

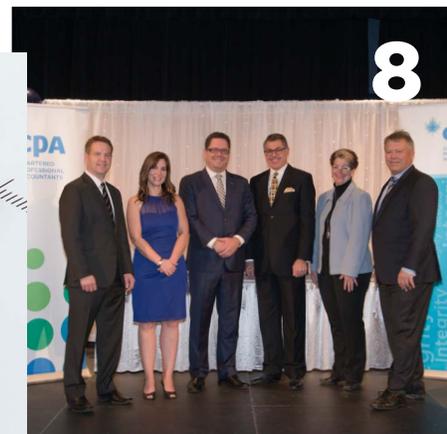


# SKCONNECT

## CPAs: Drivers of Change

Business is changing faster than ever with new rules and new ways of thinking. CPAs are at the center of this rapidly changing business landscape. They are found harnessing technology and data for informed decision-making to minimize the disruptive nature of change and to address the need for prompt, knowledgeable action. Insight is the key to driving and developing strategy.

CPAs demonstrate daily the value the profession brings in helping organizations chart a course in the presence of constant change.



**The Institute of Chartered  
Professional Accountants  
of Saskatchewan**

Suite 101 – 4581 Parliament Avenue  
Regina, SK S4W 0G3  
TEL 306-359-0272  
FAX 306-347-8580  
EMAIL [info@cpask.ca](mailto:info@cpask.ca)  
[cpask.ca](http://cpask.ca)

**Content and Editorial**

Myrna Buttner  
Sue James

**Design and Layout**

MGM Communications  
433 – 20th Street West  
Saskatoon, SK S7M 0X3  
TEL 306-955-4811  
[mgmcommunications.com](http://mgmcommunications.com)



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## BOARD CHAIR **REPORT**

**Blair Davidson**, FCPA, FCA, *Chair of the Board, CPA Saskatchewan*

Hello everyone and welcome to another edition of CPA SKConnect.

It is that time of the year, CFE results time. Congratulations to all the successful CFE candidates and thank you to family, friends, mentors and employers for giving these individuals the opportunity to join our profession.

It is indeed an honour to welcome the successful candidates and we encourage you all to become active members of the profession.

I would also like to congratulate the Honour Roll Candidate, Dustin Lowenberger, from EY Saskatoon. It is indeed a significant accomplishment to be among the top 52 candidates in Canada.

This time of the year always seems to lend itself to a reflection of what has happened over the past year.

We have had a busy seven months at CPA Saskatchewan and for the CPA SK Board. I would like to thank all the members of the Board for their commitment to the profession. Once again, I would like to thank Martin McInnis, FCPA, FCMA, for his leadership over the past two years.

The Board has worked hard over the past twelve months as we focus on member engagement and the growth of the profession.

Thank you to all the members who have volunteered, or offered to volunteer, for the various committees of CPA Saskatchewan and the many events and dinners that were held over the year.

Of course, nothing would have happened without the commitment of the staff at CPA Saskatchewan, they keep the machinery rolling.

We have had a particularly busy last couple of months as we travelled across the province to meet with members telling

our story and listening to any of the issues that the members may have. We have made presentations to members in Swift Current, North Battleford, Prince Albert, Saskatoon, Yorkton, Regina and Weyburn. Thanks to all of you who participated in those meetings. We are encouraged by the engagement of the membership and will do our best to respond to any of the questions or issues that you may have brought to our attention.

On behalf of the CPA SK Board, I would like to wish everyone a very happy and safe holiday season.

Have a Merry Christmas!

Happy Holidays!

### 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 the value of the Canadian CPA profession by:

- Protecting the public interest;
- Supporting its members and candidates; and
- Contributing to economic and social development.



## CEO **REPORT**

**Shelley Thiel**, FCPA, FCA, *Chief Executive Officer, CPA Saskatchewan*

This fall has provided us with an opportunity to celebrate and connect with our members. On December 3, we celebrated our five new FCPAs. The new FCPAs excel at managing change: in the CPA profession, in their businesses, and in their communities. Each of them has contributed positively as leaders of change.

On December 9, we celebrated our 85 candidates who successfully passed the profession's Common Final Examination (CFE). These candidates were part of the 3,516 candidates from across Canada who were successful on the CFE. Congratulations also to Dustin Lowenberger, who was named to the September 2016 CFE Honour Roll as one of the top 52 candidates in Canada. We look forward to a more formal celebration at the convocation ceremony and dinner in Saskatoon on March 4. This event will give the candidates the opportunity to celebrate their achievement with their families, friends and co-workers who have played an important supporting role in reaching this milestone

in their career. These candidates, as they continue on the path to earning the CPA designation, will be the future of our profession. They will have the business, financial and analytical skills that will allow them to navigate the profession through future changes.

Speaking of navigation, the fall was also an opportunity for some of the leaders of our profession, both CPA SK Board members and CPA SK staff, to travel around the province to meet with members. In this initial round of member outreach, we visited seven communities and met with approximately 400 members. It provided us with an opportunity to connect with each other and to share some of the highlights of our profession. The members learned from us and we learned from the members. We hope to reach out to more of our members in 2017.

On behalf of the CPA Saskatchewan team, we wish you a happy holiday season and a happy New Year!



# CPA SK OUTREACH EVENTS FALL 2016

CPA Saskatchewan hosted seven Outreach Sessions around the province this fall, including Swift Current, North Battleford, Prince Albert, Saskatoon, Yorkton, Regina and Weyburn. Approximately 400 members attended the information sessions.

The presentations focused on member updates about the profession, member responsibilities, CPA education highlights and member services. These events also provided

CPAs in attendance with an opportunity to meet CPA SK Board members and senior staff, as well as, the occasion to share their perspectives, ask questions and contribute to the accounting profession in Saskatchewan.

Thank you to all the members who attended one of the 2016 CPA SK Outreach sessions. More Outreach events are planned for 2017. Stay tuned.



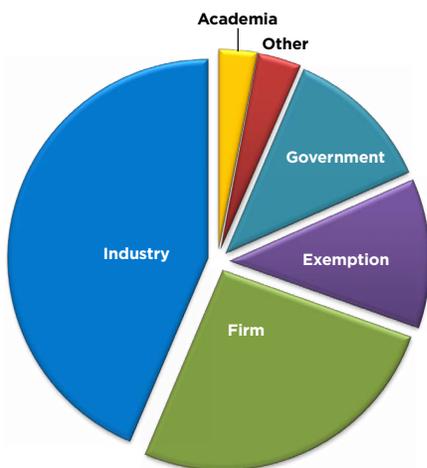
Outreach breakfast session in Prince Albert, held on December 2 at the Quality Inn.



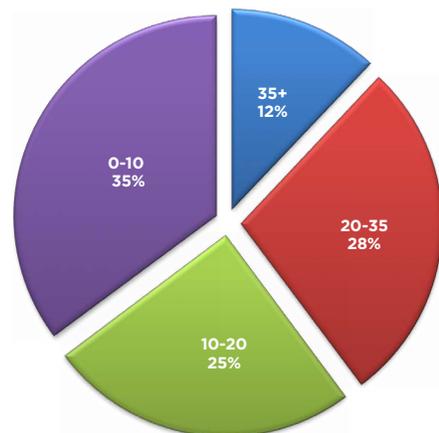
Outreach lunch presentation in Regina, held on December 15 at the Delta Regina Hotel.

