



SKCONNECT

Doing good business, the Canadian way

More and more, the concept of “good business” in Canada refers to the ideals and principles that define the best of what it means to be a Canadian: ethical, equitable, transparent, accountable and sustainable. Doing good business is about a lot more than just making money, especially if you’re Canadian. It’s about harnessing your expertise for social and economic good.



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Editor's Note

This is your copy of the Spring 2018 issue of CPA SKConnect. Enjoy reading the issue and, as always, let us know what you think!

Please send comments to the Editor, Myrna Buttner, at mbuttner@cpask.ca

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BOARD CHAIR REPORT

Regan Exner, FCPA, FCGA, *Chair of the CPA Saskatchewan Board*

Welcome to spring and another edition of CPA SKConnect.

Our annual CPA Convocation is always an enjoyable and memorable event for our profession and this year was no different. We even managed to ratchet things up a notch as we toasted our largest group of successful CFE candidates yet on St. Patrick's Day.

I would like to extend my sincere thanks to everyone for the excellent participation in our first member survey conducted last fall. The results have now been compiled and we are just in the process of reviewing them and determining next steps, so stay tuned.

Although my term as Chair, and on the CPA Board itself, does not come to an end until our AGM in June, this will be my last report. I would just like to take this opportunity to express my gratitude to our extremely supportive membership and admirable leadership group.

It has been an absolute pleasure serving on the CPA Board and Transition Steering Committee over the past five years. The opportunity to collaborate with such impressive and passionate colleagues is an experience I will always treasure. I feel very fortunate to have had the chance to participate during such an exciting time for our profession.

In addition to the board members I have had the pleasure of working with over the past number of years, I would also like to specifically thank all the various regulatory and other committee members and chairs who contribute so significantly to the strength of our profession.

And last, but not least, I would like to thank Shelley Thiel for her infallible leadership and positive attitude. Shelley, Bill Hill, Leigha Hubick, Shelley Lukasewich, Myrna Buttner and the rest of our dedicated CPA staff are fantastic ambassadors of our organization and have been a pleasure to work with over the years.

That's it for the high fives. I'm looking forward to connecting with you folks at our upcoming conference and AGM in June. And speaking of AGM, given my rewarding experience serving on the CPA Board, I highly encourage others to consider putting their name forward for the board or one of the committees.

Here's to the days getting longer and weather getting warmer.

CPA SK

VISION

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

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.

VALUES

We create trust by living by our values:

- Accountable
- Excellence
- Transparent
- Trust
- Integrity
- Leadership



CEO REPORT

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

The theme for this newsletter is “Doing good business, the Canadian way.” The CPA SK rules of professional conduct speak to four basic standards of conduct for Chartered Professional Accountants: integrity, objectivity, competence, and confidentiality. These are the principles that define us as professionals. Each of us must take ownership of our own ethical responsibilities as this is the foundation of our profession. As a professional, we are each asked to consider our basic standards of conduct as we go about our business each day. When we have to make difficult decisions, we must make those within the parameters of our strong ethics. This is the core of the CPA profession.

CPA Canada recently published an article called [Ethical Leadership, the CPA Way](#). I encourage you to read the article.

Through the Professional Education Program, our candidates must demonstrate that they have developed both technical and enabling competencies. There is more of a focus on the assessment of the development of the enabling competencies than many of us have seen in the past. It is critical that these are developed in every new CPA. The enabling competencies are the root of our responsibilities as a CPA.

On March 17, we celebrated 119 candidates who were successful on the 2017 CFE! We enjoyed the day with the candidates, their colleagues, family and friends. Convocation is a highlight of the year for the profession.

The CPA SK Board has been active this year, led by Chair, Regan Exner, FCPA, FCGA and Vice-Chair, Mike Pestill, FCPA, FCMA. In early March, both Regan and Mike attended regional and national meetings in Toronto. The focus of these meetings was on governance and digital transformation and the future of the accounting profession. There were very productive discussions on how to best position the CPA profession and individual CPAs to deal with the technological changes that are upon us. I encourage you to consider getting more involved in the profession by

putting your name forward to sit on the CPA SK Board. Nominations for the Board for the 2018/19 year are due by May 23, 2018. For more information and to download a nomination form visit our website.

We are also looking for nominations for CPA Saskatchewan’s most prestigious honour – the Fellow Chartered Professional Accountant (FCPA) designation. 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? Deadline for submission of nominations is May 4, 2018. Nomination packages are now online.

As you go on with your day, I challenge you to ensure that you are doing good business, the Canadian way with a focus on our responsibilities as Chartered Professional Accountants.

ETHICAL LEADERSHIP, THE CPA WAY

Adventurous CPAs breathe some fresh Canadian air into ethics and international standard-setting.

For CPAs Brian and Laura Friedrich, ethics and standard-setting aren’t mutually exclusive topics.

The married couple, partners in B.C.-based Friedrich & Friedrich, travel the world doing international capacity development work in the field of accounting and auditing standards, bringing their friendly, involved, Canadian sensibility with them.

On the road, Laura and Brian are often asked where they’re from. When they say Canada, the response tends to be so positive that they’ve been treated to drinks several times by strangers who aren’t even accountants.

You can [read the full article here](#).

NOTICE OF ANNUAL GENERAL MEETING

Institute of Chartered Professional Accountants of Saskatchewan Regina, Saskatchewan, June 13, 2018

The Annual General Meeting of the members of the Institute of Chartered Professional Accountants of Saskatchewan will be held at the Delta Regina Hotel, 1919 Saskatchewan Drive, Regina, SK, on Wednesday, June 13, 2018 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, 2018, together with the auditor's report thereon, the appointment of the auditor for the current fiscal year, and for the transaction of such other business as may properly come before the meeting.

Dated this 11th day of April 2018.



Shelley Thiel, FCPA, FCA
Chief Executive Officer



Regan Exner, FCPA, FCGA
Chair of the Board

Members wishing to attend the Breakfast and AGM only can register by downloading the AGM registration form from our website and sending it to Myrna Buttner at mbuttner@cpask.ca by June 1, 2018. Members attending the CPA SK Conference in June 2018 can register for the Breakfast and AGM with their conference registration.

CALL FOR BOARD NOMINATIONS

Nominations for election to the CPA Saskatchewan Board for 2018-2019 are now requested. Nominations must be received by the Chief Executive Officer of the Institute by 4:00 p.m. CST, on Wednesday, May 23, 2018.

Nominations must be in writing, signed by two members and agreed to by the nominee. Please visit the CPA SK website cpask.ca 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 SK website.

Under Bylaws 105.1 to 105.4 and 138.1 to 138.5, seven members are to be elected to the Board this year. The terms of Diana Adams, CPA, CA, Glen Bailey, FCPA, FCA, Regan Exner, FCPA, FCGA, Bob Kenny, FCPA, FCA, Annette Klassen, CPA, CGA, Bob Korol, FCPA, FCMA, Mike Pestill, FCPA, FCMA, Darcy Spilchen, CPA, CA, CMA, and Laurie Thomas, CPA, CMA, will expire as of the 2018 Annual General Meeting. All are eligible for re-election.

The AGM will be held on June 13, 2018 in Regina.

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.

The deadline for submission of nominations is end of day on May 4, 2018.

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 posted on our website.

The Nomination Form is posted at cpask.ca under Member Information.

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YOUR NEW DIGITAL REALITY STARTS NOW - IT'S TIME FOR PIVOT

From CPA Canada – April 5, 2018



The world is changing. As a CPA, you're well aware of that. The need to keep up to date with an increasingly global and digital marketplace is just the start. CPAs must also anticipate and adapt their mindset and approach ahead of the changes that continually rock the financial world. The recent *CPA Magazine Content Study* captured feedback from members and students across the country on how to improve our services. One of the loudest messages we received from you was the preference to communicate digitally. For all these reasons, CPA Canada is re-launching its print and digital magazine. Starting May 7, look for the inaugural issue of *Pivot* magazine in your mail and inbox. *Pivot* will be published six times per year.

CPA CANADA NEWS

DOING GOOD BUSINESS, THE CANADIAN WAY

More and more, the concept of “good business” in Canada refers to the ideals and principles that define the best of what it means to be a Canadian: ethical, equitable, transparent, accountable and sustainable.

Doing good business is about a lot more than just making money, especially if you’re Canadian. It’s about harnessing your expertise for social and economic good.

Financial literacy to the rescue

CPA Canada has published *The Survive and Thrive Guide*, commissioned as a direct response to the need to educate people on basic financial knowledge. Also, volunteers from CPA Canada’s Financial Literacy program conducted multiple sessions for the public to help individuals who are eager for financial information.

Ethical leadership

In countries as disparate and distant as Cuba and Germany, CPAs help organizations eliminate and prevent corruption. CPAs not only work to bring awareness in a global context to the risks that companies face but also how to be prepared.

It’s about enabling businesses to succeed holistically and sustainably, as well as ensuring that the learning is harnessed and transferred for the good of an industry as a whole.

Empowering the next generation

Canada’s Indigenous youth are falling behind their peers. High school graduation rates for this group are much lower than the national average and, therefore, so are the corresponding university enrollment rates. It’s been long understood that a strong education is a key foundational component to a successful career. To that end, CPA Canada partnered with the Martin Family Initiative to create the CPA Martin Mentorship Program.

Currently available in 26 schools across seven provinces and still expanding, the program supports Indigenous students through their high school years, helps them understand the benefits of pursuing post-secondary education, exposes them to the business environment, and helps them consider potential job opportunities, including careers in business, finance and the accounting profession.

“Good business is not solely for the profit motive—there has to be a values system,” says Terry Goodtrack, program partner and CEO of AFOA (formerly Aboriginal Financial Officers Association of Canada.) “There must be a broader perspective. Good business for whom? It must be better for all of us.”

CPA CANADA ANNOUNCES NEW RECIPROCAL MEMBERSHIP AGREEMENTS

The Chartered Professional Accountants of Canada (CPA Canada) announced earlier this year the completion of a number of Reciprocal Membership Agreements (RMAs) with the following international bodies:

- Institute of Chartered Accountants of Scotland (ICAS)
- Chartered Accountants of Ireland (CA Ireland)
- Institute of Chartered Accountants Australia and New Zealand (CA ANZ)
- South African Institute of Chartered Accountants (SAICA)

The agreements, which came into effect on January 1, 2018, provide for increased recognition of qualified professional accountants and specify an expedited pathway by which one body’s members are eligible to obtain the credential of the other.

“These new agreements demonstrate a deep commitment to reducing international barriers to career opportunities for Canadian professional accountants looking to work internationally while also helping to attract top-end talent to Canada,” said Joy Thomas, President and CEO, CPA Canada. “Global mobility is key for the profession in today’s ever-evolving global economy.”

CORPORATE SOCIAL RESPONSIBILITY AND ETHICS

The subject of corporate social responsibility (CSR) resonates throughout today’s business community. Get a sense of recent CSR developments, the important impact they have on business and the role of the accounting profession in CSR.

This CPA Canada on-demand event includes four modules. For more information [click here](#).

CELEBRATING FIVE YEARS OF GLOBAL LEADERSHIP

The successful unification of our profession is just the beginning. The future is bright for Canadian CPAs. April 2018 marks the fifth anniversary of operations for CPA Canada. Back in 2013, this represented a significant milestone on the path to the eventual unification of the Canadian accounting profession.

CPA Canada and the profession now have greater influence and recognition than ever before. Today, there is a unified Canadian voice—both nationally and internationally—for our profession, and CPA Canada represents one of the largest national accounting bodies in the world, with 210,000 members both domestically and abroad.

