salmasi, Jagmeet Sandhu, Kevin Shen, Logan Tisdale, Gislon Varghese, Erlinda Wagner, Sydney Weatherall, Brett Wihtlidal, Wajih Zaidi, Chenxing Zhao, Alexander Zurevinsky

LEADING THE WAY: CM2.0

THE PATH FORWARD FOR OUR PROFESSION



On March 1, 2022, we shared some exciting news about CPAs Leading the Way: Competency Map 2.0 by email. In case you missed it, please read on!

WHAT IS THE NEW COMPETENCY MAP?

The new Competency Map lays the foundation for the CPA certification program. It harnesses transformative forces and considers how they can be integrated with the core competencies that CPAs have always brought to the table, such as critical knowledge and analysis and a commitment to ethics.

Under the new Competency Map, future candidates who want to pursue a career in public accounting (amongst other choices that the profession offers) will continue to learn specific skills and competencies related to financial reporting, assurance, and tax. The new Competency Map is also more flexible and will help ensure the profession can be responsive and adaptable to new technologies and changing social values.

The new map is informed by the best available evidence and extensive consultations that our Competency Map Task Force has undertaken over two years with employers, educators, candidates and CPA members like yourself across the country.

WHY UPDATE THE CURRENT MAP?

You already know that the world we work in is changing rapidly. The pace of change is so fast that we need to adopt a mindset as professional accountants that allows us to stay agile and adaptable to the changing expectations and needs of businesses and society.

As we think about the future, data governance, artificial intelligence, machine learning and other innovative sectors are creating new areas of opportunity where professional accountants can excel, provided they have the right skills. We see automation presenting an ever-increasing challenge to the accounting profession – future CPAs need to be agile, adaptable and highly-skilled while at the same time, providing the assurance and ethical lens that are critical to ensuring organizations are equipped to manage this transition.

In addition, we have seen – and will continue to see – changes that require CPAs to use new skills and add value in new ways to analyze environmental and social performance measures, such as diversity, equity, and inclusion.

We also know protecting the public continues to be at the core of the profession. CPAs with public accounting licenses play an important role in protecting the public, ensuring the integrity of the country's capital markets, and fostering public and investor confidence.

Markets are increasingly using intangible data to value companies – and professional accountants have an important role to play in providing assurance in new ways as value creation changes.

With all of this in mind, there is both a need and 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.

WHAT DOES THE NEW COMPETENCY MAP MEAN FOR ME AS A MEMBER?

This is more than adjusting how we educate new candidates. We know CPAs are committed to evergreen learning and to continuing to evolve their own skills and competencies, while protecting the core skills that businesses rely on. This map is a guide that will inform our approach to ongoing growth and development for all CPAs. It will also ensure we are leading change within our profession.

We know this change can be challenging – but it also presents us with an exciting opportunity to transform our profession, to deliver more value to organizations and to our society.

WHAT IS NEXT?

CPA Canada is planning for the new Competency Map to roll out in 2024-2025. The profession is now working on how to implement and operationalize the map. This next step, Certification 2.0, will determine how the 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.

We will have more to say over the coming months on what the new map will mean for you as members. In the meantime, please visit cpaleadstheaway.ca to read the map, watch a video about it, and keep up to date on continuing professional development opportunities. Join us in leading change for the future of the profession!

MEMBER SERVICES NEWS



All CPAs are required to complete an annual renewal of member registration with CPA Saskatchewan. The renewal cycle began on April 1 and it includes updating member information, declaring Continuing Professional Development (“CPD”) activities for 2021 and membership renewal and paying fees for 2022-23.

The renewal is due April 15 and must be completed by May 15 to ensure your CPA designation remains in good standing with CPA Saskatchewan. The renewal is completed online through the CPA SK Portal.

Your login is the preferred email address in our records. If you have forgotten your password, click the “Forgot my password” link on the login page to reset your password.

Once you’ve completed all steps, invoices and receipts are available online through the CPA SK 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.

SPRING RENEWAL IS DUE ON APRIL 15 AND MUST BE COMPLETED BY MAY 15.



CPA SK PUBLISHED A WINTER 2022 ISSUE OF FOCUS ON FIRMS

This issue included articles on CSRS 4200, Practicing in Association with Non-Members, Practice Inspection Results, and more. To download a copy, visit cpask.ca.

PROFESSIONAL DEVELOPMENT



To view course offerings during spring and summer, search [Events](#) in the CPA SK portal or visit the [CPA SK Calendar](#) on our website home page.

Click on the following links for a list of the on-demand offerings that are currently available:

- [Corporate Finance Institute \(CFI\)](#)
- [Executive Finance](#)
- [Video-On-Demand](#)

JDC WEST 2022



JDC West, the prestigious annual business case competition in Western Canada, was held virtually in 2022, with CPA once again participating as a major sponsor. In another year shaped by the COVID-19 pandemic, JDC West honoured the people who bring businesses, and the case competition, to life through this year’s theme, “The Human Advantage.”

As a sponsor and supporter of the event, CPA had many opportunities to connect with the over 650 student delegates, including: speaking at the opening ceremonies, providing feedback to the students as competition judges, and presenting at the Awards Gala. CPA also hosted an information session on the topic of “Becoming an Authentic Leader.” This session featured Brenda Gibson, CPA, CA, who provided tangible advice for students as they embark upon their careers while weaving in her own story about becoming a CPA.

CPA SK also thanks Geeta Tucker, FCPA, FCMA, Scott Roehl and Kathryn Balzer of CPA MB for representing CPA within the online platform during the weekend.

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 not gone unnoticed by students.

JDC West 2023 is planned to be hosted in Saskatoon by the University of Saskatchewan.

CPA SK SCHOLARSHIP FUND INC.

Invest in the future of the profession

The CPA Saskatchewan Scholarship Fund Inc. (the Fund) is an affiliated, but independent entity to CPA Saskatchewan. All CPA Saskatchewan members are members of the Fund.

The purposes of the Fund are:

- To provide scholarships, bursaries or grants to those enrolled in the CPA educational program.
- To assist recipients in the continuation of their course of studies in Saskatchewan leading to the CPA professional designation.
- To promote higher education by providing bursaries, scholarships and grants to qualified students.

The Fund is primarily supported by donations, and it is a registered charity through the Canada Revenue Agency. It is these donations that will allow the Fund to assist and support students and candidates in achieving their dreams of becoming Chartered Professional Accountants.

In February, the Scholarship Fund Board approved two scholarships and a bursary from applications received in 2021.

One of the recipients is Agnese Vilde from Swift Current, who was excited to be awarded a bursary. She said: "I would like to thank the CPA SK Scholarship Fund for your continuous support in my journey towards CPA."

At times of financial uncertainty, your bursary encouraged me to keep going and not give up even when life got too busy with work, studying and being a mom to my 3 children.