# CPAs IN SASKATCHEWAN DEMOGRAPHICS

**Employment Type**



**Years of Membership**



# CPA CANADA NEWS



## UNIFICATION COMPLETE: A NEW ERA FOR CPA CANADA AND THE PROFESSION BEGINS

“Reorganization time” has occurred and a pivotal point in the history of our profession has been reached.

“Reorganization Time” – the time at which virtually all parties to unification became CPA bodies – occurred at exactly 11:59 p.m. on September 27, 2016, the day before the CPA Canada Annual General meeting. This was a pivotal point in the history of our profession. Unification – the goal that so many have worked so tirelessly to achieve under the leadership of the provincial and national councils and boards – is essentially complete. This was both an exciting journey and an extraordinary achievement for the profession.

## A UNITED FRONT

All parties to unification are now Organization Members of CPA Canada with the exception of the Northwest Territories and Nunavut, which are awaiting the passage of CPA legislation. In the meantime, the three legacy bodies in those jurisdictions have entered into an agreement to act as a unified body with respect to everything except statutory matters, for which authority must rest with the legacy bodies. Also, the governments of the NWT and Nunavut have agreed to the use of the CPA designation (appropriately tagged) prior to the passage of legislation.

## UPDATES TO BY-LAWS AND BOARD

To reflect the transition to a full state of unification following the Reorganization Time, the [CPA Canada by-laws](#) were updated and the board was renewed. The Transitional Board of 22 was streamlined to 12 directors with the desired rotation to ensure its continued vibrancy.

The attributes of the ideal post-reorganization [CPA Canada Board](#) had been identified by the Nominating and Governance Committee and consultation with the regional bodies ensued. A tremendous spirit of cooperation was displayed and national/regional consultation will be ongoing with respect to board nominations to achieve the diverse board required. The new board was elected at the first meeting of Organization Members on September 28, 2016.

## SAYING FAREWELL TO OUR LEGACY BODIES

With our goal of unification of the Canadian accounting profession achieved, the last annual meetings and special meetings of the CICA and CMA Canada were held on September 28, 2016, at which time motions to dissolve the corporations were passed. Similar action will be taken by CGA-Canada when it has fulfilled all of its post-unification responsibilities.

## DRIVERS OF CHANGE REPORT



Plan today to manage tomorrow. What dialogue should business leaders start today for a prosperous future? The purpose of the report is to spur discussion amongst CPAs and their colleagues.

Looking out to 2030, what are the key challenges and opportunities for the Canadian and global business community?

We asked this question, among other probing questions, to leaders in business, academia and public life across the country to gain their perspective on how organizations can better prepare for the future. Their responses and insight will be incorporated in the upcoming report.

The *Drivers of Change Report* will discuss the different drivers of change and their related business implications. The purpose of the report is to spur discussion amongst CPAs and their colleagues to better understand the implications for their organization in key areas driving change: economic, environmental, geopolitical, technological, social and demographics.

Stay tuned for the *Drivers of Change Report*. Visit periodically for updates and to find out more on how CPAs will play an important role in this future environment.

# RESOURCES TO NAVIGATE CHANGE

Keeping on top of change is essential to any business success. CPAs have a number of resources to help your business navigate change.

CPAs are your key resource to help your business thrive and navigate the disruptive forces of change.

## NEED MORE HELP?

These CPA resources may also be of interest to you and your business:

### Navigating change

- **Scenario Planning:** Learn to make organizational decisions in uncertain, unpredictable and volatile environments, using scenario planning. This three-part series is your essential guide to the six-step scenario planning approach.
- **Future Value Drivers:** Turn your invisible assets into tangible profit by learning about the five-step process for successful measurement, mapping, management and reporting.
- **Strategies for Creating Shareholder Value in a Low-Growth Environment:** Learn the success factors for creating shareholder value in a low-growth economy by examining the experiences of four successful Canadian companies.
- **Developing Robust Strategies for Uncertain Times:** Successful companies survive and prosper in uncertain times by adapting their business strategy to changing circumstances. Our two-part report provides an insightful overview for management discussion.



The CPA Canada Navigating Change video is posted on their website

### Diversity

- **Female talent management: Toolkit for organizations:** Learn to attract, retain and develop women in the accounting profession at the organizational level.

### Climate change



- **Four Ways Climate Change is Affecting your Organization:** Climate change is not only an environmental issue; it's also a very real business issue. By planning for these consequences, you can save money, gain a competitive advantage, and turn risks into opportunities.
- **A Starter's Guide to Sustainability Reporting:** Take advantage of this excellent roadmap on how to begin reporting on your organization's sustainability performance.

### Additional business resources

- **Finance and Accounting Outsourcing:** Learn the main advantages of finance and accounting outsourcing (FAO), and how you can add value to FAO decision-making processes in our overview document.
- **The State of Enterprise Risk Management in Canada:** Find insights from Canadian financial executives on how their organizations are managing enterprise risk in today's uncertain economic environment.
- **From Bolt-On to Built-In: Managing Risk:** Learn how integrating risk management and internal control throughout your organization is more beneficial than a stand-alone function.

For more information visit CPA Canada's website at [cpacanada.ca](http://cpacanada.ca).

# CHANGE AS A CONSTANT THEME IN NEW CPA CANADA AD CAMPAIGN

Canada's Chartered Professional Accountants (CPAs) launched a new fall national advertising campaign that demonstrates the value the profession brings in helping organizations chart a course in the presence of constant change.

The new campaign includes television, online video, print, digital and social creative running in English and French across Canada. The broadcast creative includes a visual thread of shots that feature CPAs at the center of the rapidly changing business landscape. They are showcased harnessing technology and data for informed decision-making, whether in print, digital and social media, the ad illustrates the disruptive nature of change and the need for prompt, knowledgeable action.

Developed by DDB Canada, the campaign is based on brand positioning by Interbrand Canada with media buying and planning by PHD Canada. This is the first communications campaign the CPA profession has launched since partnering with the three agencies in June 2016.

"Business is changing faster than ever with new rules, new ways of thinking and new business models – all courtesy of technology," says David Ross, creative director, DDB Canada. "The campaign highlights that with the new business landscape, comes a myriad of info and data that CPAs can leverage to make more informed and insightful business decisions."

"Insight is the key to driving and developing strategy. The campaign reinforces the ability of CPAs to leverage their expertise and ethical fortitude to navigate through disruptive change," said Carol Wilding, chair of CPA's Branding Committee and CEO of CPA Ontario.

The campaign will run until March 2017. The CPA profession's new "Navigating Change" campaign will also be reflected in a recruitment toolkit to enlist students across the country.

9:00  
MONDAY

**Change** 1 min ago

Hey Ben, I'm about to send the market into a nosedive.

SLIDE TO READ >>>

Change doesn't always go your way.

Nope, it's a disruptive force. But it does send millions of tiny messages before its arrival: Data. CPAs analyze the data and identify patterns to make informed, insightful decisions that can change the fortunes of your business.

 **CPA** CHARTERED PROFESSIONAL ACCOUNTANTS  
Navigating change.

CPAsNavigatingChange.ca

# CPA SK MEMBER RECOGNITION GALA 2016

CPA Saskatchewan hosted its first annual Member Recognition Gala on Saturday, December 3, 2016, at the Conexus Arts Center in Regina, where our five newly minted Saskatchewan Fellow CPAs were honored. They are: Regan Exner, FCPA, FCGA, Dallas Green, FCPA, FCGA, Nathalie Johnstone, FCPA, FCA, Bob Korol, FCPA, FCMA and Mike Pestill, FCPA, FCMA.