TRENDING

CANADIANS CONCERNED ABOUT IDENTITY THEFT AND PROTECTION OF PERSONAL INFORMATION: CPA CANADA FRAUD SURVEY

From CPA Canada – March 7, 2018

Fear of identity theft is up and trust in the efforts of Canadian businesses to safeguard personal information is eroding, according to an annual fraud survey commissioned by Chartered Professional Accountants of Canada (CPA Canada).

More than seven-in-ten (71 per cent) of those surveyed agreed that they are concerned about identity theft, up from 66 per cent last year. Roughly three quarters of the respondents (76 per cent) fear Canadian businesses are vulnerable to cyber attacks regarding their personal data, compared to 73 per cent in 2017. In addition, fewer respondents (68 per cent) believe Canadian businesses are doing the best they can to safeguard the personal information of customers, down from 72 per cent last year.

About four in 10 of respondents (39 per cent) say they fear their personal information has been compromised.

“Canadians are living more of their lives online and companies face significant challenges associated with gathering, managing and protecting information,” says Doretta Thompson, director, corporate citizenship, CPA Canada. “In today’s ever-evolving economy, change is rapid, and the threat of fraud is constant. Canadians are strongly encouraged to be aggressive in protecting themselves against fraud.”

The survey found that 68 per cent of the respondents believe electronic payment methods, such as tapping debit and credit cards or using smartphone apps, facilitate fraudulent activities. Forty per cent of survey participants report feeling uncomfortable buying online.

“Use trusted websites, reputable payment processors and check your bank or credit card statements regularly for discrepancies,” suggests Thompson. “You are your own best gatekeeper when it comes to protecting your personal information. Be extremely cautious about what information you share online. Fraudsters are always looking for personal data.”

Thirty-five per cent of respondents report being a victim of financial fraud at some point in their lives, basically unchanged from last year. Credit card fraud (75 per cent) and debit card fraud (24 per cent) remain the top two listed in terms of the types cited.

To help consumers recognize, avoid and report fraud, CPA Canada published *Protecting You and Your Money: A Guide to Avoiding Identity Theft and Fraud*. The book is available for ordering at cpacanada.ca/financialliteracypublications.

Actual or suspected frauds can be reported to the Canada Anti-Fraud Centre (antifraudcentre.ca or toll free at 1-888-495-8501).

The 2018 CPA Canada Fraud Survey was conducted by Nielsen via telephone between February 7 and February 18, 2018, with a national random sample of 1,000 adult Canadians aged 18 years and over and is considered accurate to within ± 3.1 per cent, 19 times out of 20.

A background document is available online at cpacanada.ca/fraud.

CRYPTOCURRENCY FOR CPAs

From CPA Canada – April 4, 2018



Cryptocurrencies and new technologies like blockchain are shaping the future of business, finance and tax in Canada. But what does it mean for CPAs?

Digital currencies like Bitcoin and Ethereum are threatening the status quo. What was once only traded among in-the-know online financial communities can now be used to make purchases from an expanding list of vendors across the internet, as well as from many brick and mortar establishments. These new virtual currencies can even be used to buy equities or build an investment portfolio, and are outgrowing other asset classes like commodities or real estate.

The name cryptocurrency itself refers to the way these currencies operate; they’re anonymous, encrypted and decentralized, managed entirely through a peer-to-peer network that omits traditional forms of oversight for legal tender like a central bank. This gives control to a network of users instead, who confirm transactions using an automated digital ledger, or blockchain. Confirming transactions, also commonly known as “mining,” is how cryptocurrencies generate value.

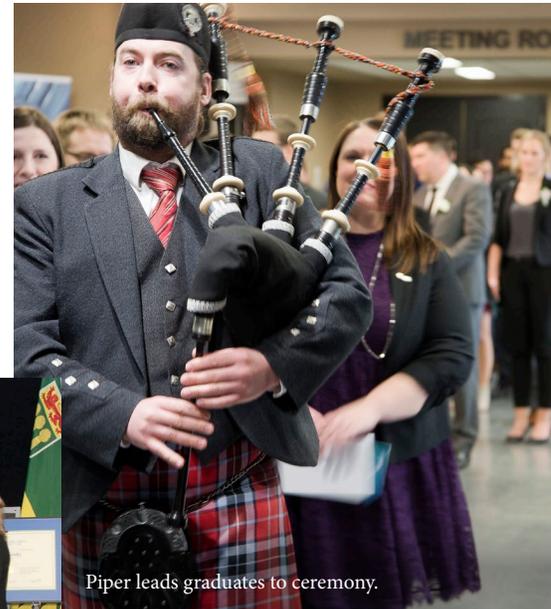
To read the entire CPA Canada article, [click here](#).

SASK GRADUATES CELEBRATE THEIR ACCOMPLISHMENTS!

2018 CPA Convocation in Regina

CPA Saskatchewan hosted its 2018 Convocation of Graduates, Dinner and Dance on Saturday, March 17, at the Queensbury Convention Centre, Evraz Place, in Regina.

At the afternoon ceremony we celebrated the convocation of graduates who successfully passed the September 2017 Common Final Evaluation (CFE). It was an amazing day filled with special moments. Congratulations to our 123 graduates!



Piper leads graduates to ceremony.



Graduates presented at ceremony.



Honour Roll Certificate recipient and Valedictorian Kyla Gateley.

The ceremony started with the MC, Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan, welcoming all guests, introducing Platform Guests and then calling on Steve Vieweg, FCPA, FCMA, CEO of the CPA Western School of Business, to read the Invocation. The CPA Canada Message was delivered by Terry LeBlanc, FCPA, FCGA, Chair of the Board, CPA Canada, and the Convocation Address was delivered by Regan Exner, FCPA, FCGA, Chair of the CPA Saskatchewan Board. The MC then read a congratulatory message sent by the Hon. Scott Moe, Premier of Saskatchewan, to our CPA graduates.

The next order of business was the presentation of graduates. The first graduate to be presented was Kyla Gateley, the recipient of a Canadian Honour Roll Certificate for her achievement on the September 2017 CFE. Congratulations Kyla!

Kyla was introduced at the ceremony by Kayla Seipp, CPA, CA.



Steve Vieweg, FCPA, FCMA, CEO of CPAWSB presents CPA pins to each graduate.



Shelley Lukasevich, CPA, CGA presenting a graduate.



Regan Exner, FCPA, FCGA, Chair of the Board, CPA SK.



Graduates read the CPA Pledge



Platform Guests: (L to R) Regan Exner, FCPA, FCGA, Steve Vieweg, FCPA, FCMA, Shelley Thiel, FCPA, FCA, and Terry LeBlanc, FCPA, FCGA.



Honour Roll Certificate recipient Kyla Gateley (right) and Terry LeBlanc, FCPA, FCGA, Board Chair, CPA Canada.





CPA Class of 2017

CONGRATULATIONS CPA SK GRADUATES!

The presentation of graduates was an emotive and exciting time in the ceremony. All graduates were introduced by members of the profession.

The ceremony ended with the Valedictorian Speech, given by Kyla Gateley from Saskatoon.

Following the ceremony, a Convocation Dinner and Dance was held with over 770 guests. After dinner, toasts were delivered.



Regan Exner, FCPA, FCGA, Toast to the Graduates.



Graduate Colt German, Toast to the Families.



Graduate Shelby Hopkins, Toast to Educators.

Head Table Guests: (L to R) Nola Joorisity, FCPA, FCA, CMA, Board Chair, CPAWSB, Kim Exner, Regan Exner, FCPA, FCGA, Board Chair, CPA SK and Terry LeBlanc, FCPA, FCGA, Board Chair, CPA Canada.

Missing from photo are: Steve Vieweg, FCPA, FCMA, CEO of the CPAWSB, Lara Greguric, CPA, CA, VP at CPAWSB, Shelley Thiel, FCPA, FCA, CEO of CPA SK, and Gary Thiel, CPA, CA.



Following the Toast to Educators, Lara Greguric, Executive VP, Learning Development and Outreach for CPA Western School of Business, was called to the podium to present the Kouri Berezan Heinrichs (KBH) Outstanding Facilitator Award to Dr. Norman Sheehan, FCPA, FCMA, CGA, professor of accounting, Edwards School of Business, University of Saskatchewan, in recognition of his notable and positive impact on the candidates taking the program and his dedication to excellence.

Dr. Sheehan teaches, publishes and facilitates in the areas of strategy formulation, performance measurement, governance and risk management. He holds the CPA Scholar position. He was awarded the Provost's Award for Outstanding College Teaching in 2011 and was recognized as a "Master Teacher" at the University of Saskatchewan in 2013. His contributions to the accounting profession were recognized in 2013 when he was awarded an FCMA (now Fellow CPA).

Congratulations Norman!



Norman Sheehan, FCPA, FCMA, CGA (left) and Lara Greguric, CPA, CA, from CPAWSB.



Dinner Reception



Convocation Dinner

Then the moment all waited for... the MC introduced all CPA graduates in attendance and we celebrated their achievements!

Everyone enjoyed an evening filled with conversation and dancing. Music was provided by the SUNDGOG Band, who kept the celebration going until 12:30 a.m.

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



Jolene Anton, CPA, CA, Sarah Tkachuk, CPA, CA, and Board member Diana Adams, CPA, CA

WAY TO GO CPAs!



Graduates Chris Fiorante, Jayson Johner and Rowan Schachtel

(Photos by Tom Bartlett)

The greatest asset in your future is you.



Congratulations to our new graduates who are on their way to becoming Chartered Professional Accountants. They're equipped with the financial and strategic expertise that today's business world requires. Globally recognized and respected, Canadian CPAs are the perfect fit for business.

**HONOUR ROLL
RECIPIENT**

CPA SASKATCHEWAN 2018 CPA GRADUATES



Kyla Gateley



Nathan Adams



Ani (Kasiani) Agioritis



Sanam Amirli



Joshua Ansell



Amanda Bailey



Amanda Banks



Mara Baudria



Sara Baudria



Logan Bourhis



Stephanie Boyle



Taryn Breckner



Jon Bridge



Mahendre Bungsy



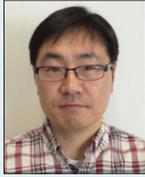
Hilary Carlson



Troy Carlson



Chareeda Castillejos



Jong Ho Choi



Nathaniel Christian



Jennilea Coppola



Dannis Deneiko



Lesley (Zejun) Deng



Andy (Kun) Ding



Jaimee Dowdeswell



Brenden Dreger



Lisa Eggerman



Celine Elian



Jaclyn Farmer



Brittany Fehr



Chris Fiorante



Brook-Lyn Gaetz



Alejandra Garcia



Elysha Gebhart



Coltyn German



Catherine Hammel



Tatum Harasiuk



Meghan Heidt



Marc Henderson



Luke Hergott



Sidney Heuer



Paul Hildebrandt



Andrew Hodson



Aaron Hoimyr



Shelby Hopkins



Alex Hornung



Kristen Hudym



Joyce (Sze Wing) Hung



Daniela Jibeteau-Lomonar



Jayson Johner



Andrew Jung



Muhammad Kaukab



Amber Keen



Andrew Konecni



Arianna Kowalchuk



Brittini Krepps



Colin Lai



Cody (Yezheng) Lan



Brianna Lobb



Krista Loewen



Jackie (Yincheng) Lu



Laura Luster



Michael Lychak



Nikesh Madhar



Sharla Magdalin



Christina (Ru) Mao



Jennifer Marlowe



David Martell



JayDee Mazier



Jason Meginbir



Mathew Miller



Chenelle Mitchell



Natasha Mitchell



Nicole Nameth



Christian Nielsen



Mark Nieman



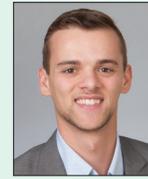
James Nixon



Matthew Noordhof



Michael Nowak



Tait Nystuen



Paul Olenick



Eghosa Uche Omosigho



Drew (Andrew)
Osinchuk



Thomas Ostapowich



Michelle Padua



Dylan Peace



Chris Pennell



Maegan Piché



Maria Prefontaine



Chris Pylypchuk



Jaylene Radchenko



Dane Reimer



Janey Rolheiser



Tammy Rupchan



Rowan Schachtel



Lisa Schmidt



Jennifer Scott



Quinn Seidler



Lauren Seymour



Joyce Silva Colosso



Jasmine Simpson



Tyrone Smith



Casie Stevens



Brecklin Strilaeff



Spring (Zhuo) Sun



Kelly Sutherland



Lynne Tailon



Valentyna Tetera



Bryan Tkachuk



Kendall Trach



Viktoriia Tuz



Jared Udchic



Tarah Villanueva



Rahul Waikar



Veronica Weir



Kathryn Yanchycki



Lauren Yaworski



Adam Yelland



Ashley Ziegler

MISSING: Quinn Cyca, Kevin Gallagher,
Renée Lawrence, Lisa Wonsiak,
Echo (Xiaowan) Yu



