



CPASK

Focus FIRMS

The Institute of Chartered Professional Accountants
of Saskatchewan Firm Newsletter | June 2023

Communication



INTRODUCTION

This introduction has been co-authored based on our experiences on the Professional Conduct Committee (PCC). The PCC's function is to investigate and prosecute complaints against registrants, suspended registrants, and former registrants.

The theme for the firm newsletter is inspired by the quote from Viktor Frankl, "Between stimulus and response there is a space. In that space is our **power to choose our response.**"

The PCC has seen many cases recently where practitioners respond either too hastily or not at all to a difficult situation. Responses are also taking a variety of mediums – formal letters, text messages, phone calls, emails, or social media – which has become problematic to keep organized and stay on top of in some cases. Much of the content of this newsletter is focused on being mindful of and improving our communication. Responsive and timely communication is critical in our changed world, as the disparities of opinions are severe, and clients are becoming more vocal about their demands.

When a matter relating to inadequate or untimely communication comes before the PCC, the PCC decision models consider the registrant's ability to take corrective action. It is important that we observe evidence that a registrant can act in a manner that reduces harm. For example, if a practitioner files something late, they can communicate the issue with the client and relevant stakeholders and design and execute a proactive action plan to ensure that the client is not significantly harmed. Often, how we work to rectify an error or something missed shapes the path going forward.

The choices you make as members and as firms have an impact, good or bad, on yourself, your firm, your clients, and the profession. It is important to take time to pause between a difficult situation and your response. Being intentional about how you choose to react will serve both your clients and yourself well in the long run.

CPA Saskatchewan is here to provide assistance in difficult situations and we encourage members to reach out for direction and assistance proactively as potential issues arise.



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Disclaimer

The content within this newsletter is provided for informational purposes and is not an official interpretation of any applicable rules or standards.

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

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

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CPA Saskatchewan Focus on Firms

Call for Authors

If you would like to author an article for a future version of this newsletter, we would be happy to hear from you.

Contact monitoring@cpask.ca



| In Communication



TAKE A PAUSE: THOUGHTFUL COMMUNICATION IS MORE IMPORTANT THAN EVER

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

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

Text messaging can be a great time saver – an employer, colleague, or client may find it easier to send a quick text message than draft a formal email or have a phone conversation. But beware of allowing convenience to trump formality in the wrong circumstances – such as documentation of important client instructions.

In a recent discipline case, text communication was the primary medium of correspondence between a CPA and their client. Critical and sensitive information was distributed by text, with no additional follow-up being taken by the CPA. With no documentation or follow-up, client requirements were missed. Questions were answered incorrectly. Harm was done to the client.

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

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

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

GUIDE TO CPD REPORTING

Answers to your most asked questions

DOWNLOAD NOW



SOCIAL MEDIA USE

AND THE OBLIGATIONS OF THE CHARTERED PROFESSIONAL ACCOUNTANT

The use of technology has exploded within the past decade. The pandemic increased our reliance on social media, such as Facebook, LinkedIn, Snapchat, WhatsApp, and Instagram, to stay in touch with family and friends, while other platforms like Zoom, Webex, and Microsoft Teams allowed us to work remotely and participate in learning opportunities from home.

As CPAs, we make thoughtful choices every day about how to interact with colleagues, clients, and the public, and how to share information – and that thoughtfulness must extend to all online platforms.

CPAs are in a position to provide quality information – our core competencies require that we possess the ability to identify and explain information, consider alternatives, provide analysis, and make recommendations. Before sharing information, expressing opinions, or posting pictures online, members should consider these useful tips to stay onside with professional and ethical obligations, including the Rules of Professional Conduct¹:

1. Consider the risks and public nature of the platform

Three characteristics of current online platforms create additional risks for a professional:

- With the very long “shelf life” of online activity, screenshots can be taken easily before a post is removed and continue to live on;
- Words and images can quickly and easily be circulated to a very broad, public audience; and
- Words and images can easily be taken out of context.

Think carefully about the potential for unintended consequences of your participation in online discussions.

The CPA profession’s ability to serve the public interest has been established by identifying the enabling competencies

required to be a CPA. Those competencies provide the essential skills for ethical behaviour, leadership, teamwork, decision-making, problem-solving, and communication as a professional accountant.