Blair Davidson, FCPA, FCA, Chair of the Board, CPA SK.



(L to R) New FCPAs, Regan Exner, FCPA, FCGA, Dallas Green, FCPA, FCGA, Mike Pestill, FCPA, FCMA, Bob Korol, FCPA, FCMA, and Nathalie Johnstone, FCPA, FCA with Chair Blair Davidson, FCPA, FCA.

The purpose of the CPA SK Member Recognition Gala is to formally recognize members who have contributed time and energy to their work, the profession and our communities. Our 2016 Fellowship recipients are not only strong ambassadors of the CPA profession; they are also leaders in our communities and drivers of change.



The Gala was held at the Conexus Arts Centre, in the Jacqui Shumiatcher Room, on December 3.



The MC for the Gala was Martin McInnis, FCPA, FCMA, Board member.

The Master of Ceremonies, Martin McInnis, FCPA, FCMA, introduced the honorees. Blair Davidson, FCPA, FCA, Chair of the Board, CPA SK, toasted the new FCPAs and presented them with their Fellowship certificates and pins.

*Congratulations to our new FCPAs!*

# CALL FOR FCPA NOMINATIONS

Do you know a member who has provided meritorious service to the profession and community or has brought distinction to themselves and to the CPA profession?

Nominations are now being accepted for CPA Saskatchewan's most prestigious honour – the Fellow Chartered Professional Accountant (FCPA) designation.

Deadline for submission of nominations is January 20, 2017.

## ABOUT FELLOW CPAs

The Chartered Professional Accountants of Saskatchewan (CPA SK) 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).

The individuals who are eligible for nomination must meet the following criteria:

- The CPA must be a member in good standing of CPA SK
- There is no minimum required of years of membership before being eligible for nomination
- The individual will have demonstrated exceptional leadership, performance and made remarkable contributions in at least one of the following areas:
  - Professional career
  - Volunteer involvement to the accounting profession
  - Volunteer contribution to a professional, community or charitable organization
- FCPAs may be granted posthumously to a member who was in good standing during his/her lifetime
  - Members who reside outside the province of Saskatchewan may be considered for an FCPA for the following reasons:
    - Contributions relevant to the Saskatchewan CPA profession or community, and/or
    - Exceptional service to the Canadian or international CPA profession

For more information please review the FCPA SK Standard Criteria.

Nomination Forms are posted on our [website](#).

## CONGRATULATIONS TO THE CFE WRITERS!

Congratulations to the 85 CPA Saskatchewan candidates who successfully completed the CFE (Common Final Examination) of the CPA Professional Education Program in September 2016!

Among this group of successful writers was Dustin Lowenberger, our national honour roll recipient. “On behalf of the CPA Western School of Business, I am proud of the 1188 successful Western Canadian candidates on the September 2016 CFE,” says Steve Vieweg, FCPA, FCMA, CEO. “They have developed and demonstrated technical and professional skills through rigorous education and evaluation, and we wish them well as they enter the next stage of their careers.”

Convocation for the successful CFE writers will be held Saturday, March 4th, 2017 at TCU Place in Saskatoon.

A formal invitation and a registration form will be emailed to the successful candidates a few months prior to the 2017 Convocation date.

## YEAR IN REVIEW: MONEY AND CPD TOP THE LIST

If you missed them the first time, catch CPA Canada's top stories, webinars and videos in this annual roundup.

We've also tracked our top conferences so you can start planning for the new year.

CPA Canada's website now receives over three million visitors a year, up 33% from 2015.

We dig into the analytics to discover what piqued your interest.

## Top Stories

This year's top *Member News* story also happens to be one of the most-read stories on the [CPA Canada website](#). “It Pays to Be a CPA” includes an interactive report and an infographic.

[It pays to be a CPA](#) – The second biennial CPA Profession Compensation Study surveyed 27,863 professional accountants across the country.

[Personal finance cheat sheet – 2016 David Trahair's](#) original personal financial cheat sheet was a huge success. In 2016, the CPA came back with some important updates.

[9 ways to boost your CPD](#) – Whether you're starting out as a CPA or have been in the business for years, you have many options to update your skills and knowledge.

Visit [cpacanada.ca](#) and read about the most watched webinars, most viewed videos and top three conferences in 2016.

# REGULATORY MATTERS



The Institute of Chartered Professional Accountants of Saskatchewan

## NOTICE OF RULE AMENDMENTS

Registrants are subject to a regime of regulation defined as Rules which, “means and includes any right, requirement, obligation of a registrant or duty or power of the Institute that is set out in the Act, a Bylaw, a Board rule, a Discipline Committee rule and the Uniform Rules of Professional Conduct, as amended from time to time.”

Please be advised that since our previous notification on October 30, 2015, the CPA Saskatchewan Rules have been amended on February 5, 2016, February 29, 2016, May 10, 2016, May 13, 2016, August 11, 2016 and September 21, 2016. To access the current version of the Rules please visit our website at [cpask.ca](http://cpask.ca).

You will also find at that web page:

- a) a listing of Rules which have been amended or repealed after the approval of the initial rules made concurrent with proclamation of the Act; and
- b) an explanation or rationale for the amendments to the Rules up to September 2016.

November 30, 2016



The Institute of Chartered Professional Accountants of Saskatchewan

## NOTICE OF RECOMMENDED SUSPENSION OF REGISTRATION AS A MEMBER

Below is a list of members that CPA Saskatchewan staff has not been able to contact, and therefore, whom may not have received various communications from CPA Saskatchewan since proclamation of *The Accounting Profession Act*:

Sheila Anderson	Richard Nichol
Raymond Bentley	Leonard Ordon
J.R. Hill	R. Paul Shupe
Andrew Lindsay	Leonard Waddell

**These persons are notified that their member registration will be recommended for suspension sixty (60) days after this notice pursuant to Regulatory Bylaw 32.1 and 130.10 due to non-compliance with one or more of Bylaws 4.4, 130.1, and 130.9 and Board rule 467.1.**

If you are one of the above noted members, please contact the Registrar at [registrar@cpask.ca](mailto:registrar@cpask.ca) to update your contact information.

Authorized by:  
William Hill, FCPA, FCA, CMA  
Registrar

December 22, 2016

## IN MEMORIAM

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

**David Bonham**, FCPA, FCA, from Kingston, ON., on September 11, 2016.

**J. William Parker**, CPA, CA, from Yorkton, SK., on November 4, 2016.

**Vance Molder**, CPA, CA, from Weyburn, SK., on November 11, 2016.

Our thoughts are with their families and friends.

## NOTICE TO COMPLY

Members are reminded that not receiving a notice to comply with CPD reporting, or member renewal, because of a spam filter, is not a valid reason to cancel late fees.

## CPD AUDIT

All members are eligible for an audit of their reported CPD and documentation should be maintained for a minimum of four years, per Regulatory Board rule 345.5.