WINTER 2018 CPA CONVOCATION

CPA Canada Message TO GRADUATES

By **Terry LeBlanc**, FCPA, FCGA, *Chair of the Board, CPA Canada*

Good afternoon colleagues, special guests, ladies and gentlemen. Welcome. Together, we offer a special salute to all of our new CPAs who are graduating.

We're here this afternoon to recognize your tremendous accomplishment, an achievement that is nothing short of exemplary. Your designation isn't just a business and accounting credential; it's your passport to a world of opportunity, both at home and abroad. I remember how I felt when I completed the program and first began practicing – the nervous energy, facing the unknown, the hard work it took and continues to take. But it's definitely worth it.

CPA Canada's mission is to act in the public interest and support members like you. Our organization and the profession are proud to champion the Canadian ideal of good business, which promotes sustainable economic growth in conjunction with social development. This ideal is ingrained in your education and values. It's who you are and what you offer to the world.

As advocates for you and the profession, we work to add value to your designation's recognition and credibility. Canadian CPAs work in all sectors of the economy. We understand that to help create value and foster success, Canadian CPAs must be leaders, drivers and enablers of change who can be relied on to keep organizations ahead of the curve.

One of the biggest benefits associated with the CPA profession is its commitment to lifelong learning. CPA professional development courses make sure the skills you worked so hard to gain are maintained and enhanced as best-in-class through every phase of your career. By collaborating with employers, other stakeholders and our international accounting colleagues, the Canadian CPA profession is working to ensure that you are equipped to meet the needs of the marketplace.

CPA Canada also develops critical research and thought leadership on business resilience, adaptation and innovation to help you advise organizations on everything from mitigating the risks of climate change to harnessing the power of data analytics and blockchain technology.

Around the world, CPA Canada contributes its knowledge and expertise to international standard-setting forums, global accounting organizations and accounting bodies in developing economies. For example, we work closely with groups such as the International Federation of Accountants and the Global Accounting Alliance to build a stronger profession worldwide.

We are proud of our work to improve the future of financial reporting, which will help you meet the evolving needs of business, capital markets, laws and regulations. We are making our voice heard both domestically and globally on audit quality and on the impact of rapidly shifting technologies to ensure that the profession is on the right side of change.

CPA Canada is also the profession's respected and valued voice in Ottawa, advocating for public policy to benefit all Canadians and offering recommendations on what the federal government can do to protect the health of the Canadian financial system.

We recognize that tax policy is an essential lever for the government to achieve key economic and social objectives – meaning jobs, investment, innovation and other initiatives that directly affect the lives of Canadians. Our framework agreement with the Canada Revenue Agency provides a valuable opportunity to exchange tax expertise and insights that will, over the long-term, help ensure a well-run tax system that truly benefits all Canadian taxpayers and businesses.

And last but certainly not least, we are dedicated to giving back and investing in the community. With the help of members who volunteer and share their expertise, we run initiatives such as our award-winning financial literacy program. We're partnering with groups like the Prince of Wales' Accounting for Sustainability initiative to encourage businesses to consider the big picture and integrate sustainability into their decision making.

It's an exciting time to be a CPA. As you begin the next stage of your career, you're joining a challenging global landscape where business, finance, culture, public policy and technology constantly intersect.

You're here as trustworthy advisors and future business leaders, but I want to remind you that you have the potential to be incredible agents of change, too. You have the ability to make a difference – to make Saskatchewan, and the world, a better place – and to leave a lasting impact on the economy and society.

On behalf of CPA Canada, I wish you much success as you embark on the next chapter of your professional journey. It's a bright future full of momentum and possibility, and I look forward to seeing you accomplish great things in your field.

Enjoy the rest of this evening's festivities. Your CPA is worth celebrating, and you have earned it! Congratulations!



GOOD BUSINESS PRACTICES

Todd Miller, CPA, CMA

Todd Miller was raised in Regina. Even as a little kid, he was interested in “business.” After high school, he attended the University of Regina and obtained a Bachelor of Administration degree in Finance and Accounting. He then went on to earn his legacy CMA designation in 1995.

Todd has been living outside of Canada since August 1995, first in California, USA and now in Siena, Italy. There, he is employed by GlaxoSmithKline (GSK), a science-led global healthcare company headquartered in the UK. “Our three key business units include Pharmaceuticals, Vaccines and Consumer Health,” he noted. “GSK has annual sales of \$53 billion CDN with 100K employees worldwide.”

Mr. Miller is the Chief of Staff at the R&D Center Italy, for the Vaccines Research and Development area. “The Chief of Staff role provides strategic and operational support for the development of organization strategy and goals that cover operations, personnel, financial performance, and growth of the R&D organization, enabling it to achieve its project, people and process objectives,” he explained.

Todd believes that GSK has invested a tremendous amount of time and effort into striving to do good business, being ethical, equitable, transparent, accountable and sustainable. “These aspects of ‘good business’ practices are embedded within our company’s Code of Conduct and our way of working,” he observed. “GSK’s values are:

- Be patient focused;
- Act with integrity;
- Demonstrate respect for people; and
- Operate with transparency.

Ethical conduct is a priority for GSK and we are committed to performance with integrity. We have robust policies and compliance processes covering all our operations, including the way we reward our sales representatives, how we market our medicines and vaccines, and how we work with stakeholders.

Our compliance programmes embed the same standards across our business units in different countries. These include our Code of Conduct, which outlines how all employees should apply our Values and Behaviours, and our Code of Practice for Promotion and Scientific Engagement, which applies to all employees involved in sales and marketing as well as third parties acting on our behalf.

We expect all our employees and suppliers to live our values. Mandatory annual training ensures our people know our Code of Conduct, and we measure their performance not just by what they deliver, but how they deliver in line with our values.

We have zero tolerance for bribery or corruption in any form. Our Anti-Bribery and Corruption (ABAC) programme includes risk assessments, standards and additional training for people working in high-risk areas.

Our corporate mission is to improve the quality of human life by enabling people to do more, feel better, live longer. To achieve this mission, we are adapting our business model and pursuing a strategy that delivers sustainable performance through innovation and expanding access, driven by our values. In short,” Todd said, “our company is totally committed to good business practices.”

On weekends, Todd can be found volunteering at his local dog shelter. Currently he helps take care of 23 dogs, all of which he finds amazing.

Todd and his wife, along with their little pug named Lulu, love travelling, especially exploring all corners of Italy. “Life in Italy is simply fantastic,” he said. “We love the food, the wine, and the people.”



CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

GOLF TOURNAMENT FUNDRAISER

The CPA Saskatchewan Scholarship Fund Inc. (the Fund) is an affiliated but independent entity to CPA Saskatchewan. The Fund offers a variety of Scholarships and Bursaries that students from the CPA preparatory courses and candidates from the PEP program are eligible to apply for based on their marks and community activities.

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 Institute of Chartered Professional Accountants of Saskatchewan educational program.
- Assist recipients in the continuation of their course of studies in Saskatchewan leading to the CPA professional designation.
- Promote higher education by providing bursaries, scholarships and grants to qualified students.

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. 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 that end, a golf tournament is planned to raise funds for the Scholarship Fund.

2018 SAVE THE DATE

The CPA Saskatchewan Scholarship Fund Board invites all members to come and enjoy a round of golf at the 2018 Golf Tournament, to be held just before the CPA Conference, on June 12, starting at 9 a.m. at the Joanne Goulet Golf Course in Regina.

To register, watch for the golf registration member email. Save the date and plan to attend! Deadline to register will be June 4. Thank you for your support!

CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

NOTICE OF ANNUAL GENERAL MEETING OF MEMBERS

NOTICE IS HEREBY GIVEN that the annual general meeting of the members of CPA Saskatchewan Scholarship Fund Inc. will be held at the Delta Regina Hotel, 1919 Saskatchewan Drive, Regina, in the Province of Saskatchewan, on the 12th day of June, 2018, at the hour of 8 o'clock in the evening. 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 are included with this notice.



Don Walker, CPA, CGA, Chair

The AGM Agenda and financial statements are posted at cpask.ca under "CPA Saskatchewan Scholarship Fund AGM."

TO REGISTER FOR THE SCHOLARSHIP FUND AGM:

To register for the CPA SK Scholarship Fund AGM only, please send an email to Myrna Buttner at mbuttner@cpask.ca by June 1, 2018. If you are attending the CPA SK Conference, you can register for this AGM with your conference form.

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW MEMBERS THROUGH MUTUAL RECOGNITION AGREEMENTS:

Abiola Emmanuel, CPA Cailiosa O’Keeffe, CPA

NEW MEMBERS THROUGH GRADUATION

Amanda Bailey, CPA	Amy Kydd, CPA
Amanda Banks, CPA	Renée Lawrence, CPA
Ilona Bastiaansen, CPA	Yun Ping Lin, CPA, CGA
Robert Bolen, CPA	Jordon Loverin, CPA
Logan Bourhis, CPA	Yincheng Lu, CPA
Kamalpreet Brar, CPA	Kelcey Maksymchuk, CPA
Masonga Chipanshi, CPA	Jennifer Marlowe, CPA
Jong Ho Choi, CPA	JayDee Mazier, CPA
Alana Doetzel, CPA	Chenelle Mitchell, CPA
Taylor Ecklund, CPA	Paul Olenick, CPA
Allyn Eger, CPA	Victoria Oppenlander, CPA
Lisa Eggerman, CPA	Rebecca Ottmann, CPA
Celine Elian, CPA	Dylan Peace, CPA
Kelly Enns, CPA	Christopher Pennell, CPA
Arielle Evans, CPA	Laura Pizzey, CPA
Amy Ewart, CPA, CGA	Christopher Pylypchuk, CPA
Tyler Frank, CPA	Dane Reimer, CPA
Brook-Lyn Gaetz, CPA	Julia Rollack, CPA
Yang Gao, CPA	Lisa Schmidt, CPA
Abdullah Ghori, CPA	Jennifer Scott, CPA
Cameron Gorlick, CPA	Kellen Seel, CPA
Carla Hedman, CPA, CGA	Matthew Skotheim, CPA
Teri Hillacre, CPA, CGA	Keely St. Onge, CPA
Stephen Hsieh, CPA, CMA	Kelly Sutherland, CPA
Adrian Johnson, CPA, CGA	Lynne Taillon, CPA
Muhammad Kaukab, CPA	Colin Weinkauf, CPA
Justin Keep, CPA	Jeffrey Wiebe, CPA
Andrew Konecni, CPA	Christopher Williams, CPA
Brittini Krepps, CPA	

NEW MEMBERS TO SASKATCHEWAN

Precious Babale, CPA, CGA	Ashley Larson, CPA, CA
Desiree Bourassa, CPA, CA	Kimberley Legal, CPA, CMA
Ashley Brulotte, CPA, CA	John Masson, CPA, CA
Candyss Case, CPA, CGA	Michael McLean, CPA
Michael Delaurier, CPA, CA	Sunil Shah, CPA, CA
Graham Fuga, CPA, CMA	Jung Shin, CPA, CGA
Glen Goodwin, CPA	Elena Tacu, CPA, CGA
Nevin Jantz, CPA, CA	Howard Wirch, FCPA, FCGA
Darwin Kuemper, CPA, CMA	

IN MEMORIAM

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

Gary Erickson, FCPA, FCA, from Regina, on March 17, 2018.