I will be starting my third PEP module - Audit elective- in May. I have been looking forward to this module as it is my chosen specialization at the moment and my goal is to write the CFE in September of 2023." Congratulations Agnese.

To make a donation online to the CPA Saskatchewan Scholarship Fund, click the donation button below!

MAKE A DONATION

CALL FOR VOLUNTEERS

If you are interested in serving on the CPA SK Scholarship Fund Board, please contact [Myrna Buttner](#) by May 12, 2022.



NOTICE OF ANNUAL GENERAL MEETING OF MEMBERS

CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

NOTICE IS HEREBY GIVEN that the Annual General Meeting of the members of CPA Saskatchewan Scholarship Fund Inc. will be held on the 15th day of June 2022, at the hour of 7:00 pm, at the Delta Hotel by Marriott Regina. 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 have been posted on the CPA SK website under [Become a CPA/Scholarship Fund](#).

A handwritten signature in black ink, appearing to read 'Don Walker'.

Don Walker, CPA, CGA,
Chair of the Fund Board
April 1, 2022

TO REGISTER FOR THE 2022 SCHOLARSHIP FUND AGM

All members attending the Scholarship Fund AGM on June 15 must register online. There is no charge to attend the in-person AGM only, however registration is required.

Please register at [cpask.ca](#) by June 10, 2022.

CPA ASSIST



CPA ASSIST IS LOOKING FOR CPAs OR CPA CANDIDATES TO SHARE THEIR STORIES!

CPA Assist is looking for CPAs who can speak to any aspect of physical or mental health for their monthly "Wellness Before Your Weekend" social media series.

You might not consider yourself an expert in wellness, but your tips and stories could have a huge impact on someone. Past topics covered in this series have included hydration, kindness, seeking help, reading, and more.

If you are interested in being featured by CPA Assist in this campaign, email Amy Nelson-Mile at anelson-mile@cpask.ca.

CPA ASSIST UPCOMING EVENTS

Mark the following events on your calendar:

- May 12 – Cognitive and Decision Fatigue: Science and Solutions.
- June 23 – Learning to S.O.A.R.: Core Competencies to Build Emotional Fitness for Men.



It is a difficult time, with recent events in Ukraine affecting many around the world. Added to the continuing COVID pandemic and other stressors, you may feel overwhelmed. Help is available.

CPA Assist provides confidential support to Alberta and Saskatchewan CPAs, candidates and their immediate families. One phone call can make a difference. Access CPA Assist's confidential support line, at 1-855-596-4222 for support.



MEMBER PROFILE

DIFFERENT VANTAGE POINTS

Derek Maher, CPA, CA

The Government of Saskatchewan recently announced the appointment of Derek Charles Maher, CPA, CA, to the Provincial Court in Yorkton.

Judge Maher received his law degree from the College of Law, University of Saskatchewan, in 1996. Following his call to the bar in 1997, he resumed studies and obtained a legacy Chartered Accountant designation in 2003. “I intended to complete my CA before pursuing a law degree, but the opportunity to attend law school came earlier than anticipated,” he explained. “Following my call to the bar, I still wanted to complete my accounting designation as I knew that accountants and lawyers often faced the same complex issues but approached these issues from different vantage points. I wanted to understand these different perspectives so that I could better serve my clients and the public.”

In 2000, Derek joined the law firm of Kanuka Thuringer LLP and practiced in the areas of taxation and corporate commercial law. He then left private practice and worked as a lawyer in the Saskatchewan mining industry. In 2013, he became a Crown Prosecutor with the Ministry of Justice and Attorney General. “While working as a Crown Prosecutor, I both prosecuted and assisted police in the investigation of a number of complex fraud cases,” he said. “My accounting training proved invaluable in these circumstances. I was able to help identify and cut through the many facades that perpetrators had established in an attempt to avoid detection. I always considered it a highlight, and found it quite professionally satisfying, when we were able to map out the steps and means by which a fraud was committed and trace the proceeds of crime.”

“I also prosecuted several murder files and other serious violent crimes. I was often assigned files where strict attention to detail was paramount,” he noted. “I feel that it was my training as an accountant that instilled in me the discipline to always undertake a rigorous examination of the Crown’s evidence and approach it with professional skepticism.”

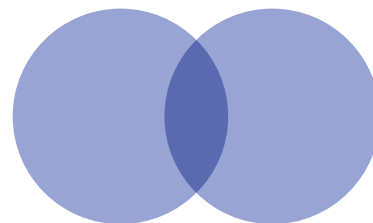
In early 2021, Derek joined the Securities Division of the Financial and Consumer Affairs Authority of Saskatchewan as legal counsel, where his primary responsibility was derivative markets and crypto-asset trading regulation.

“The current local, national and global economies are highly volatile,” he noted. “However, with volatility comes immense opportunity. Layered on top of this is a movement toward environmental, social, and corporate governance. CPAs have both the technical expertise and ethical standards to properly guide business through this new economy and these new priorities.”

Judge Maher has also devoted time to his community throughout his career.

“Before my appointment to the bench, I was involved in a number of volunteer activities including the University of Saskatchewan College of Law Endowment Fund Advisory Committee, and the CPA SK Discipline Committee. I had also been recently elected as a Bencher of the Law Society of Saskatchewan and appointed to the University of Regina Senate. As well, I volunteered with the CPA Canada’s Financial Literacy Program, which was certainly a highlight, especially when I worked with new Canadians. I would strongly urge all members to volunteer their time with this program. It is truly a rewarding experience.”

Derek and his wife of 25 years have three children. Oliver is their youngest and is currently in Grade 7 and their older two are currently in university. “Our eldest son, Emmett, has chosen to pursue a career in accounting. He will receive his B.B.A. from Bishop’s University this spring and then immediately enter the CPA Program in Ontario. He has accepted a position with Deloitte LLP in Ottawa and will begin work there this fall. Our daughter, Sylvie, is currently completing her second year of studies with the Edwards School of Business at the University of Saskatchewan. She has chosen Marketing as her major area of study.”



CPA SK MEMBER EVENTS

LEADING THE WAY

JUNE 2022 CPA SASKATCHEWAN CONFERENCE AND AGM

JUNE 15 & JUNE 16

REGINA

CPA Saskatchewan invites you back to attend our in-person 2022 Conference and AGM, to be held on Wednesday evening and Thursday, June 15 and 16, at the Delta Hotel Regina by Marriott.

Early Bird Registration deadline is May 20, 2022

Registration for the conference opens on April 18

WEDNESDAY, JUNE 15, 2022

REGISTRATION & RECEPTION, DINNER, CPA SK SCHOLARSHIP FUND AGM AND SILENT AUCTION, IN THE TRENTINO BALLROOM:

5:00 p.m.

Registration, Reception and Silent Auction

Register for the conference, network, view the silent auction items and enjoy refreshments and the music!

6:00 p.m.

Dinner

Enjoy dinner and support the silent auction to benefit the CPA SK Scholarship Fund.

7:00 p.m.