## Congratulations to our new members through graduation

Richelle Blum, CPA  
Wade Bruce, CPA, CGA  
Laura Conly, CPA, CA  
Alycia Evans, CPA  
Kayla Hamilton, CPA  
Ryan Hillstead, CPA, CGA  
Nevin Jantz, CPA, CA

Weiwei Jiang, CPA, CGA  
Breanne Kushneriuk, CPA  
Glen Le, CPA  
Kathryn Lepage, CPA  
Brenton Marchuk, CPA  
Jordan McGratten, CPA, CGA  
Justin Morin, CPA

Roxanne Olynyk, CPA  
Christopher Scott, CPA, CA  
Linda Taylor, CPA  
Rebecca Ward, CPA  
Kendal Wilson, CPA

## New members to Saskatchewan

Jeffrey Chang, CPA, CA  
Adrienne Ferchoff, CPA, CMA  
Hannah Gillon, CPA, CA  
Vinod Gupta, CPA, CGA  
Cherice Johnson, CPA, CMA  
Anastasios Kostopoulos, CPA, CA

Jodi MacMillan, CPA, CMA  
Suresh Madaan, CPA, CGA  
Landis McEwen, CPA, CA  
Nicole Meester, CPA, CA  
Yun Ni, CPA, CGA  
Bridget Noonan, CPA, CA

Christopher Ottenson, CPA, CMA  
Shamiran Paul, CPA, CGA  
Manjit Singh, CPA, CGA  
Marshall Yee, CPA, CMA

## New members through Mutual Recognition Agreements

Muhammad Bilal, CPA



## WANTED: VOLUNTEERS!

You can give back to the profession by volunteering with CPA Saskatchewan. We are looking for volunteers to sit on our regulatory and advisory committees. Please contact Sherri Schmidt at [info@cpask.ca](mailto:info@cpask.ca) for more details, if you are interested in donating some of your time and expertise to one of our CPA committees.

# FALL 2016 CPA CONVOCATION HELD IN REGINA

CPA Saskatchewan hosted its Fall 2016 Convocation of Graduates, Dinner and Dance, on Saturday, October 1, in Regina, at Queensbury Centre.

At this historic ceremony we convoked 75 CPA graduates; the last group of graduates who completed the legacy CGA education program. It was an amazing day, full of wonderful moments. Congratulations to all our graduates!

The CPA Canada Message was delivered by Alain Côté, FCPA, FCA, Chair of the Board, CPA Canada. The Convocation Address was delivered by Regan Exner, FCPA, FCGA, Vice-Chair of the CPA Saskatchewan Board of Directors.

The graduates were introduced by family, friends, or professional colleagues.

The ceremony ended with a moving Valedictorian Speech by Brian Johnson, CPA, CGA.

The master of ceremonies for the morning and afternoon events was Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan.

Following the ceremony, a Convocation Dinner and Dance was held. After dinner, toasts were delivered and introductions were made. Everyone celebrated with music or conversation. The Sundog Band kept the celebration going on the dance floor until 1 a.m.

CPA Saskatchewan congratulates all our CPA graduates. Thank you to all the family members, employers and friends of the graduates who attended the convocation events. They made the day a very special occasion.



Platform Guests: (L to R) Steve Vieweg, FCPA, FCMA, CEO of the CPAWSB, Shelley Thiel, FCPA, FCA, CEO of CPASK, Regan Exner, FCPA, FCGA, Vice-Chair of the Board, CPASK and Alain Côté, FCPA, FCA, Chair of the Board, CPA Canada



Graduates reading the CPA Pledge



Graduates and guests



Alain Côté, Chair of the Board, CPA Canada



Piper leads Platform Guests and Graduates out of ballroom



Taking a group photo of the CPA Graduates

# CPA Saskatchewan 2016 Fall Graduates

CPA graduates who completed the legacy CGA education program



Marcia Adderley



Samantha Allison



Pamela Anderson



Asmat Anwar



Chris Bachiu



Yanfeng (Brenda)  
Bai



Trisha Braun



Andrea Campbell



Chen Chen



Muya (Amy) Chen



Sameer Chhetry



Daryle Craine



Levi Derksen



Amy Ewart



Karen Fung



Craig Gardner



Crystal Harris



Carla Hedman



Lynnzi Henderson



Cory Hickey



Teri Hillacre



Ryan Hillstead



Xiaoshan (Echo)  
Huang



Weiwei  
(Catherine) Jiang



Brian Johnson



Rajesh Joshi



MinJung Kim



Chelsea Kohl



Veronica Laye



Warren Lemke



XiaoBei Li



Yun Ping Lin



Allan Lorezca



Guada Macapulay



April Madden



Rochelle Majore



Jordan McGratten



Dan Nguyen



Tosin Cathy  
Olajide



Sherri Pronych



Muhammad  
Rashid



Tyler Roberts



Lori Schmidt



Jennifer  
Schoettler



Maria  
Schulkowsky



Vasyi Shkabara



Trevor Simon



Kyleah Smandych



Brent Squires



Shannon St.Onge



Farhan Syed



Morgan  
Thompson



Daniel Toews



Ruby Anna  
Tricker



Wei (Michelle)  
Wang



Blaine Weimer



Jillian Willick



Na Xie



Yisu (Amy) Xie



Yun You Xu



Brett Zabolotney



Zhebing Zhang



Guanghao Zheng



Yinglan Zhou

**Photo Unavailable:**

Kristine Brown  
Wade Bruce  
Ying Ding  
Adrian Johnson  
Mohammad Kabir  
Sarah Laczko

Peter Nelke  
Sone Stanley Ngole Ajang  
Huimin Tian  
Kathleen Verishine  
Jillian Wabugwe



## ADVENTURE IS NOT A DESTINATION, **IT IS AN ATTITUDE**

**Cliff Isaak**, FCPA, FCGA

Clifford Stanley Isaak has worked outside of Canada and in former Soviet Union countries for the past 22 years starting from leading the introduction of IFRS and the change of accounting standards in Central Asia. “Bookkeeping under Communist rules was based on a mandatory Chart of Accounts and a Balances Report which was essentially a trial balance”, Cliff explains. “A transformation was made to preparing Balance Sheets, Income Statements and even Disclosure Notes which were the toughest to implement. It has been a dramatic change to see companies and the business environment transform in a relatively short period of time. As a partner with PwC, I was given the opportunity to open offices in four countries and witness the development of new joiners into top-performing professionals who now are working around the world. It has been an adventure indeed to be involved first-hand in such an epic event in history. My motto is that adventure is not a destination or even a journey, it is an attitude.”

Cliff grew up in Saskatchewan. He completed a Business Administration degree at Red River College in Winnipeg and then went on to complete the legacy CGA program, obtaining his Certified General Accountant designation in 1982. In 1989 he was named a Fellow CGA in recognition of his outstanding achievements.

Mr. Isaak moved to Tbilisi, Country of Georgia, in 2005. Georgia, a country at the intersection of Europe and Asia and a former Soviet republic, is home to Caucasus Mountain villages and Black Sea beaches. It’s famous for Vardzia, a sprawling cave monastery dating to the 12th century and the ancient wine-growing region Kakheti. The capital, Tbilisi, is known for the diverse architecture and mazelike, cobblestone streets of its old town.

Currently, Cliff is employed by the Kura Basin Operating Company (KBOC), the operating company for two Gas and Oil PSA Companies in the Country of Georgia. The two companies have a Production Sharing License for the

development of the two blocks (591 sq kms) and work includes exploration and drilling of new wells and operating existing wells.