Donald Rosten, CPA, CA, from Saskatoon, on September 5, 2017.

Garry W. Shepherd, CPA, CA, from Moose Jaw, on January 10, 2018.

Rhonda Sleeva, CPA, CMA, from Saskatoon, on February 14, 2018.

William W. Wright, CPA, CA, from Yorkton, on March 4, 2018.

Our thoughts are with their families and friends.

IN MEMORIAM:



Gary Erickson, FCPA, FCA

It is with deep sadness that we learned Mr. Gary Erickson, FCPA, FCA, passed away on March 17, 2018 at the age of 76.

Gary was an honoured member of our profession, who began work with the legacy Institute of Chartered Accountants of Saskatchewan in 1987 and retired in 2012. He held a variety of roles, most notably, as Practice Inspector.

Gary was an avid golfer and sports fan. He will be remembered for the simplicity of his life and his kindness to others. He will be dearly missed.

Our condolences to Gary’s wife Lynne and their children Lesley (Roland) and Neil (Mary).



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATIONS

On November 29, 2017, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended primary members:

JOLAINE R. ARNDT
BRENDA G. BODMAN
MAURICE J. BONNET
TONY H. BUNZ

WENDY J. CRUMLEY
DARRYL J. FOX
BARRY GROHS
RIZWAN M. GUL
MICHELLE J. LINK

TRINA D. TESSIER
CARL H. THOMA
GARY RODNEY TROTTER
ARTHUR FUNWAH WONG

The registrations of these suspended persons have been cancelled pursuant to Regulatory Bylaw 33.5 due to non-compliance with the Rule underlying their suspensions for a period in excess of one (1) year.

Having been cancelled, these individuals may not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Chartered Accountant' or 'Certified General Accountant' or 'Certified Management Accountant', or the initials 'CPA' or 'CA' or 'CGA' or 'CMA' in Saskatchewan.

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

January 31, 2018



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATIONS

On November 29, 2017, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following affiliate members:

EDWARD DOUGLAS FORD

DENNIS PAUL HEBERT

The registrations of these persons have been cancelled pursuant to Regulatory Bylaw 33.4 due to non-compliance with Bylaws 4.4, 23.7 and 130.1 and Board rules 311.3 and 341.2.

Having been cancelled, these individuals may not use either the title 'professional accountant', the professional designations 'Chartered Professional Accountant' or 'Chartered Accountant', or the initials 'CPA' or 'CA' in Saskatchewan.

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

January 31, 2018

Notice of Discipline Committee Decision and Order – Case #'s 11-08 & 12-21

MACDONALD, BRADLEY GEORGE

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Bradley George MacDonald (MacDonald), former member on January 24, 2018.

The Formal Complaints arose in the context of MacDonald's obligation to maintain Professional Liability Insurance (PLI) and report renewals as required by the Institute bylaws.

Specifically MacDonald failed to:

- a) On two separate occasions to maintain required professional liability insurance continuously during the period he was engaged in the practice of public accounting;
- b) Provide a certificate from his insurer indicating the amount of insurance; and
- c) Notify the Institute of the cancellation of his insurance.

The general nature of the formal complaint on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act* relates to the following bylaws of The Institute of Chartered Accountants of Saskatchewan:

Members in Public Practice

PRACTICE REGISTRATION

“701 (1)/111.1* Each firm is required to carry professional liability insurance coverage in accordance with bylaws 702 through 707.

702(1)/112.1* For each policy of insurance taking effect after September 1, 2006, each firm carrying on a practice of public accounting within Saskatchewan shall ensure that insurance is carried in an amount not less than:

- (a) \$1,000,000, where one member is engaged or employed in the practice of public accounting;
- (b) \$1,500,000, where two or three members are engaged or employed in the practice of public accounting in the same firm; or
- (c) \$2,000,000, where four or more members are engaged or employed in the practice of public accounting in the same firm.

703(2)/113.2* Within thirty days of the anniversary date of any policy of insurance referred to in bylaw 702(1) the firm shall provide a certificate from the insurer indicating the amount of insurance carried and the new anniversary date of the policy.

705/115.2* A firm, upon being advised by the insurer that the insurance coverage will be or has been cancelled or will be or has been reduced below the minimum level under 702(1), shall notify the Institute within fifteen days of the cancellation or reduction of insurance coverage.

*Professional liability insurance bylaws in effect after June 2012 – worded as above, only bylaw numbers changed.

112.2 Each firm that:

- (a) ceases the practice of public accounting; or
- (b) disposes of all or some of their practice of public accounting; must ensure that insurance covering the professional services rendered prior to the cessation or disposition as required to be carried by the firm under bylaw 112.1, is maintained for six (6) years following such cessation, or disposition.

The Discipline Committee accepted MacDonald's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene Institute of Chartered Accountants (ICAS) bylaws 111.1, 112.1, 112.2, 113.2 and 115.1, 701(1), 702(1), 703(2) and 705 continued pursuant to the APA.

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Specifically:

- A. For Case #11-08 the conduct of the member breached bylaws 701(1), 702(1), 703(2) and 705; and
- B. For Case #12-21 the conduct of the member breached bylaws 111.1, 112.1, 112.2, 113.2 and 115.1.

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The former member receive and acknowledge in writing a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The former member pay a fine to the Institute of \$7,250.00;
- (c) The foregoing terms be published in the Institute's internal newsletter and be posted on its website; and
- (d) directive to provide evidence of discovery policy as required by bylaws.

With respect to costs, based on full joint submission, i.e. matters uncontested at the hearing - the panel orders that no cost be assessed to the former member.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

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

March 6, 2018

Notice of Discipline Committee Decision and Order – Case #11-11

MACDONALD, BRADLEY GEORGE

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Bradley George MacDonald (MacDonald), a former member on January 24, 2018.

The Formal Complaint arose in the context of MacDonald's taxation services, return of records to clients and communication with a client's successor accountant. In addition, the Formal Complaint also relates to non-cooperation with the Institute in connection with its intervention in the foregoing matters.

The general nature of the formal complaint on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act* relates to the following bylaws of The Institute of Chartered Accountants of Saskatchewan:

Cooperation with the Institute

- “193.1 A member, student or firm shall cooperate with the regulatory processes of the Institute.
- 193.3 A member, student or firm shall reply in writing to a written request from the Institute and within the time specified in the request.

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Maintenance of Reputation of Profession

- 201.1 A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

Integrity and due care

- 202.1 A member, student or firm shall perform professional services with integrity and due care.
- 303.2 A predecessor member or firm on an engagement shall co-operate with the successor on the engagement. The predecessor shall transfer promptly to the client or, on the client's instructions, to the successor, all property of the client which is in the predecessor's possession. Such property shall be transferred in the medium in which it is maintained by the predecessor, or such other medium that is mutually agreeable, that will facilitate a timely and efficient transfer which best serves the client's interest. Ordinarily, when electronic copies of the property of the client are readily available, the client's interest will be best served when such information is provided as electronic data, rather than in printed form, provided that supplying the information in such a form will not violate licensing, copyright or similar legal agreements or proprietary rights."

The Discipline Committee accepted MacDonald's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene the Institute of Chartered Accountants (ICAS) bylaws 193.1, 193.3, 201.1, 202.1 and 303.2 continued pursuant to the APA.

Specifically:

1. MacDonald did not take appropriate action in accordance with direction provided by the Institute nor did he correspond with the Institute as requested by the Institute.
2. MacDonald did not exercise the appropriate level of care in providing services to his clients in that:
 - i. The member did not provide services or respond to client requests on a timely basis; and
 - ii. The member did not return to the members' client (or former client) their records and documents, on a timely basis.
3. MacDonald did not respond within an appropriate timeframe to correspondence from a successor accountant; and
4. As a result of MacDonald's actions or failure to act as noted in points 2 and 3 above, MacDonald did not maintain the good reputation of the profession and its ability to serve the public interest.

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The former member receive and acknowledge in writing a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The former member pay a fine to the Institute of \$10,000.00; and
- (c) The foregoing terms be published in the Institute's internal newsletter and be posted on its website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

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

March 6, 2018

Notice of Discipline Committee Decision and Order – Case #1602-08C

NELSON, JAMES P.

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of James P. Nelson (Nelson) on November 23, 2017.

The Formal Complaint arose in the context of Nelson's engagement to audit the 2015 financial statements of a not-for-profit corporation (the client).

The general nature of the formal complaint on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act* relates to the following bylaws and Rules of The Institute of Chartered Professional Accountants of Saskatchewan:

200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

- (a) integrity;
- (b) objectivity;
- (c) competence; and
- (d) confidentiality.

Maintenance of Reputation of Profession

201.1 A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

Integrity and Due Care

202.1 A member, student or firm shall perform professional services with integrity and due care.

Professional Competence

203.1 A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices or is relied upon because of the member's calling.

Compliance with Professional Standards

206.1 A member or firm engaged in the practice of public accounting shall perform professional services in accordance with generally accepted standards of practice of the profession.

The Discipline Committee accepted Nelson's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene Bylaws 200.1, 201.1, 202.1, 203.1 and 206.1 continued pursuant to the APA.

Specifically:

- 1. During the performance of the assurance engagement of the client's financial statements for its year ending May 31, 2015, Nelson committed professional misconduct as defined in section 26 of *The Accounting Profession Act* in that:
 - (a) Nelson failed to sustain professional competence by keeping himself informed of and complying with developments in professional standards in the completion of this audit engagement, as follows:
 - i. the documented evidence of audit planning is inadequate;
 - ii. the documented evidence of audit execution is inadequate; and
 - iii. the audit report issued by Nelson on the client's financial statements was inappropriate based on materials contained in Nelson's file.

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- (b) Nelson failed to audit the client's financial statements in accordance with Canadian Auditing Standards, specifically:
 - i. CSQC 1 – Quality Control for an Audit of Financial Statements;
 - ii. CAS 200 – Overall Objectives of the Audit and Conduct of an Audit in accordance with CAS;
 - iii. CAS 230 – Audit Documentation;
 - iv. CAS 300 – Planning;
 - v. CAS 500 – Audit Evidence; and
 - vi. CAS 700 – Forming an Opinion and Reporting on Financial Statements.
- 2. During the performance of the audit engagement, for the client's financial statements for its year ending May 31, 2015, Nelson, acting as noted above, committed professional misconduct as defined in section 26 of *The Accounting Profession Act* in that, in breach of Bylaw 200.1, and Rules 202.1 and 201.1, Nelson:
 - (a) failed to provide professional services with integrity and due care; and
 - (b) failed to act at all times to maintain the reputation of the profession and its ability to serve the public interest.