CPA SK Scholarship Fund AGM

Don Walker, CPA, CGA, Chair of the Fund Board

The Chair to provide his annual report, receive nominations for the board, present financial statements for the fiscal year ended June 30, 2021 and for the transaction of any other business as may properly come before the meeting. All members attending the Scholarship Fund AGM on June 15 must register online. There is no charge to attend the AGM only, however registration is required. Please register at cpask.ca by June 10, 2022.



7:30 p.m.

Session 1 – Business and Sustainability

Davinder Valeri, CPA, CA, Director of Strategy, Risk and Performance with CPA Canada

In this session you will learn how CPAs are applying their unique lens to the rapid changes in business, with ESG issues being widely recognized as core risks and opportunities to market stability, global economic well-being and business resiliency. How CPAs address issues and harness opportunities regarding sustainability and ESG initiatives today will further cement their roles as leaders.



8:45 p.m.

Good Night



THURSDAY, JUNE 16, 2022

Our 2022 theme, which weaves through the conference's agenda, is Leading the Way. Come join us and lead the way by aligning people, culture, knowledge and skills with a focus on key issues using a CPA lens, building the accounting profession for the future.

Delta Hotel Marriott in Regina, in the Trentino Ballroom:

7:00 a.m. **Breakfast and Registration, until 8:00 a.m.**

8:00 a.m. **Opening Remarks**



Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan and Master of Ceremonies

We welcome you back to our first in-person Member Conference since 2019!

Enjoy connecting with colleagues again, and lead the way to building the accounting profession of the future.

8:15 a.m.

CPA Saskatchewan AGM



Carrie Carson, CPA, CA, Chair of the Board, CPA SK

For the reception of the financial statements of CPA SK for the fiscal year ended March 31, 2022, together with the auditor's report thereon, the appointment of auditors and the transaction of other business. To register for the CPA SK AGM only, please visit cpask.ca to register online. There is no charge to attend the AGM only, however registration is required. Deadline to register is June 10.

8:45 a.m.

Session 2 – The Human Side of Unconscious Bias



Tina Varughese, President of t-Works, Past-president of the Canadian Association of Professional Speakers (Calgary), and contributing writer for Network magazine

Named one of Canada's 10 Notable Speakers by Ignite Magazine, audiences describe Tina as 'dynamic, highly energetic, relevant and hilarious'. Her interactive approach is insightful and practical. She breaks down barriers to create a comfortable, inclusive and fun space leaving attendees inspired to think, behave, act or communicate with intention. For fifteen years Tina worked with immigrants in her roles with the Province of Alberta's immigration office as well as running her own successful relocation and settlement firm. In her session, Tina will discuss that we are not born with bias. Biases are formed by past situations, experiences, background, and culture. Most of us will say "I see people for who they are" but do we? Recognizing, managing, and mitigating unconscious bias promotes diversity and inclusion. Diversity and inclusion drives innovation, increases productivity, and stimulates creativity while promoting a healthy, happy, engaging workplace culture. Diversity is who's on the team; Inclusion is who gets to play. Key takeaways: The Neuroscience behind Unconscious Bias; Managing and Mitigating Unconscious Bias in Recruitment, Retention and Employee Engagement; Breaking Bias – Strategies for recognizing racial, gender, maternal, affinity and ageism; Sesame Street 2.0 – One of these things is not like the other, one of these things just doesn't belong... or does it? How Diversity Drives Innovation, Creativity and Productivity; and Why Creating a Culture of Inclusion affects Positivity, Profits and Purpose.

9:45 a.m.



Session 3 – From What Is to What If...Your Future with Data

Nikolas Badminton, world-respected researcher, futurist, author, and strategic advisor to governments, investors and businesses

Nikolas leads the team Exponential Minds, an expert advisory firm that helps trillion-dollar companies, progressive governments and Hollywood shift their mindset from “what is” to “WHAT IF...” The result is empowered employees, new innovative products and incredible growth that leads to more revenues and a more resilient future. He has worked with amazing clients, including United Nations, NASA, UK Home Office, Government of Canada, UnitedWay, Google, Microsoft, Rolls Royce, DISCOVER, HSBC and hundreds more. Nik advised Robert Downey Jr’s team for the ‘Age of A.I.’ documentary series, starred in ‘SMART DRUGS – a Futurist’s journey into biohacking’, and features on CTV, Global News, Sirius XM regularly. With over 35 years of coding, research, writing, speaking, and technology implementation experience, his mission is to drive world leaders to take action in creating a better world for humanity. Nik provides expertise in new technologies and promotes exponential thinking with a critical, honest, and optimistic view that empowers you to plan for today, tomorrow, and for the future. His presentation will also let us look to the future with big data and he will provide insights on data governance and standards of practice for data evaluation, access and collection.

10:45 a.m.
to 11:00 a.m.

Coffee and Networking Break

11:00 a.m.

Morning Concurrent Sessions:

Session 4A – Engage Employees Through Performance Reviews

Penny Tremblay, Teacher, speaker and writer

With tremendous passion, Penny’s unique approach to audiences includes interactive, red hot relevant information about the key to success in any business. Many years ago, Penny led a sales team into the Million Dollar Club using the principles of relationship strategies. She has since been teaching, speaking and writing as an expert on the glue that holds business relationships together. In her session, you will learn to maximize profits with effective performance and relationship management. The most productive, peaceful and profitable workplaces embrace the assets of all team members, and assist with their consistent growth and development. In this interactive workshop, participants will learn to provide an effective performance review using strategies of recognition, appreciation, raising concerns effectively and areas for improvement. Objectives: Fundamental components of an effective performance review and tips to conducting reviews that inspire people to want to perform better.



Session 4B – An Overview of the Rules of Professional Conduct

Dr. Sinclair MacRae, Ph.D., Associate Professor of Professional and Business Ethics at Mount Royal University in Calgary

Sinclair is a passionate and award-winning speaker, teacher, researcher, author, and consultant. He has previously taught at Dalhousie University, the University of Toronto, George Brown College, the University of Manitoba, Saint Mary’s College, the University of Calgary. He is an acclaimed expert on matters relating to business and professional ethics. Many media outlets including CBC news, the Canmore Leader, Global TV, The Calgary Herald, CHQR 770 AM and CTV News have interviewed him on a broad range of issues and topics within his areas of expertise.

Our main goal in this one-hour workshop is to strengthen our ethical self-confidence, awareness, and autonomy by better understanding the framework and underlying values of your professional code of conduct. All CPAs in Saskatchewan must adhere to the Institute of Chartered Professional Accountants of Saskatchewan’s Rules of Professional Conduct. Join us as we take a “deep dive” into one of our foundational governing documents and examine the underlying basis of ethical accounting professionalism.

12:00 Noon

Lunch – Foyer (from 12 Noon to 1:00 p.m.)

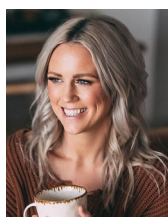
12:50 p.m.