As the CEO of the KBOC, Cliff’s role is to provide leadership and oversight to the various technical, administrative and financial teams on behalf of the shareholders. “Given the crude oil price plummet of 2015, much of the work has focused on cost cutting and reducing the cost of lifting a barrel of crude,” he said. “A major drilling campaign was undertaken in early 2015 with a target depth of nearly 4,000 m, however, drilling was halted at 3,300 m, when the well collapsed due to a geological fault. Preliminary work is now underway to again attempt to reach the target, however, drilling to such depth is much more expensive than in Saskatchewan for example. The wells and operations base are about an hour outside of Tbilisi and 2/3 of the staff work there.”

Mr. Isaak is also the Honorary Consul of Canada to Georgia, so he is very involved in helping Canadians who live or visit the country of Georgia.

In addition, Cliff finds time to share his time and talents with the community. “I am involved in several charities in Georgia, focused on the most vulnerable groups of children and the elderly,” he noted. “Orphanages and hospice care are my two personal targets and, as an auctioneer, I am very involved in fundraising endeavors. For example, on December 10, we held a Black Tie Gala dinner and Charity Auction for a hospice and orphanage. Last year we raised over \$100,000 USD and this year we raised over \$90,000 USD.”

It has been said that without change there is no innovation, creativity, or incentive for improvement. Great leaders initiate change and they have a better opportunity to manage the change that is inevitable.

There is no doubt that Cliff Isaak is a great leader. He leads by example and holds the right attitude, knowledge and skills as a great agent of change.

# MERLIS BELSHER PLACE ANNOUNCED



On October 13, 2016, plans were announced for the new twin-ice facility to be built on the University of Saskatchewan campus, near the Saskatoon Field House.

Merlis Belsher, CPA, CA, announced a \$12.25 million donation to the proposed new arena. The donation is the largest received from an alumnus and individual in the university's history. Merlis Belsher is an accomplished accountant, lawyer, entrepreneur and philanthropist.

Built in 1929 and affectionately called the "Dog House", Rutherford Rink has fallen well below the standard of quality required for a competitive university athletic program. Student intramural and community-based programs and teams also experience challenges with the outdated facility. Although renovated numerous times, it has been clear for many years that Rutherford is beyond repair.

Mr. Belsher was honoured to kick off the campaign with his unprecedented contribution to his alma mater. The new ice facility will be called Merlis Belsher Place in honour of the historic and generous donation.

## CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

The CPA Saskatchewan Scholarship Fund Inc. (the Fund) is an affiliated but independent entity to CPA Saskatchewan. There are a variety of scholarships and bursaries and students from the CPA preparatory courses and candidates from the PEP program will be eligible to apply based on their marks and community activities.

All CPA Saskatchewan members are members of the Fund.

The purposes of the Fund are listed below:

- The Fund was established to provide scholarships, bursaries or grants to those enrolled in the Institute of Chartered Professional Accountants of Saskatchewan educational program. These are defined as both the CPA preparatory courses and the CPA Professional Education Program (PEP). Both of these programs are delivered by the CPA Western School of Business.
- These scholarships, bursaries or grants are to assist recipients in the continuation of their course of studies in Saskatchewan leading to the CPA designation.
- The activities of the Fund are restricted to promotion of higher education by providing bursaries, scholarships and grants to qualified students.

The Fund is managed by a Board of volunteers and supported by the CPA Saskatchewan office staff. The current Board are: Don Walker CPA, CGA (Chair), Natalie Styles CPA, CGA (Secretary), Julie Tsui CPA, CGA (Treasurer), Darlene Biggins CPA, CMA, Kristin Walker CPA, CA and Mike Melanson CPA, CGA.

The Fund Board firmed up its scholarship program this year and they will award scholarships and bursaries for 2016. The deadline for students to apply is December 31.

Students and Candidates enrolled in the CPA preparatory courses or the PEP program will be eligible for scholarships based on their marks and community activities. In addition, students and candidates may be eligible for bursaries based on need.

The Fund is primarily supported by donations. Some of these have come in the way of memorial donations. The Fund is a registered charity through the Canada Revenue Agency.

Members are encouraged to support the CPA Scholarship Fund and to give a donation. 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. To donate, please contact Myrna Buttner at [mbuttner@cpask.ca](mailto:mbuttner@cpask.ca) or at 306-337-4852.

Thank you!

# MEMBER SERVICES NEWS

## PROFESSIONAL DEVELOPMENT COURSES

Our professional development (PD) season is now half way. Winter Professional Development courses are now open for registration. Please refer to our [2016/17 PD calendar](#) to check courses being offered between January and March 2017.

A sample of upcoming course offerings in the Winter of 2017 follows:

- Becoming a Skilled Negotiator – February 14, Saskatoon
- Budgeting and Financial Management – March 14, Regina

Register for your selected courses online through the CPA Saskatchewan Member Login using your PD passport or credit card.

For registration inquiries, contact [Rhonda Day](#) (306) 337.2836. For course content inquiries, contact [Shelley Lukasewich, CPA, CGA](#) (306) 337.2841

## OUR NEW CPD REPORTING TOOL IS LIVE!

You can now go online to the member portal at [our website](#) to report your 2016 CPD activities! Our new CPD Tool is live!

A walkthrough and Frequently Asked Questions (FAQ) series [have been posted](#) to assist you with your CPD reporting. Please review both prior to contacting CPASK with questions.

The deadline for reporting CPD hours earned between January 1, 2016 and December 31, 2016 is [February 15, 2017](#).

Please remember that members will be required to report their first CPD three-year cycle by February 15, 2018, for the period January 1, 2015 to December 31, 2017.

## CPA SK EXECUTIVE FORUM SAVE THE DATE

The CPA Saskatchewan Forum, scheduled for September 14 to 16, 2017 in Saskatoon, is a two-day, CPD eligible event that provides both networking and professional development opportunities to participants. A Texas Scramble format golf tournament will be held on the morning of Thursday, September 14, followed by a dinner at the Delta Bessborough that evening. Presentations covering a range of topics relevant to accounting professionals will be held throughout the day on Friday, September 15. It is sure to be an informative and enjoyable event. More information will be available in the coming months.

## NEW MEMBER ORIENTATIONS HELD

CPA Saskatchewan held orientation sessions in October 2016 in Regina and Saskatoon for new CPA members in our province.

The presentations included information about the Institute's governance, member services, Rules of Conduct, the Continuing Professional Development (CPD) requirement, and the role and responsibilities of CPAs.

## CPA SASKATCHEWAN'S SPRING 2017 CONVOCATION SAVE THE DATE

The next CPA SK Convocation Ceremony and Dinner is scheduled for Saturday, March 4, 2017, in Saskatoon, at TCU Place, for candidates who were successful on the May and September 2016 CFEs. Invitations to all eligible graduates will be sent out early in the new year.

## CPA SASKATCHEWAN'S CONFERENCE 2017 SAVE THE DATE

The next CPA SK Conference will be held in Saskatoon on June 13 (evening) and June 14 (all day) at TCU Place. Conference registration packages will be available in the new year.