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The member receive and acknowledge in writing a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The Respondent pay a fine to the Institute of \$2,000.00;
- (c) Restriction of practice such that the member shall not provide services to the public;
- (d) the member to inform all of his clients (the entities for which he prepared and signed audit reports regarding their financial statements) that he can no longer audit their financial statements;
- (e) No costs be assessed; and
- (f) The foregoing terms be published in the Institute's internal newsletter and be posted on its website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

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

March 6, 2018



Notice of Discipline Committee Decision and Order – Case #'s 1504-10C and 1508-19C

BERNARD, MARK A.

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Mark A. Bernard (Bernard) on November 23, 2017.

The Formal Complaints arose in the context of Bernard's engagement to provide accounting and taxation services for the 2010 and 2011 year ends to two private enterprise clients (the clients).

The general nature of the formal complaint on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act* relates to the following bylaws and Rules of The Institute of Chartered Professional Accountants of Saskatchewan:

The Society of Management Accountants of Saskatchewan Code of Ethics (Legacy)

Competency

“3.04 Members shall sustain their professional competence by keeping themselves informed of, and complying with, developments in professional standards in all functions in which they practice or are relied upon because of their calling.

Integrity and Due Care

3.02 Members shall perform their professional services with integrity and due care.

Maintenance of Reputation of Profession

3.01 Members shall conduct themselves at all time in manners which will maintain the good reputation of the profession and its ability to serve the public interest.

CPA Saskatchewan Regulatory Bylaws

200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

- (a) integrity;
- (b) objectivity;
- (c) competence; and
- (d) confidentiality.

CPA Saskatchewan Board Rules

Professional Competence

203.1 A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices or is relied upon because of the member's calling.

Integrity and Due Care

202.1 A member, student or firm shall perform professional services with integrity and due care.

Maintenance of Reputation of Profession

201. A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

Co-operation with Successor Accountant

251.1 A member or firm, shall upon written request of the client, and on a timely basis, supply reasonable and necessary client information to the member's or firm's successor. Such co-operation is required with any successor accountant, including a non-member.

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251.2 A predecessor member or firm on an engagement shall co-operate with the successor on the engagement. The predecessor shall transfer promptly to the client or, on the client's instructions, to the successor, all property of the client which is in the predecessor's possession. Such property shall be transferred in the medium in which it is maintained by the predecessor, or such other medium that is mutually agreeable, that will facilitate a timely and efficient transfer which best serves the client's interest. Ordinarily, when electronic copies of the property of the client are readily available, the client's interest will be best served when such information is provided as electronic data, rather than in printed form, provided that supplying the information in such a form will not violate licensing, copyright or similar legal agreements or proprietary rights."

The Discipline Committee accepted Bernard's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene CMA (legacy) rules 3.01, 3.02, 3.04 and Section 52 of *The Accounting Profession Act* and the Bylaws and Rules: 200.1, 201.1, 202.1, 203.1, 251.1 and 251.2 continued or made pursuant to the APA.

Specifically:

- a. Bernard failed to perform professional services with integrity and due care and thereby failed to conduct himself in manners which will maintain the good reputation of the profession and its ability to serve the public interest, in that:
 - i. it took Bernard approximately three years to complete the services for which he was first engaged in 2012, including repeatedly failing to fulfill commitments he made to the clients; and,
 - ii. after accepting a letter of reprimand and a directive to "ensure that your client receive a response by March 28, 2014" from the Investigative Committee of The Society of Management Accountants of Saskatchewan, Bernard continued to fail to complete the engagement.
- b. Bernard failed to sustain his professional competence by keeping himself informed of, and complying with, developments in professional standards in all functions in which he practices or is relied upon because of his calling; and
- c. in breach of Rules 251.1 and 251.2, Bernard failed to cooperate with the successor accountant on the engagement; and

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The member receive and acknowledge in writing a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The member completes CPD courses acceptable to the Registrar which focus on public practice management
- (c) The member undergo a Practice Administration review upon continuation or recommencement of practice, with the costs to be borne by the member in accordance with the rules;
- (d) The member pay a fine to the Institute of \$15,000.00;
- (e) The member shall not be levied any costs; and
- (f) The foregoing terms be published in the Institute's internal newsletter and be posted on its website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

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

March 6, 2018

Notice of Discipline Committee Decision and Order – Case #13-19

MCMILLAN, DONALD K.

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Donald K. McMillan (McMillan) commenced on June 21, 2017 and continued on November 30, 2017.

The Formal Complaint arose in the context of McMillan's engagement to audit the 2010 and 2011 financial statements of a not-for-profit corporation (the client).

The general nature of the formal complaint, on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act*, relates to the following bylaws of The Institute of Chartered Accountants of Saskatchewan (ICAS):

Maintenance of Reputation of Profession

“201.1 A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

Integrity and Due Care

202.1 A member, student or firm shall perform professional services with integrity and due care.

False or Misleading Documents and Oral Representations

205 A member student or firm shall not:

- a) Sign or associate with any letter, report, statement, representation or financial statement which the member, student or firm know, or should know, is false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility, nor

Compliance with Professional Standards

206.1 A member or firm engaged in the practice of public accounting shall perform professional services in accordance with generally accepted standards of practice of the profession.”

The Discipline Committee accepted McMillan's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene ICAS bylaws 201.1, 202.1, 205 and 206.1 continued pursuant to the APA.

Specifically:

1. The allegation is that the member did not perform these engagements in accordance with the professional practice standards applicable at the relevant times, and therefore did breach bylaw 206.1.
2. Further the allegation is that the member knowingly prepared or was associated in the preparation of financial statements that contained false or misleading information and therefore did breach bylaw 205.
3. Considering the above deficiencies relating to bylaw 206.1, the member failed to maintain the reputation of the profession and did not perform the audit services with due care and therefore did breach bylaws 201.1 and 202.1.

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The member receive and acknowledge in writing a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The member pay a fine to the Institute of \$10,000.00;
- (c) The member pay costs to the Institute of \$1,000.00;
- (d) The member undergo a Practice Inspection of current review Engagement files within six (6) months from the decision date;

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- (e) The member is permanently restricted from performing audit engagements; and
- (f) The foregoing terms be published in the Institute's internal newsletter and be posted on its website.

This notice is issued pursuant to Bylaw 49.1 and the terms of the Order.

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

March 6, 2018

Discipline Notice

STEWART, DONALD JAMES

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Donald James Stewart (Stewart) on June 21, 2017.

The Formal Complaint arose in the context of Stewart's audit of the 2006 financial statements of a not-for-profit corporation (the client).

The general nature of the formal complaint on which the Discipline Committee made a determination of discreditable conduct as defined in The Society of Management Accountants of Saskatchewan - Code of Ethics (CMA Code) relates to the following bylaws contained in the CMA Code:

Integrity and Due Care

- 3.02 Members shall perform their professional services with integrity and due care.

Retention of Working Papers

- 3.03 Without limiting the generality of item 301, members shall retain sufficient documentation and working papers to confirm the nature and extent of the work done in respect of any professional engagement.

Competency

- 3.04 Members shall sustain their professional competence by keeping themselves informed of, and complying with, developments in professional standards in all functions in which they practice or are relied upon because of their calling.

Reporting

- 3.08 In expressing an opinion on financial statements examined by them, members shall not:
1. fail to reveal any material fact known to them which is not disclosed in the financial statements, the omission of which renders the financial statements misleading; nor
 2. fail to report any material mis-statement known to them to be contained in the financial statements.
- 3.09 Members shall not express an opinion on financial statements examined by them:
1. if they fail to obtain sufficient information to warrant an expression of opinion
 2. if they have not complied in all material respects with the auditing standards of the profession; or
 3. if the exceptions or qualifications to the opinion are sufficiently material to nullify the value of such opinion.

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Adherence to Standards

- 3.10 Subject to item (3) of rule 309, members shall not express an opinion on financial statements examined by them, which are not prepared in accordance with the accounting standards of the profession unless such opinion is suitably qualified.
- 3.11 Without limiting the generality of rule 309 in expressing an opinion on financial statements members shall adhere to the accounting standards of the CICA as they exist from time to time and as set out in the CICA Handbook.

Specifically:

1. Stewart failed to sustain his professional competence by keeping himself informed of and complying with developments in professional standards, as follows:
 - i. the documented evidence of audit planning was inadequate;
 - ii. the documented evidence of audit execution was inadequate; and
 - iii. the audit opinion expressed by Stewart was not substantiated by the documented audit evidence contained in Stewart's audit file;
2. Stewart did express an opinion without reservation or qualification on financial statements examined by him and in so doing failed:
 - i. to report any material fact known to him which is not disclosed in the financial statements;
 - ii. to report any material misstatement known to him contained in the financial statements;
 - iii. to appropriately qualify his audit opinion given that the financial statements contained material error and/or material deficiency in disclosures; and
3. Therefore, Stewart failed to perform professional services with integrity and due care.

With respect to sanction and recovery of costs, the Discipline Committee made the following order:

- (a) The Respondent receive and acknowledge a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The Respondent pay a fine to the Institute of \$10,000.00;
- (c) The Respondent complete professional development courses, acceptable to the Registrar which focus on public practice;
- (d) The Respondent pay costs related to the hearing of \$837.00; and
- (e) The foregoing determination and order be published in the Institute's internal newsletter and be posted on its website.

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

September 7, 2017



Discipline Notice

CROOK, NIGEL ANDREW

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Nigel Andrew Crook (Crook) on June 21, 2017.

The Formal Complaint arose in the context of Crook's response to a request by the Institute for documents relating to another regulatory matter.

The general nature of the formal complaint on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act* relates to the following bylaws and Rules of The Institute of Chartered Professional Accountants of Saskatchewan:

Cooperation with the Institute

- "193.1 A member, student or firm shall cooperate with the regulatory processes of the Institute.
- 193.2 At the written request of the Institute on behalf of a committee appointed by Council, a member, student or firm shall provide to the Institute any files, documents or other materials in their possession, custody or control which are described in the Institute's request. The information shall be provided within the time specified in the request.

Maintenance of Reputation of Profession

- 201.1 A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

False or Misleading Documents and Oral Representations

205. A member, student or firm shall not
- (a) sign or associate with any letter, report, statement, representation or financial statement which the member, student or firm know, or should know, is false or misleading, whether or not he signing or association is subject to a disclaimer of responsibility, nor
 - (b) make or associate with any oral report, statement or representation which the member, student or firm know, or should know, is false or misleading."

The Discipline Committee accepted Crook's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene Bylaws 193.1, 193.2, 201.1 and 205 continued pursuant to the APA.

Specifically:

1. Crook provided an email which he had altered before including said email in his response to a request for documents made during ICAS Professional Conduct Case #13-17; and
2. Further Crook knew the copy of the email provided to the Institute was incomplete.

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The Respondent receive and acknowledge a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The Respondent pay a fine to the Institute of \$7,500.00;
- (c) No order of investigation and hearing costs recovery is made; and
- (d) The foregoing terms be published in the Institute's internal newsletter and be posted on its website.

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

September 7, 2017

Discipline Notice

VAN EYCK, CRAIG ANDREW

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Craig Andrew Van Eyck (Van Eyck) on June 21, 2017.