Session 5 – CPA Assist presents — Maximize Your Charge



Jesse Adams, COO, Howatt HR Consulting

As a part of his current role, Jesse continues to use his in-depth knowledge of strategic HR, workplace health and wellness, and predictive modelling to support organizations in implementing evidence-based solutions for tangible impacts on key business metrics. Jesse is also a contributing author to The Globe and Mail, and white papers with the Mental Health Commission of Canada, The Conference Board of Canada, The HR Reporter and Morneau Shepell. These have a key focus on understanding respect in the workplace, mental health and developing a total health strategy among other topics pertaining the health, engagement, and productivity of organizations.



Daena Douglas, Senior Advisor, Howatt HR Consulting

Specializing in psychological health, safety, wellness, and resilience, Daena brings a conscientious approach to individual and organizational health needs with intention to align our values and goals. Consulting on the CSA National Standard for psychological health and safety, since its inception in 2013, Daena adapts new best practices to transform out-dated corporate systems. She believes that healthy organizations and communities are made up of healthy people.

Join Jesse and Daena as they explore current research by CPA Assist, including data gathered directly from Saskatchewan CPAs, on the mental health experience of CPAs today. They will also discuss how COVID-19 is impacting our mental health in the workplace and how you can intentionally charge your batteries.

2:00 p.m.

Afternoon Concurrent Sessions:

Session 6A – Manage with a Coach Approach

Penny Tremblay, Teacher, speaker and writer

Maximize employee capacity and development to retain top talent. Employees don't quit jobs, they quit managers, leave toxic work cultures for something healthier or seek better offers elsewhere. The most successful managers today use a coach approach to oversee employees' individual development and to bring the entire team together with a focus on building each other up and playing together on the same team. Objectives: Three proven tips to shift from Manager to Coach and ways to retain top talent.

Session 6B – Ethical Competence – The Six Elements of Conduct

Dr. Sinclair MacRae, Ph.D., Associate Professor of Professional and Business Ethics at Mount Royal University in Calgary

In this session, Sinclair explains that depending upon their specific roles and duties, CPAs must observe norms of both administered or cooperative ethics and adversarial ethics. However, regardless of role, professional accounting is marked by a commitment to six values: integrity, right conduct, self-governance, objectivity, competence, and confidentiality. In this engaging and interactive one-hour session we will examine these values and consider how living up to them enables us to fulfill our duties to our clients in the context of our fiduciary relations while maintaining our vital function as independent professionals.

3:00 p.m.
to 3:30 p.m.

Coffee and Networking Break

3:30 p.m.



Session 7 – Moments that Matter: Leading Culture NOW

Pam August, Former Director, Culture Activation at WestJet

It's said that "a crisis is a terrible thing to waste". The global pandemic has unfrozen us from long held patterns of being, united us in a "remember when" moment, and created a uniquely sticky time which is valuable for shaping your culture — now. What are the things that you want to have stick for your organization? What are the most important ways of being you want to embed moving forward? During this activation keynote:

- Get clear on why now and what it means to lead culture by design not default in a way that feels organic, not orchestrated.
- Discover why the best way to predict the future is to co-create it and how to make this happen.
- Take away the simplest actions that most powerfully signal and shape a new way forward.
- Experience the power of "mattering matters" and how it builds the human-to-human connective tissue essential to build cultures that matter.

4:45 p.m.

Closing Remarks

2022 CPA SK CONFERENCE REGISTRATION INFORMATION

Register online at cpask.ca – Registration opens April 18

Early bird deadline is May 20, 2022

CPA CONFERENCE 2022 REGISTRATION FEES

| | Until May 20, 2022 | After May 20, 2022 |
|----------------|--------------------|--------------------|
| CPA Members | \$550 | \$650 |
| CPA Candidates | \$300 | \$400 |
| Non-Members | \$650 | \$750 |

(Registration Fees do not include GST)

Cancellation/Refund Policy

- Cancellations will be accepted until June 1, 2022, for a refund.
- After June 1, no refunds, but substitutions are welcome.

Health and Safety

CPA SK is committed to the health and safety of all individuals attending the conference and recommends that attendees be fully vaccinated.

PD Passports

The CPA SK Conference is eligible for PD Passport credits. If you register for the 2022 Conference with a PD Passport, you will need 25 credits, so you save. Purchase your PD Passport online at cpask.ca.

CPD Hours

Conference participants who attend the full conference may earn up to 9 CPD hours!

Venue

Delta Hotel by Marriott Regina. 1919 Saskatchewan Drive Regina, SK., S4P 4H2. 306-525-5255

Accommodations

A number of guest rooms are reserved under "CPA Saskatchewan Conference – Individual Attendees" room block for the night of June 15, at a rate of \$165 per night plus tax. To reserve your hotel room, call the hotel directly at 1-800-209-3555 before May 15, 2022.

Registrants are responsible for their own hotel accommodations and parking. Please contact the hotel directly to make your room reservations.

To reserve your hotel room online, please click on [Book your group rate](#) for CPA Conference June 2022.

CPA CANADA'S THE ONE IS BACK IN VANCOUVER SEPTEMBER 12 & 13, 2022



The future of accounting relies on CPAs embracing new possibilities. Learn how to work strategically, operate with purpose, and create value at this year's annual member conference. Attend in person or online – your choice!

Join CPAs from across the country at The ONE Conference this fall. Our 2022 theme, which weaves through the event's programming, is Operate with Purpose. Come learn how to create value by aligning process, performance, people, and products with a focus on key issues using a CPA lens – including leadership, sustainability, digital skills, cultivating talent and building the accounting profession for the future.

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



CPA Saskatchewan hosted a virtual presentation on February 16 with guest speaker Robert Andrews, CPA, CMA, Executive Director of AFOA Alberta. Robert provided an informative presentation, including insights into the culture and history of Indigenous people. The session was designed to be interactive and the starting point for the discussions was a brief review of recent media articles about Indigenous people. The presentation also included a brief history of past events and their impacts on present day life.

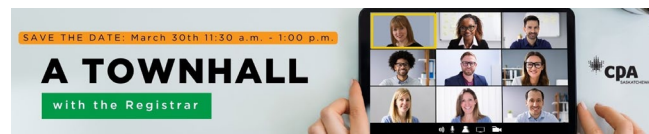
Thank you to all the members who participated in this presentation.

KUDOS TO:

Anthony Bidulka, CPA, CA, on publishing his 12th novel, *Going to Beautiful*, in May 2022.

Derek Maher, LLB, CPA, CA, on his appointment to the Provincial Court of Yorkton.

TOWNHALL WITH THE REGISTRAR HELD ON MARCH 30



CPA Saskatchewan hosted a new virtual event this spring called Townhall with the Registrar, where Leigha Hubick, CPA, CA, answered all regulatory questions raised by participants. The virtual event provided members the opportunity to connect directly with the Registrar. Topics included Spring Renewal, CPD Requirement, Licensing, new Standards, Fees and Exemptions.