## CONGRATULATIONS TO...

- Greg Fieger, CPA, CMA, on his induction to the Regina Sports Hall of Fame. Greg is a former member of the Saskatchewan Roughriders, Regina Rams, University of Regina Cougars men's hockey team and the Regina Pats.
- Colin Finch, CPA, CA, of Regina has been appointed to the CPA Western School of Business Board.
- Lori Ireland, CPA, CMA, of Regina, has been appointed to the CPA Insurance Plans West Board.
- Jill Johnson, CPA, CA, of Saskatoon has been appointed to the CPA Western School of Business Board.
- Ashley Kennedy, CPA, CA, of Regina, has been appointed to the *CPA Magazine* Editorial Advisory Board.
- Regan Schmidt, CPA, CA, of Saskatoon, has been awarded U of R's Outstanding Young Alumni Award 2016.
- Dale Schoffer, FCPA, FCA, from Regina, on his appointment as chair of the CPA Insurance Plans West Board.
- Julie Tsui, CPA, CGA, on her appointment as Lecturer for the Department of Accounting at Edwards School of Business, University of Saskatchewan.

# CPA SK STAFF NEWS



## Mapula Akinloye

Congratulations to Mapula on her new position as Administrative Assistant for Regulatory Affairs, which started on September 9. Mapula is working on practice inspections and licensing. Best of luck in your new role!



## Ann Adefuye

CPA Saskatchewan welcomed Ann as our new Administrative Assistant in October 2016. Ann is responsible for providing administrative support, assisting with member events, candidate services, phone calls and faxes, the professional development program, registrations and payments, data entry and other related activities. Welcome Ann!

# CPA INSURANCE PLANS WEST

## 3 Tips to Help CPAs Choose the “Right” Life Insurance

As a famous saying goes, “You don’t buy life insurance because you are going to die, but because those you love are going to live.” Life insurance isn’t something most people want to talk about, but as a CPA, you understand the financial risk and the need to protect one’s assets and family. But, how do you choose the right amount of life insurance? Read on for our top three tips for CPAs to choose the right amount of insurance and save big along the way.

**1 Determine your expected coverage needs.** Many companies offer two-times your wage as a general life insurance coverage, but you need to determine if that’s enough for you and your family. Your lifestyle may not be covered with that amount. Consider the amount you will need to at least pay off your home, your vehicles, your commercial debts, your funeral, and your estate taxes.

**2 Focus on your health.** Prior to getting insurance, or if you’re renewing or changing providers, getting healthier will only save you money. Now is the time to make some “Life Insurance Resolutions” and stick to them in order to get the “right” picture of your health in your insurance quote. Quit smoking (being smoke-free for 12 months can drop your rates to that of a non-smoker). Drink less (under 3 drinks a day). Lose some excess weight (keep to a body-mass index of under 30). Doing these things to make your health more appealing can help make your rates more appealing.

**3 Use your CPA designation.** One of the benefits of being a CPA in Western Canada, is that your designation lets you join in the savings of CPA Insurance Plans West. Whether looking at individual or firm plans, banding together with the almost 80,000 other CPA members in the plan offers you the leverage of your profession to offer unique programs and pricing that’s up to 30% off industry rates. The “right” insurance is one that gives you the best bang for your buck.

Don’t wait to get your life insurance taken care of, mark a date on your calendar to take care of your life insurance and rest assured that your loved ones will be protected and provided for during the worst-case scenario, while you cover yourself with the “right” life insurance.

About the Author: Since 1975, CPA Insurance Plans West has worked exclusively as a non-profit organization on behalf of CPA individuals and CPA firms of all sizes. Visit us at [cpaipw.ca](http://cpaipw.ca) or call 1-800-661-6430.



# RESOURCES, PROGRAMS, PROFESSIONAL UPDATES AND EVENTS

## CLIMATE CHANGE

### City of Montreal: Adapting to climate change (Case study 6)

Learn how the City of Montreal is responding to the impacts of climate change on its infrastructure and residents' well-being. [In this case study](#) from CPA Canada, you'll learn how CPAs are supporting the city's adaptation plan by building the business case, assisting in capital budgeting and resource allocation, and providing project management and leadership.

## FINANCIAL LITERACY

### Here's what's new on CPA Canada's Financial Literacy blog

CPA Canada's expert bloggers share top tips and personal stories about money to help Canadians get on the right track to making smart financial decisions. Here are the latest posts from CPA Canada's Financial Literacy blog:

- [Saving for the unexpected](#)
- [Tuition fees: The true cost of education \(Part 1\)](#)
- [Tuition fees: The true cost of education \(Part 2\)](#)
- [How to protect kids from scams](#)
- [Money management is a high school must](#)
- [First-time entrepreneurs: Boldly stepping into the unknown \(Part 2\)](#)
- [Market rates on kids' allowances](#)
- [Financial planning for peace of mind, part 1](#)
- [Financial planning for peace of mind, part 2](#)

### Become a CPA Canada financial literacy volunteer

Join CPA Canada's financial literacy program. [Visit the CPA Canada website](#) to learn more about the opportunities.

## GOVERNANCE

### Small company boards: Questions for potential advisors and directors

Are you considering joining the board of a small organization or are you a small company owner or manager? [This publication](#) from CPA Canada will help you understand the role of an advisory or fiduciary board.

## FINANCIAL REPORTING

### Non-GAAP measures: Academic literature review (1996-2016)

Gain insights from [20 years of global academic research on non-GAAP measures](#) to better understand the reporting, governance, regulatory, and educational aspects of non-GAAP measures, as outlined in this CPA Canada paper.

## AUDIT & ASSURANCE

### Blog - Review and compilation engagement standards updates: Building consistent performance

The AASB is updating standards dealing with reviews and

compilations to align with changes in practice. CPA Canada's Eric Turner highlights these changes and their implications in the latest [Audit Quality Blog post](#).

### Professional skepticism: Time to apply it beyond the audit?

Should the concept of professional skepticism be extended beyond audit and assurance engagements? CPA Canada's Eric Turner contemplates this in his [Audit Quality Blog](#).

## TAX

### Blog - Tax audit? Think before waiving your rights

To smooth the tax audit process, taxpayers can agree with the Canada Revenue Agency (CRA) to waive their objection rights. But before they do taxpayers should fully understand what they're giving up in return. Read more in the latest [CPA Canada Tax Blog post](#).

### Blog - Draconian confiscation of refunds should end

The Canada Revenue Agency (CRA) needs methods to enforce compliance. When applied even-handedly, financial penalties play an important role. But a tax provision that's been on the books since 1951 goes too far. Learn more in a recent [CPA Canada Tax Blog post](#).

## Tax Guidance You Can Trust – Byrd & Chen’s Canadian Tax Principles Professional Edition 2016

Looking for straightforward answers to personal and corporate tax questions? With more than 700 pages of reliable information, [Byrd & Chen’s Canadian Tax Principles](#) is designed to help members resolve their tax issues.