The Formal Complaint arose in the context of Van Eyck issuing an assurance report on the 2014 and 2015 financial statements of a small not-for-profit entity (the client).

The general nature of the formal complaint on which the Discipline Committee made a determination of professional misconduct as defined in section 26 of *The Accounting Profession Act* relates to the following bylaws and Rules of The Institute of Chartered Professional Accountants of Saskatchewan:

“200.1 Practice of the profession or services provided as a Chartered Professional Accountant shall be performed within the context of the following standards of conduct:

- (a) integrity;
- (b) objectivity;
- (c) competence; and
- (d) confidentiality.

Maintenance of Reputation of Profession

201.1 A member, student or firm shall act at all times in a manner which will maintain the good reputation of the profession and its ability to serve the public interest.

Integrity and Due Care

202.1 A member, student or firm shall perform professional services with integrity and due care.

Professional Competence

203.1 A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices or is relied upon because of the member's calling.

False or Misleading Documents and Oral Representations

205. A member, student or firm shall not

- (a) sign or associate with any letter, report, statement, representation or financial statement which the member, student or firm know, or should know, is false or misleading, whether or not he signing or association is subject to a disclaimer of responsibility, nor
- (b) make or associate with any oral report, statement or representation which the member, student or firm know, or should know, is false or misleading.

Compliance with Professional Standards

206.1 A member or firm engaged in the practice of public accounting shall perform professional services in accordance with generally accepted standards of practice of the profession.”

The Discipline Committee accepted Van Eyck's admissions that he did:

- i. commit professional misconduct as defined in section 26 of *The Accounting Profession Act* (APA); and
- ii. contravene Bylaw 200.1 and Rules 201.1, 202.1, 203.1, 205 and 206.1 made pursuant to the APA.

Specifically:

- 1. Van Eyck:
 - a. referred in writing and verbally to this engagement as an audit of its financial statements, however he knowingly removed references to professional standards as he was not performing audit engagement in accordance with the Canadian Auditing Standards;

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- b. failed to sustain professional competence by keeping himself informed of and complying with developments in professional standards in the completion of this engagement, as follows:
 - i. the word “audit” is used in the report and other documents provided to the client, but:
 - A. the documented evidence of audit planning is inadequate;
 - B. the documented evidence of audit execution is inadequate;
 - C. the audit opinion expressed by Van Eyck on the client’s financial statements has been altered to remove all references to GAAP and GAAS; and
 - ii. the unqualified audit opinion issued by Van Eyck on the client’s financial statements was not supported based on documentation contained in Van Eyck’s file.
 - c. failed to audit the client’s financial statements in accordance with Canadian Auditing Standards or against an applicable financial reporting framework.
2. Van Eyck, acting as noted above:
 - a. failed to provide professional services with due care; and
 - b. failed to act at all times to maintain the reputation of the profession and its ability to serve the public interest.

With respect to sanction and recovery of costs, the Discipline Committee made the following order which is consistent with the joint submission of the Professional Conduct Committee and the Respondent:

- (a) The Respondent receive and acknowledge a Letter of Reprimand issued by the Discipline Panel Chair;
- (b) The Respondent pay a fine to the Institute of \$15,000.00;
- (c) The Respondent:
 - i. provide written confirmation that he has informed all of his assurance clients that he cannot provide assurance services until he obtains a license;
 - ii. complete CPD courses acceptable to the Registrar which focus on public practice;
- (d) No order of investigation and hearing costs recovery is made; and
- (e) The foregoing terms be published in the Institute’s internal newsletter and be posted on its website.

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

September 7, 2017

Thank you CPAs for reporting and declaring your CPD hours for 2017

CPA Saskatchewan would like to say thank you to members who filed their CPD hours before the deadline. This year, members were required to declare CPD for the 2017 year and for the three-year cycle that ended on December 31, 2017.

WANTED: VOLUNTEERS!

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

MEMBER SERVICES NEWS

2018/19 MEMBER RENEWAL AND ANNUAL FEES PAYMENT

Annual member renewal and fees for 2018/19 are due on April 15, 2018 and the renewal and payment processes must be completed by May 15, 2018 to ensure your good standing.

To complete these processes, you are required to complete two steps:

1. Complete your member renewal online as required by Board Rule 311.3; and
2. Pay your annual member fees as required by Bylaw 130.1.

Member renewal and fees payment are completed online through the member's page at member.cpask.ca in the "Member Renewal & Fees" section.

Before you login, you will need your CPA member ID number and password. If you have forgotten your password, click the "Forgot my password" link on the login page and reset your password.

Fees for the 2018/19 year are \$1,018.50, including GST. You may apply online for an annual exemption of all or a portion of member fees if you qualify for temporary or permanent non-practice exemption. Information on the exemption types and a downloadable application form are available in Step 3 of the member renewal process online. You must submit the form for approval to the Registrar at registrar@cpask.ca by April 15, 2018.

Invoices and receipts are available online through the member's page. CPA Saskatchewan staff cannot accept payments by credit card over the phone and are not able to provide copies of invoices or receipts.

If you have questions, please contact us at 306-359-0272 or at info@cpask.ca.

FINANCIAL LITERACY VOLUNTEER PROGRAM: VOLUNTEER YOUR WAY

CPA Canada's financial literacy volunteer program gives CPAs the opportunity to assist everyday Canadians in making smart choices about money matters. A webinar is available to help you understand how you can get involved and identify what volunteer role is best suited for you. For more information, visit the CPA Canada website.

THE 2018 NATIONAL FORUM ON TECHNOLOGY SOLUTIONS

The rapidly evolving pace of technology is changing how we do business. Come together with technology investment decision-makers to develop strategic solutions and explore what the future holds.

This Forum is presented jointly by CPA Canada and 180 Systems and will be held on May 28 to 29, 2018, in Toronto, Ontario.

The world is changing, and so is the way CPAs, senior financial leaders, IT consultants and other trusted business advisors approach industry challenges. All-new this year, the [2018 National Forum on Technology Solutions](#) is designed to provide a unique opportunity to share open dialogue and practical guidance on forward-thinking tech strategies for long-term success and sustainability. Over the course of two days, you will be able to network with Canada's leading technology and financial professionals, hear engaging keynote speakers, and attend solutions-focused sessions, feature comparisons, interactive roundtables, panels and workshops.

The focus of this event is to bring technology suppliers, professionals and investment decision-makers together to better understand and evaluate how current and emerging resources, tools and trends across the tech landscape will impact business – from big data and artificial intelligence to cloud computing, blockchain, new ERP platforms and more.

CPA SASKATCHEWAN FORUM Save the Date

CPA Saskatchewan and Felesky Flynn LLP will be offering jointly the second annual CPA Saskatchewan Forum, scheduled for October 11 and 12, 2018 in Saskatoon at the Delta Bessborough Hotel. The Forum is a CPD eligible event that will provide both networking and professional development opportunities to participants, covering a range of topics relevant to accounting professionals. It is sure to be an informative and enjoyable event. Watch for more information about the Forum in the summer issue of the newsletter.

CAGFO CONFERENCE

Save the Date

The Canadian Association of Government Finance Officers (CAGFO, formerly GFOA) will be holding their annual conference from September 12 to 14, 2018, at the Fairmont Hotel, in Winnipeg, Manitoba. The program will include sessions on managing risk, leadership, accounting and budgeting, and changes in financial reporting. Check their website at cagfo.ca for more details and updates on speakers.

PROFESSIONAL DEVELOPMENT

The Spring/Summer 2018 Professional Development Calendar and registration information is available on the CPA SK website now. There are in-person and distance offerings that include live broadcasts, live webinars and online on-demand courses. The in-person offerings are:

- [2018 Update on TOSI and Passive Income](#), Regina, Saskatoon, Yorkton, Estevan, Swift Current
- [Triple Your Memory, Prevent Dementia and Halve Your Stress](#), Saskatoon
- [Shortcuts to Success](#), Saskatoon
- [IFRS 15: Revenue Recognition](#), Regina
- [ASPE: Disclosure and Presentation](#), Regina

In response to expressed interest from our members for in-person courses outside of our usual locations in Regina and Saskatoon, CPA SK is offering the half day 2018 Update on TOSI and Passive Income course in Swift Current, Yorkton and Estevan. A minimum of 15 registrations for each course offering is required.

If you are willing to recruit sufficient registrants, [Shelley Lukasewich](#), CPA, CGA at CPA SK is always happy to work with you to try and schedule the in-person course of your choice outside of Regina and Saskatoon.

KUDOS

Kevin Dancey, FCPA, FCA, on his appointment as Chief Executive Officer for the International Federation of Accountants (IFAC), as of May 14, 2018.

Paul S. Jaspar, FCPA, FCA, on being the recipient of a Saskatchewan Volunteer Medal. Medals will be presented to the top 10 of the province's most dedicated volunteers at a ceremony during National Volunteer Week, April 15-21, 2018.

Lorrie Schmalenberg, CPA, CGA, on her appointment as President of the CAGFO, formerly GFOA.

CPA SK MEMBER SURVEY 2017 – RESULTS ARE IN

CPA Saskatchewan conducted a member survey last fall. The survey was conducted between November 9 and December 1, 2017, to gauge members' understanding of the CPA SK mandate, identify their preference in services, assess their experiences with CPA SK and understand their professional needs.

Thank you to the 1,481 members who took part in the member survey. The results are in and CPA SK is reviewing all your comments and feedback.

We are listening

Our survey captured your input and we are listening. One of the loudest messages we received from you was your preference to use the CPA SK website as your primary source for information, with 84% indicating this is where they go first for information.

We are currently working to create a new website that will deliver a better experience for you, providing you with information that's relevant to you and keeping you up to date with an increasingly digital marketplace.

We continue to be focused on becoming more effective and efficient in delivering what you need. Many of the survey respondents considered webinars the best way for delivering educational information. This is largely due to the convenience associated with this delivery mode. CPA SK is evaluating this recommendation for some of the future educational and professional development offerings.

Moving forward

CPA SK will be paying attention, making sure to keep pace with you as your needs change. Watch for more information on initiatives CPA SK will be working on, as well as more on the survey results, in future issues of the newsletter.

CPA CANADA NATIONAL CONFERENCE 2018

CPA Canada's The ONE Conference will be held in Halifax this fall. Visit cpacanada.ca for more information.





2018 CPA SASKATCHEWAN AGM AND PROVINCIAL CONFERENCE

THE SUSTAINABILITY AGENDA

JUNE 12 JUNE 13 • REGINA

CPA Saskatchewan invites you to its 2018 AGM and Provincial Conference, to be held on Tuesday, June 12 (evening only) and Wednesday, June 13 (full day), at the Delta Hotel by Marriott Regina. Mark your calendar and plan to attend!

CONFERENCE AGENDA: TUESDAY, JUNE 12, 2018

Delta Hotel by Marriott Regina, Trentino & Tuscany Ballroom

Registration, Reception, Dinner, CPA SK Scholarship Fund AGM and Auction, Opening Conference Keynote Presentation

- 5:00 p.m. **Conference Reception** – Register for the conference, network, enjoy lively music and support a silent auction to benefit the CPA Saskatchewan Scholarship Fund.
- 6:30 p.m. **Conference Dinner** – Enjoy networking with colleagues and making new connections with other CPAs.
- 8:00 p.m. **CPA SK Scholarship Fund AGM** – *Don Walker, CPA, CGA, Chair of the Fund Board.*
- 8:30 p.m. **Session 1 – “Social Responsibility”** (Keynote)
Choir! Choir! Choir! Nobu and Daveed will get you to sing with your colleagues – a simple idea that can transform relationships, build community and unlock creativity.