The Townhall Moderator was James Barr, FCPA, FCA, Partner, Risk Consulting at KPMG LLP and Chair of the CPA SK Registration Committee and the MC was Shelley Thiel, FCPA, FCA, CEO of CPA SK. Thank you to all the members who participated in the Townhall.

CPA CANADA'S FINANCIAL LITERACY PROGRAM

WHAT'S NEW:

- We are in the midst of Season 5 of the [Mastering Money podcast](#), and you can [listen to the latest episodes here](#). This season focuses on important money conversations, and touches on subjects such as how to talk to your kids about money, talking to your partner about money, avoiding financial peer pressure, and more.
- The Mastering Money podcast also recently made the Apple podcasts top 200 list.
- Their newest webinar, [Love and Money: How to discuss money with your partner](#), was held on February 8th, and is now available on-demand. The webinar was run by Wallace M. Howick, FCPA, FCA and focused on the importance of money talk in a relationship.
- The results of their [2022 Fraud Survey](#) were released, and we are excited to share what we've learned! Take a look at the full results to see how your experiences with fraud compare to those of your fellow Canadians.
- Recently launched a new webinar series for women: [Owning Your Financial Identity](#).
- [Financial Literacy Blog](#) – Join CPA Canada's expert bloggers as they share top tips and personal stories about money.

BECOME A FINANCIAL LITERACY VOLUNTEER

CPAs are invited to join [CPA Canada's financial literacy volunteer program](#). Share your knowledge and expertise as a professional financial expert by becoming a financial literacy volunteer in our Financial Literacy Community Connect Network, CPA Canada's financial literacy volunteer program.

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW MEMBERS THROUGH GRADUATION

| | |
|----------------------------|--------------------------|
| Morgan Adams, CPA | Abdul Basit Nasir, CPA |
| Opeyemi Akanji, CPA | Hoa Nguyen, CPA |
| James Avery, CPA | Sheryl Noete, CPA |
| Samantha Bancescu, CPA | Judy Obrero, CPA |
| Melissa Bewer, CPA | Robert Okeny, CPA |
| Jemima Cebedo, CPA | Emeri Palmier, CPA |
| Jaideep Chawla, CPA | Jena Paquin, CPA |
| Andre Chevette, CPA | Martin Pearson, CPA |
| Abigail Crieta, CPA | Derek Perret, CPA |
| Bryce Dawson, CPA | Dillon Pettigrew, CPA |
| Nathan Dorward, CPA | Mitchell Regier, CPA |
| Alison Ferozdin, CPA | Haleh Salmasi, CPA |
| Brooklyn Fitzpatrick, CPA | Jagmeet Sandhu, CPA |
| Jonathan Forest, CPA | Jordan Semen, CPA |
| Jamie Gogal, CPA | Amy Sigurdson, CPA |
| Matthew Halbgewachs, CPA | Bret Sloboshan, CPA |
| Alexia Hartness, CPA | Jenelle Sokoloski, CPA |
| Simon Hauser, CPA | Jordan Spitzke, CPA |
| Raylene Heiser, CPA | Joshua Stranden, CPA |
| Michael Herperger, CPA | Yunqian Tan, CPA |
| Lee Humble, CPA | Logan Tisdale, CPA |
| Elizabeth Hwang, CPA | Olesia Tulygolovych, CPA |
| Jessica Johansen, CPA | Ian Vogt, CPA |
| Christopher Jungwirth, CPA | Stacy Wainman, CPA |
| Jieun Kim, CPA | Kandis Wall, CPA |
| Alyssa Krupski, CPA | Jeri-Lynn Walton, CPA |
| Andrea Landstad, CPA | Saad Warraich, CPA |
| Leanne Leibham, CPA | Brendon Wiebe, CPA |
| Tristan MacLennan, CPA | Brett Wood, CPA |
| Heather Martin, CPA | Junpeng Xue, CPA |
| Amber Matechuk, CPA | Willem Zerr, CPA |
| Brennan McClelland, CPA | Danwen Zhang, CPA |
| Mason Merriman, CPA | Xiaoyue Zhang, CPA |
| Melissa Murray, CPA | Sanam Zimmer, CPA |
| Renee Muyres, CPA | Shelby Zsombor, CPA |

NEW MEMBERS TO SASKATCHEWAN

Camille Baytalan-Tycholaz, CPA, CGA
Jean Becker, CPA, CA
Dion Bird, FCPA, FCA
Roland Bishop, CPA, CA
Ripjit Brar, CPA, CMA
Daniel Brown, CPA, CGA
Marin Brown, CPA, CA
Rigel Crozier, CPA, CGA
Amanda Finke, CPA, CA
Brennan Gawley, CPA, CA
Glen Goodwin, CPA
John Green, CPA, CA
Veronica Hunt, CPA, CA
Dennis Jackson, CPA, CA
Patrycja Kajda, CPA, CA
Robert Klassen, CPA, CA
Robert Kowalchuk, CPA, CA
Al Vahid Langawala, CPA
Matthew MacKay, CPA, CMA
Colin MacLean, CPA, CA
Robert Mitchell, CPA, CA
Corey Mottus, CPA, CA
Joanne Newman, CPA, CGA
Brett Pudwell, CPA, CA
Timothy Richards, CPA, CA
Barry Slusarchuk, CPA, CA
Cole Tipton, CPA, CMA
Shawn Warrington, CPA, CA
Rachelle Whiteway, CPA, CA
Kristen Willis, CPA, CA
Joshua Zweig, CPA, CA

IN MEMORIAM

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

- Wayne Paul Elton Mang, CPA, CA, from Oakville, ON., on January 14, 2022

Our thoughts are with his family and friends.



WANTED: VOLUNTEERS

You can give back to the profession by volunteering with CPA Saskatchewan. We are looking for volunteers to sit in our Professional Conduct Committee. Please contact Sherri Schmidt at info@cpask.ca if you are interested in donating some of your time and expertise to CPA SK.

LAND LOCATION REQUIREMENT NOTICE

CPA Saskatchewan has recently clarified the definition of “residential address” in the Regulatory Board Rules:

302.1 For the purposes of the Regulatory Board Rules, except as otherwise stated,

- (n) “residential address” means the mailing or physical address of a registrant consisting of one of the following:
- (i) the street address of the registrant’s residence; or
 - (ii) a legal land description of the land on which the registrant’s residence is located.

Based on this new definition, members that have solely a Post Office Box Number or a Rural Route as their address identifier must provide **either a street address or a legal land description upon which they are located.**

Members can change their Street Address (i.e. PO Box 123, 123 Main Street, 101-4581 Parliament Ave.) and/or Land Location (i.e. NW 27-9-25 W2) through the Member Portal or through the online renewal form during Spring Renewal, which began on April 1, 2022.