Written for professionals who include tax work in their general practice, [Canadian Tax Principles](#) will shed light on key tax problems and provide the answers needed to solve them. You will find:

- topically organized commentary and examples
- schedules of tax rates and other data (including websites)
- sample tax returns – T1 and T2
- extensive numerical examples throughout the text
- a glossary which defines more than 500 terms used in tax work
- coverage of 2016 federal budget changes
- references to the *Income Tax Act* or related materials

## Insightful guidance on Canada’s foreign affiliate taxation rules

[EY’s Guide to Canada’s Foreign Affiliate Taxation Rules](#), published by CPA Canada, provides commentary on relevant Canadian tax legislation related to foreign affiliates. It reflects judicial decisions and is designed to improve your understanding of the current administrative policies and assessing practices as published by the Canadian tax authorities. It includes:

- clear and authoritative commentary
- hundreds of detailed examples
- purpose notes on each relevant provision in the *Income Tax Act*
- T1134 compliance guide

## A tax research library that covers all the bases

Finding the time to do tax research can be a challenge. That’s why [CPA Canada’s Tax Suite](#) covers all the bases with one current and comprehensive Canadian tax news and research package, covering income tax, GST/HST, and provincial taxes. This extensive library incorporates insightful commentary, annotated legislation, current and archived government publications, forms and more. Choose Tax Suite Premium for coverage of all Canadian jurisdictions; or Tax Suite for your choice of one province or region. Schedule a product demonstration or sign up for a free trial today.

## Tax thought leadership round-up (Fall 2016)

Keep up with the latest thinking on tax from CPAs in Canada with [our round-up](#) of tax-related alerts, articles, white papers and thought leadership releases.

## Tax technology changes landscape for SMPs

The rapid acceleration of technology is putting significantly faster and better resources in front of small and medium tax practitioners (SMPs) and their clients. Find out more in [this article from CPA Canada](#).

## Duplicative U.S. tax reporting should end

Americans living in Canada and their advisors will welcome the American Institute of CPAs (AICPA)’s call for the U.S. government to end duplicative tax reporting rules for foreign accounts. [Learn more](#).

## Tax Risk Management Guide (TRMG)

With 22 chapters of straightforward commentary, valuable guidance and time-saving practice aids, the *Tax Risk Management Guide* (formerly the *Tax Practice Manual*) will provide

you with the valuable resources you need to help you manage risk, avoid common pitfalls and improve your practice effectiveness. For more information on the TRMG and to place an order visit [cpacanada.ca/taxrisk](#).

## Tax Risk Questionnaire

This electronic self-assessment tool developed for small practitioners and CPA firms will help you:

- Assess areas of tax practice management risks
- Modify your tax practice management policies and procedures to avoid risk
- Identify areas that could benefit from the adoption of best practices

Find out more about how these essential tools can benefit your practice!

Email CPA Canada at: [TAXRISK@cpacanada.ca](mailto:TAXRISK@cpacanada.ca) for all the up to date information.

## What’s inside the tax auditor’s playbook?

The CRA’s Income Tax Audit Manual can be a big help to practitioners, but, at over 1,200 pages, it can overwhelm. [CPA Canada’s new resource](#) highlights some especially useful sections. Anything we’ve missed? Tell us.



## It’s up to the accounting profession to help combat the underground economy

The underground economy negatively impacts all Canadians and Canada’s accountants can make a difference by reinforcing why it’s so harmful.

CPA Canada is at the table nationally. Tax VP Gabe Hayos currently sits on the Revenue Minister's Advisory Committee, a broad cross-section of industry leaders and academics dedicated to combatting the underground economy.

You can learn more about the CRA's strategy and how you can contribute [here](#).

## SUSTAINABILITY

### Accounting profession supports Canada's natural capital stewardship

CPA Canada is a founding partner in a national effort to accelerate the measurement and valuation of the country's natural capital to support more holistic and informed decision-making. Learn more on the [CPA Canada website](#).

## WOMEN

### Building the case for gender equality

There are business advantages for organizations with more women in leadership roles. [This story, infographic and downloadable Q&A document](#) from CPA Canada shares why gender equality is not only the right thing to do, but the bright thing to do.

## FINANCIAL AND NON-FINANCIAL REPORTING

### Introduction to blockchain technology

Curious about what a blockchain-enabled future might look like? Learn about blockchain technology and familiarize yourself with the potential implications, opportunities and risks for capital markets and reporting [with this introduction from CPA Canada](#).

## CPA Canada explores future of corporate reporting

As the corporate reporting landscape continues to evolve, CPA Canada brings the business community together to learn about innovative reporting methodologies that seek to address the changing needs of stakeholders. CPA Canada recently invited Marie Claire Daveu, Kering's chief sustainability officer and head of International Institutional Affairs to speak to prominent members of the Canadian business community about Kering's environmental profit and loss account (E P&L), and how it plays a significant role in business planning. [Learn more](#).

### Viewpoints: Accounting for flow-through shares (Mining)

Learn how mining companies could account for flow-through shares under International Financial Reporting Standards (IFRS) with [this CPA Canada document](#).

### Viewpoints: Segment reporting (Mining)

[This CPA Canada document](#) helps those in the mining industry better understand the International Financial Reporting Standards (IFRS) requirements and options relating to segmented financial reporting for mining companies.

## STRATEGY, RISK & GOVERNANCE

### VIDEO - Overseeing strategy: A framework for boards of directors

How can directors add value in the oversight of strategy? *Overseeing Strategy: A Framework for Boards of Directors* helps board members understand how to engage with management in the strategy process, set clear expectations and oversee execution that creates value for shareholders. [Watch the video and download the free publication](#).

## Board oversight of not-for-profit program evaluation: Questions for directors to ask

Access information and tools to help you fulfill your governance role in program evaluation in [this free resource from CPA Canada](#).

## Performance measurement for non-profit organizations

Help your non-profit organization execute its performance measurement strategy. [This resource from CPA Canada](#) will help guide your organization through a four-step framework that will assist in addressing the needs of your stakeholders.

## AWARDS OF EXCELLENCE

### Gala celebration for the Awards of Excellence in Corporate Reporting Held

Each year, Canada's corporate reporting elite gather to celebrate the best in the field. This year the [65th annual Awards of Excellence in Corporate Reporting Gala](#) was held in Toronto on December 7, 2016.

## PUBLIC SECTOR CERTIFICATE PROGRAM

Advance your career in government with our new in-depth training program for today's public sector financial professional. The public sector is a complex work environment where accounting and financial professionals make significant contributions to the success of their clients or organization. Our brand new program offers a two-stage curriculum that combines academic rigour with flexible online study and facilitated group sessions. Explore practical real-life applications that bridge theory and practice to produce highly skilled and confident public sector financial professionals.

# AFTER HOURS



## Ancient city unearthed

Archaeologists in Egypt have unearthed what they describe as a city that dates back more than 5,000 years, containing houses, tools, pottery and huge graves.

It lies by the River Nile, close to the Temple of Seti, the First in Abydos.

Experts say the size of the 15 newly discovered graves indicates the high social standing of those buried.

It is believed the city was home to important officials and tomb builders and would have flourished during early-era ancient Egyptian times.

The discovery comes at a time when the country is trying to re-energize its tourism industry, which has suffered amid militant violence since President Hosni Mubarak was overthrown in 2011.

It is believed that this location was home to important officials and tomb builders who may have been engaged in the construction of royal graves in the nearby sacred city of Abydos - a place of many temples, and a capital in an early period of ancient Egyptian history.

The discovery was made by an archaeological mission that belongs to the country's Antiquities Ministry, and not a foreign group.

## A new face on our money

The Bank of Canada has confirmed the first woman who's not called Her Royal Majesty on its currency. You may not have heard of her, but you are about to see her face everywhere.

After whittling 461 eligible nominees down to just five, the Bank of Canada announced in November its short list for the honour: Viola Desmond, Pauline Johnson, Elizabeth MacGill, Fanny Rosenfeld and Idola Saint-Jean.