In this ecstatic, humorous and practical keynote – punctuated by a singalong of a big pop hit – choir masters Nobu and Daveed don’t just discuss social responsibility and collaboration, they make you feel it. Choir! has been featured in The New Yorker, Rolling Stone and CBS News. Don’t miss it!
- 9:45 p.m. End of presentation. Good night.



Nobu and Daveed

Delta Hotel by Marriott Regina, Trentino & Tuscany Ballroom

7:00 a.m.	Breakfast Buffet and Registration, until 8:15 a.m.
8:00 a.m.	Opening Remarks <i>Master of Ceremonies, Shelley Thiel, FCPA, FCA.</i>
8:15 a.m.	<p>Session 2 – CPA Saskatchewan AGM</p> <p><i>Regan Exner, FCPA, FCGA, Chair of the Board, CPA SK.</i></p> <p>For the reception of the financial statements of CPA SK for fiscal year ended March 31, 2018, together with the auditor’s report thereon, the appointment of auditors and the transaction of other business.</p>
9:00 a.m.	<p>Session 3 – “Sustainability to Business Resilience: An Important Role for CPAs” (Keynote)</p> <p><i>Gigi Dawe, LLM, Director of Corporate Oversight and Governance, Research, Guidance & Support Group, CPA Canada.</i></p> <p>Accountants touch every part of an organization – they interpret the financial implications of strategy decisions and the risks and opportunities associated. By measuring, managing and communicating performance on key sustainability issues CPAs can help companies avoid problems, but also open doors to new markets, new capital and new pathways to competitive advantage. As pressures mount for companies to take on sustainability issues they must respond with resilient corporate strategies that are responsive to shifting and interconnected global trends. This presentation will review the vital role CPAs play to help achieve an integrated, organization-wide approach to continued sustainability.</p>
10:00 a.m.	<p>Session 4 – “Five in Five – CPA SK Updates”</p> <p><i>Shelley Lukasewich, CPA, CGA, Leigha Hubick, CPA, CA, Myrna Buttner (Hon.) CPA, William Hill, FCPA, FCA, CMA and Shelley Thiel, FCPA, FCA.</i></p> <p>This 30-minute presentation, by the five directors at CPA SK, will include fast and vital updates of CPA SK initiatives, events and policies. If you blink, you might miss important member information. Each director will have 5 minutes to provide our members with key information they need to know.</p>
10:30 a.m.	Coffee and Networking Break, until 11:00 a.m.



Shelley Thiel, FCPA, FCA



Regan Exner, FCPA, FCGA



Gigi Dawe, LLM



Shelley Lukasewich, CPA, CGA



Leigha Hubick, CPA, CA



Myrna Buttner (Hon.) CPA



William Hill, FCPA, FCA, CMA

11:00 a.m.

Morning Concurrent Sessions:

Session 5A – “Shake, Rattle and Roll – What Does it Take to Get Your Innovation Engine in Gear?”

Lee-Anne McAlear, Fortune 500 Innovation Specialist.

Lee-Anne works with Fortune 500 companies around the world as a highly regarded specialist on innovation. She runs sessions with her dynamic and thoughtful style, helping organizations create a reliable, strategically-focused approach to innovation and change management.

In this session you will learn to shake, rattle and roll your innovation culture. Every organization is designed to get the results it gets. Savvy leaders shape the culture of their organization to drive innovation and they know it's culture that often limits performance. In this engaging, informative and exciting presentation, Lee-Anne will present the five ways to shake, rattle and roll your innovation culture to deliver the results you need.

Session 5B – “Be Sustainably Extraordinary: Part 1”

Dr. Sajel Bellon, Ed.D, CTSS, is a thought-leader, mental wellness professional, educator, and speaker.

Sajel specializes in the sciences of well-being, human connection, positive transformation and growth for individuals and organizations. She has developed and delivered programs around the globe, educating and inspiring others about the benefits of “Being Optimally Deviant” and “Whole Systems Thinking for Extraordinary Change.” She is an expert in cultivating the space and conditions for enhancing work-life experiences and relationships, using the sciences of Positive Psychology and Appreciative Inquiry.

In part one of this two-part session Sajel will discuss how enhancing your own well-being impacts your quality of life at work and at home. In part two, you will experience how to recognize and leverage the ‘positively deviant’ assets of your team at work and keep yourselves on the cutting edge of being sustainably extraordinary!

Session 5C – “Bitcoin and the Blockchain – The Worldwide Impact (Part 1)”

Adam O’Brian, President of Bitcoin Solutions.

Adam lives in Alberta and his background is in hospitality management and entrepreneurship. He opened his first business at age 18. Adam discovered Bitcoin in September 2013 and has been researching the cryptocurrency ever since. Now, the 21-year-old is the founder of Bitcoin Solutions, an Edmonton-based company that recently brought Saskatchewan’s first bitcoin ATM to Saskatoon.

In his two-part session, you will learn about how Bitcoin was created, how it works, why it works, its value, market fluctuations and other cryptocurrencies. In part two, Adam will discuss Bitcoin security, the government’s approach, taxation, future applications and the Blockchain technology.

12:00 noon

Lunch Buffet – Foyer, until 1:00 p.m.



Lee-Anne McAlear



Dr. Sajel Bellon



Adam O’Brian



Gary Anaka



Jon Montgomery

CONFERENCE AGENDA: WEDNESDAY, JUNE 13, 2018 (CONTINUED)

12:50 p.m.

Session 6 – “Beating Brain Stress” (Lunch Keynote)

Gary Anaka, Special Education Teacher, Author, Brain-Based Learning Facilitator, Advocate for Health and Wellness, and an inspirational Public Speaker.

Gary is the top Brain-Based Learning facilitator in British Columbia today. He has been a certified facilitator since 1997, receiving on-going training from the Jensen Learning Corporation, a world leader in teacher training in the new field of Applied Educational Neuroscience. Gary has over 32 years of classroom experience in Learning Assistance, Peer Tutoring, Gifted/Enrichment and Study Skills, at the high school level in Canada and Australia. He has presented Professional Development workshops to tens of thousands of teachers, support staff, students and parents in over 50 BC school districts as well as other provinces. He is the author of *Your Magical Brain: How It Learns Best*.

In this session, Gary explains that excess stress kills brain cells! Stress impairs your ability to concentrate. When we are stressed out we use up tons of energy and go nowhere. Learn fun, simple and practical solutions to deal with brain overload before it is too late!

2:00 p.m.

Afternoon Concurrent Sessions:

Session 7A – “Shake, Rattle and Roll – What Does it Take to Get Your Innovation Engine in Gear?” (Same session as in the morning)

Lee-Anne McAlear, Fortune 500 Innovation Specialist.

In this engaging, informative and exciting presentation, Lee-Anne will present the five ways to shake, rattle and roll your innovation culture to deliver the results you need.

Session 7B – “Be Sustainably Extraordinary: Part 2”

Dr. Sajel Bellon, Ed.D, CTSS, is a thought-leader, mental wellness professional, educator, and speaker.

In part two, you will experience how to recognize and leverage the ‘positively deviant’ assets of your team at work and keep yourselves on the cutting edge of being sustainably extraordinary!

Session 7C – “Bitcoin and the Blockchain – The Worldwide Impact (Part 2)”

Adam O’Brian, President of Bitcoin Solutions.

In part two, Adam will discuss Bitcoin security, the government’s approach, taxation, future applications and the Blockchain technology.

3:00 p.m.

Coffee and Networking Break, until 3:30 p.m.

3:30 p.m.

Session 8 – “Leadership and the Importance of Teambuilding” (Keynote)

Jon Montgomery, Olympian, Speaker and TV host.

Jon delighted Canadians by winning Gold in Men’s Skeleton at the Vancouver 2010 Olympics. Now, as host of *The Amazing Race Canada*, he is a charming ambassador for our country’s most beautiful sights. In his talks, Jon Montgomery shares his Olympic journey and important lessons on teamwork, leadership, and dreaming big. Whether he’s in snowy Nunavut, on a lentil farm in Saskatchewan, or on stage presenting a keynote speech, Jon is genuinely funny and always inspiring.

In his closing keynote, Jon describes how, in an individual sport like skeleton, one’s success as an athlete is directly tied to an ability to work collaboratively with the team behind the front lines. He explains the importance of teamwork in our families, workplaces, and communities.

4:45 p.m.

Closing Remarks *Master of Ceremonies, Shelley Thiel, FCPA, FCA.*

2018 CPA SK AGM AND PROVINCIAL CONFERENCE



2018 CPA SK CONFERENCE REGISTRATION INFORMATION

To register online please visit cpask.ca, under 2018 CPA SK Conference, or you can download a conference registration form from the website.

Early bird deadline is May 18, 2018

CPA CONFERENCE 2018 REGISTRATION FEES

	Before May 18, 2018	After May 18, 2018	Cancellation/Refund Policy
CPA members	\$500	\$600	Cancellations will be accepted until June 1, 2018, for a refund.
Candidates	\$300	\$400	No refunds after June 1. Substitutions are welcome.
Non-Members	\$600	\$700	

(Registration Fees do not include GST)

Group Discounts

With five full registrations, receive the sixth one free! All six registrants must be from the same company and registered at the same time to qualify.

CPD

Conference participants who attend the full conference may earn 10 CPD hours!

Hotel Accommodations

A number of guest rooms are available at the following hotels in Regina:

Delta Hotel by Marriott Regina
1919 Saskatchewan Drive, Regina
Phone: 306-525-5255

Under group room block name:
“CPA 2018 Conference”

Rate is \$160 CAD per night plus tax
for the night of June 12.
On-site parking is \$15.75. Underground: \$20.

Deadline to book rooms is May 11, 2018.
To reserve your room, [click here](#), or call
1-800-209-3555.

Holiday Inn Express and Suites Regina
1907 - 11th Avenue, Regina
Phone: 306-569-4600

Under group room block name: “CPA SASK”

Rate is \$119 CAD per night plus tax
for the night of June 12.
On-site parking fee is \$15.

Deadline to book rooms is May 11, 2018.
To reserve a room, please contact the hotel directly.

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

Save Up To 30% On Insurance Rates When You Purchase CPAIPW Insurance Products



\$1,000 Donation To CPA Saskatchewan Scholarship Fund

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RESOURCES, PROGRAMS, PROFESSIONAL UPDATES AND EVENTS

NEWS

Could blockchain be an enabler for climate action?



Blockchain is being considered as a solution for managing transactions in carbon markets. What is the impact for businesses and CPAs? [We hosted a panel to learn more.](#)

Platinum shines bright: Honouring Canada's best in corporate reporting

Chartered Professional Accountants of Canada (CPA Canada) announced the winners of the prestigious annual Awards of Excellence in Corporate Reporting. Twenty-seven organizations were honoured with BMO Financial Group, Barrick Gold Corporation, Goldcorp and Teck leading the way with Platinum Awards. [Read more.](#)

Corporate reporting must evolve to keep up with a digital world

Technology and the unprecedented availability and immediacy of information has changed the business world. Corporate reporting has not embraced technology in the same way. [CPA Canada hosted a discussion on digital reporting technology](#) to learn more.

2017 Combined CAS/ PCAOB Auditor's Report

This [CPA Canada audit and assurance alert](#) was issued to raise awareness of the new enhancements to the Public Company Accounting Oversight Board (PCAOB) auditor reporting standards and their impact on the 2017 Combined CAS and PCAOB Auditor's Report.