Spring Renewal

Annual fees, CPD reporting,
& declarations are **due April 15th.**

Starts **April 1st**



TIME



TO RENEW

Spring Renewal began April 1st! Your 2021 CPD Declaration and 2022-23 Member Renewal and Annual Fees are **due on April 15th!**

More information was sent to you about [Spring Renewal](#) on April 1.

A PRINCIPLES-BASED CODE OF PROFESSIONAL CONDUCT – MOVING FORWARD

**RE-PURPOSED FOR CPA SASKATCHEWAN
BY LEIGHA HUBICK, CPA, CA. BASED
ON THE ORIGINAL PUBLICATION DATED
NOV 2021, PUBLISHED BY CPA MANITOBA.**

CPA Saskatchewan recently concluded a project to enhance the Regulatory Bylaws related to conduct, discipline and appeals. A component of that project was to bring into force the core elements of professional conduct as stated by International Ethics Standards Board for Accountants (IESBA)¹. It's the first step in a move towards a more principles-based code of conduct. Many provinces, including Saskatchewan, are discussing the merits of a principles-based code of conduct as compared to the current rules-based code of conduct in regulating the profession in Canada.

Recently, a former provincial CEO and CPA Canada representative on IESBA, Gary Hannaford, FCPA, FCA reflected: "As a strong believer in self-regulation I have often asked myself what the best way is to protect the public. In my opinion, it is through a strongly worded code of conduct that all members adhere to. And I should point out that the purpose of a good Code of Ethics or Code of Conduct is not to try and 'catch' those who don't comply with it, but to provide guidance to members on how to best act when faced with an ethical dilemma. In many respects, the Code should be a resource that members can turn to when the right path forward is not clear."

It is understood then that a code of conduct is an integral part of protecting the public and fulfilling the profession's obligation to self-regulate. The current Canadian Code is rules-based, robust and detailed – it explains what the CPA must do or must not do in fulfilling their ethical responsibilities. If a matter is not specifically captured by the rules, it is difficult to consider a member guilty of professional misconduct.

On the other hand, a principles-based Code focuses on defining the principles that a professional accountant should comply with. It does not only deal with matters specifically addressed in a rule but requires the professional accountant to consider all matters pertaining to complying with a fundamental principle.

Internationally, IESBA's Code of Ethics is principles-based. This means that in jurisdictions where it is in force, accountants must comply with a defined set of fundamental principles. "Once you understand the principles, you then look for threats that would put complying with that principle in jeopardy. If that arises, you would look to reduce

those threats to an acceptable level. If that proves to be too challenging or impossible, the member should not do the work," explained Hannaford.

Although it may seem like it puts additional judgement on a professional accountant, a principles-based system can succeed where a rules-based system can become less clear.

"Our rules-based system is comparable to a set of laws. They are very clear, but it is impossible to write a rule for every possible situation or eventuality. It also needs to be constantly reviewed and updated as new technologies, tools and business environments are constantly changing. A principles-based code eliminates much of that urgency because new circumstances will almost always fall under one or more of the fundamental principles," he said.

CHANGING THE LANDSCAPE IN CANADA

Changing the way the Code of Conduct is written and understood in Saskatchewan does present challenges. One of the most obvious is that the professional accounting body in each province and territory is responsible for the protection of the public within its borders and sets its own code. While the code is generally harmonized across provincial jurisdictions, each province will need to move to a principles-based code if they are to be harmonized.

In addition, each province has slightly different ways for making changes to the code in their jurisdiction. In some places a membership vote needs to take place, in others the board has the authority to approve changes on their own. Still other provinces require provincial government approval, and the province of Quebec has the *l'office des professions* which oversees all regulated professions in that province.

The profession has also worked hard to ensure that the Code of Conduct in each province is as close as possible to one another. In fact, CPA Saskatchewan will be taking steps in 2022 to better align with the current Canadian Code, including the adoption of Rule 216: Compensation Arrangements, the preamble and the interpretations/guidance. The benefit of this collaboration means that members can work anywhere in Canada and know how best to protect the public wherever they are. While coordinating a change across the country might appear difficult at first glance, the fact that collaboration already exists in this area could also make change more attainable.

One of the concerns of a principles-based code in the past is whether it is as enforceable as a rules-based code. Some legal experts have expressed this concern in the past and warned it may be harder to hold those accountable who intentionally violate its rules. "In 2017 the IESBA undertook a very significant project to redraft the code so it would resolve the concerns from the legal community," said Hannaford. "I am confident the International Code, as it's written today, would

¹The IESBA is an independent standard-setting board that develops, in the public interest, high-quality ethical standards for professional accountants worldwide. These standards are included in the International Code of Ethics for Professional Accountants.

pass that hurdle.”

One of the final challenges may be the daunting task of rewriting the code from scratch, and on that point, Hannaford has some interesting solutions too. “Some countries have simply adopted the International Code verbatim. Others have adopted the code and added some unique wording to address specific situations or concerns that are unique to that place. Of course, it could be completely rewritten but at the end of the day it probably does not make the code any stronger.” Rewriting the code to “Canadianize” it does remain a viable option however, and some other countries have taken that approach.

Because of these reasons and others, Hannaford understands that change in this area would not happen overnight. “I think we are getting closer though,” says Hannaford. “Since things are mostly harmonized now, logically I can’t think of a reason they couldn’t be harmonized using a principles-based code instead of a rules-based code. It is going to take a lot of

coordination and thoughtful discussion, but considering it is about fulfilling our number one duty to protect the public, if we agree that a principles-based solution is a better way to do that, then it is work well worth the effort.”

For now, Hannaford hopes that a call for change can happen organically. “It is something that we should all be thinking about because protecting the public is so crucial to the long-term viability of self-regulation in the profession. If this resonates with you, talk to your colleagues about it or have a discussion with your coworkers. Review the current [Code of Professional Conduct](#) and the [International Code of Ethics](#). Your voice is important and the more we talk about these things as a profession, the better off we will be,” concluded Hannaford.

Gary Hannaford, FCPA, FCA and CPA Manitoba Lifetime Award Recipient is the former leader of the Institute of Chartered Accountants Manitoba (ICAM) and CPA Manitoba’s first President & CEO.

NOTICE ABOUT GST

CPA Saskatchewan charges GST on all fees (registration for members and firms, licensing, practice inspection, late charges, professional corporations, events, and PD). The fees are GST taxable pursuant to subsection 136.1 of *The Excise Tax Act*.

CPA Saskatchewan will provide an exemption to GST if one of the following criteria are met:

1. The invoice is for an entity that is exempt from GST by virtue of a Reciprocal Taxation Agreement between the Government of Saskatchewan and the Government of Canada.
2. The invoice is for an entity that is exempt from GST by any other provision of the Excise Tax Act.
3. The invoice is to a member that is non-resident in Canada at the time member fees are charged.
4. The invoice is to a member that qualifies as an Indigenous person situated on reserve at the time member fees are charged.