None were household names in Canada, let alone outside of Canada, though all have auspicious biographies.

Desmond fought against discrimination when she refused to sit in the "black" section of a movie theatre in 1946.

Johnson, the daughter of a Mohawk chief, became a cultural ambassador for Canada through her poetry tours across the US and England at the turn of the 20th Century.

MacGill was the first woman to receive an electrical engineering degree in 1927 from the University of Toronto and helped build the Hawker Hurricane fighter plane used in WWII.

Saint-Jean helped obtain the right for women to vote in Quebec in 1940.

Rosenfeld was an Olympian who won a silver medal for the 100-metre dash in the 1928 Amsterdam Olympics.

The winner, Viola Desmond, was revealed during a live ceremony on December 8 and she will be on every Canadian \$10 bill. The bill goes into circulation sometime in 2018.

The move to put a Canadian woman on a banknote was first heralded by Prime Minister Justin Trudeau on Women's Day in March 2016.

## World's knowledge is being buried in a mine

Etched with strange pictograms, lines and wedge-shaped markings, they lay buried in the dusty desert earth of Iraq for thousands of years.

The clay tablets left by the ancient Sumerians around 5,000 years ago provide what are thought to be the earliest written record of a long dead people.

Although it took decades for archaeologists to decipher the mysterious language preserved on the slabs, they have provided glimpses of what life was like at the dawn of civilization.

Similar tablets and carved stones have been unearthed at the sites of other mighty cultures that have long since vanished - from the hieroglyphics of the Ancient Egyptians to the inscriptions of the Maya of Mesoamerica.

But there are fears that future archaeologists may not benefit from the same sort of immutable record when they come to search for evidence of our own civilization. We live in a digital world where information is stored as lists of tiny electronic ones and zeros that can be edited or even wiped clean. The solution? The Memory of Mankind project, a collaboration between academics, universities, newspapers and libraries to create a modern version of those first ancient Sumerian tablets discovered in the desert. Their plan is to gather together the accumulated knowledge of our time and store it underground in the caverns carved out in one of the oldest salt mines in the world, in the mountains of Austria's picturesque Salzkammergut.

Creating a stone "time capsule" may seem archaic in the age where most of our knowledge now floats around the internet cloud, but a slide back into the technological dark ages is not beyond comprehension. The advent of the internet has seen people have more information at their fingertips than at any previous point in human history. Yet the huge repositories of knowledge we have built up are perilously vulnerable to solar storms, malicious hackers or careless officials.

Each of these tablets can hold up to five million characters – about the same as a four-hundred-page book. They are acid-and-alkali-resistant and can withstand temperatures of 1300C. A second type of tablet can carry color pictures and diagrams along with 50,000 characters before being sealed with a transparent glaze.

The plates are then stacked inside ceramic boxes and tucked into the dark caverns of a salt mine in Hallstatt, Austria. As a resting place for what could be described as the ultimate time capsule, it is impressive. In the right light the walls still glisten with the remnants of salt, which extracts moisture and desiccates the air.

Among the information etched into the ceramic plates are books summarizing the history of individual countries around the world. Towns and villages have also opted to include their own local histories. A thousand of the world's most important books – chosen by combining published lists using an algorithm developed by the University of Vienna – will be cut into the coating on the ceramic plates.

Museums are including images of precious objects in their collections along with descriptions of what we have learned about them. The Krumau Madonna – a sculpture dating to the late 14th Century currently sitting in the Museum of Art History in Vienna – is already there, along with paintings by the Baroque artists Peter Paul Rubens and Anthony van Dyck.

## Mount Rushmore and Nick Clifford

At Mount Rushmore in South Dakota, Nick Clifford is almost as popular as those four presidents looming up above. That's because Clifford is the last survivor of the 400 men who carved the monument more than 70 years ago. Now, at 95, he's a rock star.

Mount Rushmore was the brain-child of sculptor and Idaho native Gutzon Borglum. It took 14 years to complete. "That is America up there," Clifford said.

George Washington represents the USA's founding. Thomas Jefferson, its expansion. Abraham Lincoln signifies its preservation and Teddy Roosevelt, its development.

The onset of World War II forced construction to end prematurely. The plan was to carve all the way down to the presidents' waists, and to build a museum inside the mountain to explain what the monument means. But for Clifford, Mount Rushmore is perfect, just as it is.

## Happy birthday Barbados!

The Caribbean island was 50 years old on November 30 - more to the point, it's 50 years since it gained independence from the UK.

There are a few things you may already know about this island of a little more than 280,000 people: it was a center of sugar production, has produced numerous world class cricketers, and is the birthplace of iconic pop star Rihanna.

So as Barbados celebrates its golden year of independence, here are a few more facts that you may not know about the island:

- Due to its past colonial ties with the UK, Barbados is often referred to as Little England.
- Bridgetown and its Garrison is a Unesco World Heritage site, stemming back to the 17th Century.
- Barbados is an island of "long-livers" having a high number of people over 100 years old. Per capita, it has the second highest number of centenarians in the world behind Japan.

## By Charles Dickens

A Christmas Carol is a novella by English author Charles Dickens first released on December 19, 1843. The story tells of sour and stingy Ebenezer Scrooge's ideological, ethical, and emotional transformation after the supernatural visitations of Jacob Marley and the Ghosts of Christmases Past, Present, and Yet to Come. The novella met with instant success and critical acclaim. With A Christmas Carol, Dickens hoped to illustrate how self-serving, insensitive people can be converted into charitable, caring, and socially conscious members of society. With each Ghost's tale functioning as a parable, A Christmas Carol advances the ideals associated with Christmas—generosity, kindness, and universal love for your community.

*Happy Holidays! Merry Christmas! Happy New Year!*

*The staff at CPA Saskatchewan wishes you and yours a wonderful time with your family and that 2017 bring you peace, good health and many smiles.*

The CPA SK office will be closed between Christmas and New Year's to re-open on Monday, January 2, 2017.

Members saved over \$1.8 million last year. Don't miss out!

## CPA MEMBER SAVINGS PROGRAM



Special offer including **25,000 Welcome Bonus points**, and no annual fee for the first year.



Save up to **20% off** the web price on a variety of top products such as ThinkPad and IdeaPad laptops and IdeaCentre desktops.



Exclusive pricing on Hyundai Sonata Hybrid, Sonata 2.0T, Santa Fe Sport 2.0T and Santa Fe XL. **Up to \$3,585 in price reductions on top of the retail incentive offers.**



Save **5 per cent** on rental car rates with Enterprise, and up to 25 per cent with Alamo and National.



Save up to **\$1,500** on the purchase of a new Mercedes-Benz.



Save **5-15%** on daily and monthly rates.



Save on attractions in the United States including Walt Disney Resort, Universal, SeaWorld, Six Flags, Las Vegas and Broadway shows, Cirque du Soleil and more.



Save over **40% off** an annual GoodLife Fitness membership for you and your family



Sign up and get **30% off** your *Share Everything™* plan.



Enjoy **10% savings** off the best available rate at all Best Western hotels in North America.



Enjoy **15% off** the best available rate at any of the Carlson Rezidor Hotel Group brands worldwide.

GO ONLINE TO VIEW THESE OFFERS AND MORE!!

VISIT [cpacanada.ca/cpamembersavings](http://cpacanada.ca/cpamembersavings)