AUDIT

Reporting implications of CSRE 2400



Download [CPA Canada's reporting guide](#), which aims to promote consistency in practitioners' reports by providing guidance for commonly occurring reporting circumstances.

CPA Canada and FEI Canada: How management contributes to audit quality

CPA Canada and FEI Canada partnered to conduct a study to assess management's understanding of the importance of its role as a contributor to the quality of the annual financial statement audit. [Read the full study.](#)

Audit committee briefing: Questions from audit committees about audit data analytics

Learn about Audit Data Analytics (ADA) and sample questions that audit committees might consider asking the auditors of their organizations regarding the use of ADAs in [a new resource from CPA Canada.](#)

Implementation tool for auditors: CAS 315 – Understanding the entity through internal control



Learn about common pitfalls auditors might encounter when applying certain requirements of CAS 315, as it relates to obtaining an understanding of internal control. [Free download.](#)

FINANCIAL REPORTING

Viewpoints: Inventory costing – Below normal capacity (Mining)

Find out how a mining entity can allocate its fixed production overheads in periods of abnormally low production in [this new viewpoints resource from CPA Canada.](#)

Canadian public company financial reporting update: Q4 2017

This webinar, part of CPA Canada's IFRS webinar series, offers you the latest updates on issues of relevance to Canadian public companies, including key changes to IFRS and Canadian securities legislation. [Access the webinar.](#)

If you missed our Q3 webinar, you can access it [here](#).

Determining technical feasibility



This [CPA Canada viewpoints document](#) advises on how to determine when the technical feasibility and commercial viability of extracting mineral resources are demonstrable.

TAX

EY's Guide to Preparing Personal Tax Returns

The [line-by-line guide](#) busy tax professionals rely on throughout the tax season. Written by tax professionals for tax professionals. Save time and increase productivity with clear commentary, quick answers, practical examples, and relevant reference materials.

Available as a [knotia.ca](#) Internet database (includes access to four years of previous editions). New content was available in January 2018.

CPA Canada tax update: What's new (Fall 2017)

Find out the latest news about CPA Canada's tax advocacy work, resources and professional development opportunities. [Read the latest CPA Canada tax update.](#)

Tax Risk Management Guide

The [Tax Risk Management Guide](#) will provide you with the valuable resources you need to help you manage risk, avoid common pitfalls and improve your practice effectiveness. Its 22 chapters of straightforward commentary, valuable guidance and time-saving practice aids assist you in keeping ahead of risk in your practice and enable you to provide educated guidance for issue identification in your organization.

Common reasons for invalid tax objections



Contrary to some views, the Canada Revenue Agency (CRA) welcomes and stands behind notices of objection filed electronically. But objections can be rejected on other grounds. [Find out some of the most common reasons.](#)

Tax thought leadership round-up (Winter 2018)

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

Seven changes to Canadian tax



From the totally personal to the all-business, CPA Canada's Bruce Ball walks us through the most significant tax changes of the year. [Read more.](#)

RESOURCES

Road to directorship: Six steps to getting board ready

Find out what you can do to prepare early in your career to be well-positioned to obtain a board role in [a new resource from CPA Canada.](#)

Board oversight of not-for-profit collaboration: Questions for directors to ask

Download [this practical guide from CPA Canada](#) to help you oversee your organization's collaborative pursuits and ensure your organization's mission advances with efficiency and effectiveness.

The 2018 national forum on technology solutions

The rapidly evolving pace of technology is changing how we do business. Come together with technology investment decision makers to develop strategic solutions and explore what the future holds.

Presented by CPA Canada and 180 Systems, this forum will be held in Toronto, on May 28 and 29, 2018. For more information, [CLICK HERE](#).

The 2030 agenda for sustainable development

[A Snapshot of the Accountancy Profession's Contribution](#)

Professional accountants will play a significant role in the global agenda to achieve the United Nations' sustainable development goals by 2030. This report highlights key opportunities for making an impact on the most relevant goals.

The 2030 Agenda for Sustainable Development: A Snapshot of the Accountancy Profession's Contribution by the IFAC PAIB Committee highlights the discussions, the consensus reached, issues for ongoing debates and a path forward for professional accountants work in business and the public sector for eight of the UN's 17 SDG.

AFTER HOURS

Where in the world?



Salar de Uyuni

There are no words that can describe standing on the world's largest mirror. As flooding season begins on Salar de Uyuni, a thin layer of water covers the salt flats, resulting in one of the most remarkable views you'll ever witness: an endless sea of reflection.

Uyuni is by far the planet's largest salt flat, stretching over 4,000 square miles. It was formed as prehistoric lakes evaporated under the sun, leaving behind a thick crust of salt remains that, when covered with a thin sheet of water, create the reflection that has become a top priority on every traveler and photographer's bucket list.

Getting there will be tough (you're in a desert, after all), but it will be worth all the effort in the world once you've arrived.

TRIVIA QUESTIONS – Must answer both questions correctly to win.

In what country is Salar de Uyuni located?

Salar de Uyuni was the shooting location for a major battle scene in what Disney's blockbuster 2017 movie? We need the full movie title please.

Please send your answers to Myrna Buttner at mbuttner@cpask.ca by April 27, 2018.

The three first members who answer both questions correctly will receive a CPA mini-portfolio and a book.

Alternative Workspaces



Microsoft employees have treehouses. Apple workers have what's been called a spaceship. And Amazon staffers have a rain forest — or at least something like one — right in the middle of downtown Seattle.

After more than six years of planning and construction, the massive urban garden recently opened for Amazon employees to hold meetings beside a cascading waterfall, brainstorm in a third-storey "bird's nest" or crack open their laptops and work amid a lush array of ferns, tropical plants and a 50-foot ficus tree nicknamed "Rubi." For now, Amazon employees will have to reserve a time slot to enter the building, but over time will be able to come and go from what executives call an "alternative workspace" that's aimed at boosting collaboration and creativity.

More than 400 species of plants, many of which are typically found in high tropical or subtropical altitudes and require cool temperatures, stock the three large domes, which come with an earthy, forest-like scent reminiscent of a botanical garden conservatory, but without the especially humid conditions that would be unacceptable to most workers.

Meanwhile, Facebook's recent Frank Gehry-designed headquarters in Menlo Park include a nine-acre rooftop park.



The FUV

Sergio Marchionne, CEO of Fiat Chrysler Automobiles (FCA), recently announced plans for a Ferrari SUV, a very revolutionary shift for a brand that has never even launched a four-door sedan. He also noted that Ferrari could soon launch an electric car.

Undoubtedly, the two ground-breaking announcements had some important triggers behind them. With regard to the decision of producing a Ferrari SUV, which has already been baptized "FUV" (Ferrari Utility Vehicle), Marchionne and his group realized that the crossover sector is among the most fruitful in the motor field. Many luxury brands have already invested in crossovers, such as Bentley and Lamborghini. Some other models coming soon in the market are the new creations by Lotus, Aston Martin and even Rolls Royce. Therefore, Ferrari cannot avoid being part of this outstanding crowd.

Marchionne made it clear that their FUV will not challenge the actual SUV models on the market; instead, it will represent their best evolution both in terms of bodywork and engine power. The FUV is expected on the market anytime between the end of 2019 and the beginning of 2020.

With regard to the electric car, Ferrari's choice appears to be fostered by the need to challenge Tesla and its patron Elon Musk. With its new Roadster and Model S, Tesla is currently the unchallenged protagonist of luxury electric cars. For this reason, Marchionne vigorously affirmed the need for Ferrari to enter the business of electric cars with its own luxury product.



Sawyer, coffee please

The Yomiuri Shimbun Robots are waiting to serve coffee and other beverages at the Henna Cafe, or strange cafe, at the Shibuya Modi commercial building in Shibuya Ward, Tokyo, Japan.

Major travel agency H.I.S. Co. opened the café earlier in 2018, where customers place orders via a ticket-vending machine, receive a QR code and hold it up to a machine on the counter. Sawyer (a robot made in the USA) will then use its artificial intelligence and proceed to grind coffee beans, control fully automatic drip machines, and offer customers their beverage.

There are seven kinds of beverages on the café's menu, and a cup can be prepared in two to four minutes. A cup of authentic dripped coffee is ¥320, while a cafe latte is ¥380.

An official at H.I.S. said that, based on customers' responses, they want to open the same kind of cafes across the nation.

The H.I.S. group company also operates Henn-na Hotel, at which robots take care of guests.

Making deliveries in a badly mapped world

Delivering a package from A to B may seem straightforward, but it's fraught with difficulties caused by incomplete or missing addresses. So a number of tech start-ups are trying to solve the problem of a badly mapped world.

When it comes to addresses, people make lots of mistakes – a wrong letter in a post code, a badly spelled road or property name. Delivery companies often get lost. They often can't find that hotel down some foreign back street.

Up to 20% of addresses in developed countries, and 80% in developing countries, are not verified because of mistakes, says the World Tourism Organization (WTO).

Russian start-up *Naviaddress* is one of several companies trying to solve this issue using digital wizardry.

But it claims to be the first employing the blockchain as a way of verifying and storing its digital addresses in a decentralized ledger spread across thousands of computers.

The firm has come up with a way of encoding lots of useful information – photos, route directions, geographical co-ordinates, opening hours – along with traditional physical address details, in a short sequence of digits that functions as a “smart address.”

“We call them *Naviaddresses* – unified digital IDs for any place and object in real and virtual worlds,” says Chief Executive Dmitri Moiseev.

“It will provide people and businesses with the freedom and ability to create, buy, own, lease and sell their digital addresses within several minutes.”

Russian delivery company ExpressRMS has begun using *Naviaddress* to help improve its service.

Now, instead of the address in Cyrillic, the client receives a short message with a digital address containing the detailed ‘last-mile’ navigation information.

They just follow the ‘*Naviaddress 1234*’ link and receive all the information about the location of the warehouse, like address, gate and building number, pictures of the place, and description of route.

Oscar nominated Canadian

Canadian actor Christopher Plummer was born on December 13, 1929 in Toronto, Ontario. Following his film debut in *Stage Struck* (1958), Plummer's career has spanned more than five decades. He is known for portraying Captain von Trapp in *The Sound of Music* (1965), and has also portrayed several major

historical figures, including Arthur Wellesley, 1st Duke of Wellington, in *Waterloo* (1970), Rudyard Kipling in *The Man Who Would Be King* (1975), Mike Wallace in *The Insider* (1999), and Leo Tolstoy in *The Last Station* (2009).

Over the years, Plummer has received many accolades for his work in movies, theatre and TV, including an Academy Award, a Genie, two Emmy Awards, two Tony Awards, a Golden Globe Award, a SAG Award and a BAFTA Award.

Having won the Academy Award for Best Supporting Actor at age 82 for *Beginners* (2010) and, nominated again for an Oscar at the age of 88, for *All the Money in the World* (2017), Plummer is the oldest Academy Award nominated actor of all time.

A Royal Wedding

Prince Harry and Meghan Markle's wedding day is officially in sight, with the couple set to wed on the 19th of May at St. George's Chapel, Windsor Castle.

Wedding planning website Bridebook has broken down the big day, offering an estimate for the final bill. The site has predicted that the final sum will come around £2,000,000.

Some of Bridebook's wedding cost predictions include:

- The wedding dress – £300,000
- Flowers – £110,000
- Cake – £50,000
- Music – £300,000
- Trumpets – £90,000
- Decoration and production – £130,000
- Hair and makeup – £10,000
- The honeymoon – £120,000

And who's paying for the wedding? Luckily for the Markles, the Royal Family are insisting on footing the bill.



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