During the member renewal, members who do not meet the latter two criteria will be charged GST regardless of who pays their member fees.

If you have questions or concerns, please contact info@cpask.ca.

Do you need to REGISTER A FIRM?

[Learn more](#)



REGULATORY NOTICES



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

On November 30, 2021, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended firm:

CAREY L EAST CPA P.C. INC.

The registration of this firm has been cancelled pursuant to Regulatory Bylaw 33.5 due to non-compliance with the Rule underlying their suspension (Practice Inspection) for a period in excess of one (1) year.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

December 10, 2021



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

On November 30, 2021, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended firm:

RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

The registration of this firm has been cancelled pursuant to Regulatory Bylaw 33.5 due to non-compliance with the Rule underlying their suspension (Practice Administration Review) for a period in excess of one (1) year.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

December 10, 2021

RESOURCES, PROGRAMS, NEWS, PROFESSIONAL UPDATES AND EVENTS

FORESIGHT

CREATING HIGH-QUALITY DATA TO REACH YOUR DIGITAL TRANSFORMATION GOALS

It's possible to be data-rich, but information-poor. Organizations that don't take care to ensure the data they use for decision-making is trustworthy face critical obstacles in their digital transformation journey. [Read here.](#)

OPPORTUNITIES AND CHALLENGES FOR THE ACCOUNTANCY PROFESSION

Technology is a double-edged sword. Learn how CPAs can leverage digital transformation by employing a broader skillset that will help them flourish in their organizations. [Read here.](#)

COMPLEXITY AND THE PROFESSIONAL ACCOUNTANT: PRACTICAL GUIDANCE FOR ETHICAL DECISION-MAKING (PAPER 1)



The accountancy profession is evolving to address changing stakeholder needs while continuing to meet public interest responsibilities. Get practical guidance on ethical decision-making as a professional accountant, professional accountancy organization, educator or employer. [Read here.](#)

ETHICAL LEADERSHIP IN AN ERA OF COMPLEXITY AND DIGITAL CHANGE: INTRODUCTION

As ethical leaders and trusted advisors, CPAs rely on professional skills, values, ethics and attitudes to serve their organizations and clients. Read our updated publication to learn how complexity in the professional environment, digital disruption, and mis/disinformation can impact your work. [Read here.](#)

TAX

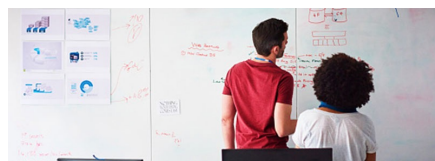
EMPLOYEE HOME OFFICE EXPENSES FOR 2021: GOVERNMENT EXTENDS TEMPORARY RULES

As many Canadians continue to work from home during the pandemic, the government has extended its temporary home office expense rules. Learn about these rules and how they apply for 2021 tax returns. [Read here.](#)

2022 PERSONAL TAX SEASON: WHAT'S NEW FOR 2021 TAX RETURNS

As practitioners work through the 2022 personal tax season, find out about the latest changes to the Canada Revenue Agency (CRA)'s T1 tax return filing program so you can better serve your clients. [Read here.](#)

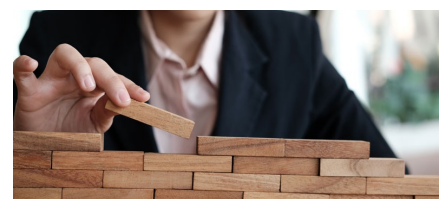
TAX BLOG



Our tax updates help you stay on top of the changing tax environment. Subscribe to the Tax Blog email – make sure to check off Tax Blog in the member preference center to join our growing tax audience today. [Read here.](#)

AUDIT AND ASSURANCE

CAS 315: PREPARING FOR THE NEW RISK IDENTIFICATION AND ASSESSMENT STANDARD



Now is the time. Learn about significant revisions to Canadian Auditing Standard (CAS) 315 promoting a more effective risk identification and assessment – your audit depends on it. [Read here.](#)

PRACTITIONER'S PULSE (APRIL 2022): CAS 315 – PREPARING FOR THE NEW RISK ASSESSMENT STANDARD

Join us for this webinar to hear a representative from the Auditing and Assurance Standards Board (AASB) and practitioners from BDO share key revisions and enhancements to revised CAS 315, as well as tips for implementation. [Read here.](#)

SUSTAINABILITY AND PERFORMANCE MANAGEMENT

INTEGRATING ESGs TO CREATE LONG-TERM VALUE: GUIDELINE AND CASE STUDY

CPAs are well positioned to lead ESG initiatives. Learn how to apply a five-step process to help organizations incorporate the most material ESG factors into existing strategy, risk management, financial planning, governance and more. [Read here.](#)

GET DIGITAL RIGHT: OVERCOMING BARRIERS TO DIGITAL TRANSFORMATION



How are finance leaders across the country viewing digital transformation? Learn about their journey; the common barriers they face and best practices to overcome them. [Read here.](#)

EXTERNAL REPORTING

OVERSEEING ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) MATTERS: A FRAMEWORK FOR BOARDS

The focus on ESG matters is continuing to grow, with increased attention being paid by a wide variety of stakeholders. Boards need to be knowledgeable and engaged in the oversight of ESG matters. [Read here.](#)

CANADIAN PUBLIC COMPANY FINANCIAL REPORTING UPDATE: Q1 2022

Need help understanding recent changes to Canadian financial reporting requirements? Join us for this one-hour webinar to stay current on today's financial reporting hot topics. [Read here.](#)

FRAUD IN AN AUDIT OF FINANCIAL STATEMENTS: WHAT'S YOUR ROLE?

With increased incidence of fraud amidst today's environment, does the auditor's role related to fraud detection need to evolve? Discover revisions being considered to the auditor's responsibilities relating to fraud and what resources are available. [Read more.](#)

ASPE BRIEFING: SECTION 3462 — DEFINED BENEFIT PLANS

Get an overview of the accounting for defined benefit plans under Section 3462, Employee Future Benefits in Part II of the CPA Canada Handbook – Accounting in our updated briefing. [Read here.](#)

6 AUDIOBOOKS FOR BUSY CPAS ON THE GO

Catch up on trends and issues impacting the business and accounting worlds, even with a full schedule. [Read here.](#)

ANTI-MONEY LAUNDERING

RISKY BUSINESS: NON- COMPLIANCE WITH ANTI- MONEY LAUNDERING REQUIREMENTS

Learn about important changes brought to the anti-money laundering and terrorist financing (AML/ATF) legislation and the Criminal Code to deter non-compliance by all reporting entity sectors, including accountants and accounting firms. [Read here.](#)

FINANCIAL LITERACY

A CANADIAN'S GUIDE TO MONEY-SMART LIVING



This EIFLE (Excellence in Financial Literacy Education) Award-winning guide will help you make money management a part of your daily life with easy action steps and self-assessment checklists. [Read here.](#)

PROFESSIONAL DEVELOPMENT

DATA MANAGEMENT VALUE CHAIN: AN OPPORTUNITY FOR ACCOUNTANTS IN THE DIGITAL AGE



Are you ready to propel your career into data management? Learn about the data management value chain and how you can prepare yourself for the challenges and opportunities in today's data-driven world. [Read here.](#)

EXPLAINING THE DIGITAL TRANSFORMATION PROCESS

CPAs' insightful nature, balancing skepticism and due diligence can be beneficial when making key decisions for a business while organizations are digitizing their operations. The pandemic made it a make-or-break proposition for many. [Read here.](#)

THE ROLE AND EXPECTATIONS OF A CFO: DISCUSSION PAPER

Learn the five principles guiding the role and expectations of a chief financial officer (CFO). Are you considering a career as a CFO? Are you hoping to groom one of your employees for a financial leadership role? Chief Financial Officer: Roles and Expectations discusses how the changing role of CFOs affects the education, training and development of professional accountants. [Download your copy here.](#)

ESG SYMPOSIUM JUNE 2, 2022

Join CPAs, senior leaders and other professionals who are ready to make sustainability a priority in every industry. [Read here.](#)

PRACTITIONER'S PORTAL

Find resources to advance your career, learn the latest technical changes and enhance your skillset. [Read here.](#)

THE ONE CONFERENCE & EXPO 2022



The future of accounting relies on CPAs embracing new possibilities. Learn how to work strategically, operate with purpose, and create value at this year's annual member conference. Attend in person or online – your choice! [Register here.](#)



CPA INSURANCE
PLANS WEST



Your Why To Buy.

The reasons an individual may take out a Life Insurance policy are often related to significant life changes. We've made a checklist of some of the important ones below:

- ☐ Getting married
- ☐ Buying a new home
- ☐ Birth of a child
- ☐ New job
- ☐ Death of a loved one
- ☐ Starting a company
- ☐ Becoming a partner at a firm
- ☐ Buying an income property
- ☐ Becoming self-employed
- ☐ Becoming grandparents

We Specialize In Life Insurance Just For CPAs.

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

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Or, visit our website,

cpaipw.ca

AFTER HOURS

CAN YOU NAME THE SONG

A MUSICAL TRIVIA GAME

Music is defined as vocal or instrumental sounds (or both) combined in such a way as to produce beauty of form, harmony, and expression of emotion. We all have one or two special songs that can transport us to a special place and time. Put your headphones on. We are looking for the full song title, the song's lyrics composer(s) and one of the recording artists for the following eight partial lyrics that belong to eight great songs or themes:

1. "So you think that you've got troubles?
Well, trouble's a bubble, so tell old Mr.
Trouble to get lost!"
2. "Didn't mean to make you cry. If I'm
not back again this time tomorrow,
carry on, carry on, as if nothing
really matters..."
3. "Don't carry the world upon your
shoulders. For well you know that it's
a fool who plays it cool by making his
world a little colder..."
4. "She who always seems so happy in
a crowd, whose eyes can be so private
and so proud..."
5. "Once in every life, there comes a
time we walk out all alone and into
the light..."
6. "Love can touch us one time and
last for a lifetime and never let go
'til we're gone..."
7. "Well the names have all changed
since you hung around, but those
dreams have remained and they've
turned around..."
8. "And now I'm glad I didn't know,
the way it all would end, the way
it all would go..."

Please send your answers to Myrna Buttner by April 28, 2022 at mbuttner@cpask.ca. The first 10 members who send the correct answers by the deadline will receive a CPA Journal, a CPA gym towel and a CPA mask. Keep singing!

THE SYZYGY ALIGNMENT

On May 16, 2022, a total lunar eclipse will be visible from North and South America, Europe, Africa, and parts of Asia. It will last for over three hours and be visible at different times in the different regions of the world.

A total lunar eclipse takes place when the Earth comes between the Sun and the Moon and its shadow covers the Moon. Eclipse watchers can see the moon turn red when the eclipse reaches totality.

Total eclipses of the moon happen at Full Moon when the Sun, Earth, and Moon are aligned to form a line. The astronomical term for this type of alignment is syzygy, which comes from the Greek word for being paired together.

33 STARTERS IN 11 ROWS OF THREE

The Indianapolis 500, also known as the Indy 500, is the annual motorcar race held the last weekend in May, at the Indianapolis Motor Speedway.

The race involves a 2.5 mile oval track where drivers make 200 counterclockwise laps. Practices and time trials are held two weeks prior to the race. Typically, the race begins with 33 starters aligned in a grid of eleven rows of three. A formula level, single-seat, open wheel, open cockpit, style car, known as the "Indy car" is used.

With four corners banked at 9 degrees, 12 minutes, the Indianapolis Motor Speedway drives more like a road course than an oval. But each of the corners is different, with weather influencing the car's characteristics.

The first race began in 1911 and was won by Ray Harroun. Since then, the race has celebrated its centennial anniversary with the 100th held in 2016. This year is the 106th Running of the Indianapolis 500, scheduled for Sunday, May 29.

The winner of this event receives prizemoney of over \$2.5 million USD.

SHEEP WITH SHARP EYESIGHT

A small flock in Australia spent three months last year with bionic, artificial eyes, surgically implanted behind their

retinas. These sheep were part of a medical trial that aims to ultimately help people with some types of blindness to be able to see.

The specific goal of the sheep test was to see if the device in question, the Phoenix 99, caused any adverse physical reactions – the bionic eye was said to have been well tolerated by the animals. As a result, an application has now been made to start testing in human patients. The project is led by a team of researchers from the University of Sydney and the University of New South Wales.

The Phoenix 99 is wirelessly linked to a small camera attached to a pair of glasses and it works by stimulating a user's retina, the layer of light-sensitive cells at the back of the eye that convert light into electrical messages, sent to the brain via the optic nerve, and processed into what we see.

DO YOU KNOW A DISSECTOLOGIST

If you think traveling is more fun than arriving at your destination, then you probably enjoy doing a jigsaw puzzle now and again. Experts say that challenging puzzles activate new parts of our brain to help solve them. The term that is used to call someone who plays and enjoys jigsaw puzzles is a "Dissectologist."

The very first jigsaw puzzle is credited to London engraver and mapmaker John Spilsbury in 1767. Today, the largest puzzle in the world is said to be made by German game company Ravensburger. It is a Disney puzzle, dubbed "Memorable Disney Moments," which has 40,320 pieces.

THE EDGE BETWEEN DAY AND NIGHT

The first day of spring is called the vernal equinox. The term vernal is Latin for "spring" and equinox is Latin for "equal night." The vernal equinox is the moment that the sun crosses the equator from south to north, in March. It is reversed in the autumnal equinox which happens in September. The equinox is the only time when the edge between day and night runs perpendicular to the equator, equally illuminating both the southern hemisphere and northern hemisphere. Enjoy your spring!