Two of the CPA competencies that are particularly relevant when considering the use of technology platforms:

Managing self: Central to the CPA culture is a commitment to continuous learning and professional development. CPAs exhibit adaptability, resilience and agility in an ever-changing business environment and we assume accountability for our own performance. We recruit, coach, mentor, evaluate, and inspire staff to contribute to organizational success. *CPAs also employ emotional intelligence to enhance their own and others’ performance.*

Communicating: CPAs ensure that their communications are effective when speaking, listening, presenting, and writing in one of Canada’s two official languages. *We ensure that meaning is conveyed clearly and succinctly by attending to the needs of diverse audiences and selecting the most appropriate communication media.*

It is useful to consider these competencies when deciding how to participate in online platforms. Are you demonstrating these competencies in all your online communications? Are you using an appropriate platform?

2. Act responsibly

Membership in a professional body comes with certain privileges and specific obligations. These obligations hold the professional accountant to a higher standard than others in the general population.

Rule 200.1 requires that practice of the profession or services provided as a CPA be performed within the context of integrity and due care, objectivity, competence, and confidentiality. Although this Rule relates to the professional’s services, a registrant’s conduct outside of

¹ CPA Saskatchewan registrants are subject to regulation defined as Rules, which include:
 The Accounting Profession Act
 The Accounting Profession Regulatory Bylaws
 The Accounting Profession Administrative Bylaws
 Rules of Professional Conduct and Rule Interpretations
 The Accounting Profession Regulatory Board Rules
 The Accounting Profession Administrative Board Rules
 Discipline Committee Rules made pursuant to subsection 30(3) of the Act.

work could impact the context for delivery of professional services. You should consider whether comments made on online platforms or in virtual settings could be perceived as compromising those contextual requirements. For example, could a practitioner's statement of a position or opinion be perceived as compromising objectivity?

Rule 200.5 requires *that registrants comply with the laws of Canada and the relevant province in which they reside or provide professional services*. The laws on defamation, copyright, and plagiarism apply equally to the web and social media as they do to print and verbal communication.

Communications by a registrant may be subject to privacy legislation or legislation pertaining to harassment.

Rule 201.1 requires *"A registrant shall act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and its ability to serve the public interest."*

Recent court decisions have found members of professions to be guilty of ethical violations for statements on social media, notwithstanding the professional's Charter right to freedom of expression. The courts have ruled that misconduct which may occur in a professional's private life may be sufficiently related to the practice of the profession so as to constitute a disciplinary offence against the profession.

3. Know the limits of your skills

Professional accountants should take care when making comments on social media platforms to clearly separate their personal opinions from statements of fact. When sharing information on social media, comments should be general in nature and readers cautioned to consult a professional for advice on specific situations outside of your area of expertise. Two rules may be relevant in this regard:

Rule 202.2 – A registrant shall perform professional services with an objective state of mind.

Rule 203.1 – Professional Competence, requires that "a registrant shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices the profession or provides professional services or is relied upon because of the member's calling."

4. Use caution when advertising or endorsing products or services

It is in the public interest that registrants be allowed to advertise or promote their services. Advertising should contribute to the public's respect for the profession, and registrants are also responsible for ensuring that any

advertising on their behalf does not contravene Rules 217.1 and 217.2, which state:

A registrant may advertise or seek publicity for the registrant's services, achievements, or products and may seek to obtain new engagements and clients by various means, but shall not do so, directly or indirectly, in any manner:

- (a) which the registrant knows, or should know, is false or misleading or which includes a statement the contents of which the registrant cannot substantiate;*
- (b) which makes unfavourable reflections on the competence or integrity of the profession or any registrant; or*
- (c) which otherwise brings disrepute on the profession.*

217.2 Notwithstanding Rule 217.1, a registrant shall not, either directly or indirectly solicit, in a manner that is persistent, coercive or harassing, any professional engagement.

Similarly, before endorsing a product or service that you use in business or professional practice, first complete an appropriate investigation or assessment of the product to be able to express an opinion or state a belief about it. When endorsing a product or service, you must take care to ensure that the endorsement does not and will not create a conflict of interest or impair objectivity, and must remain in compliance with Rule 217.3:

217.3 A registrant may advertise or endorse any product or service of another person or entity that the registrant uses or otherwise has an association with, provided the registrant has sufficient knowledge or expertise to make an informed and considered assessment of the product or service. However, in doing so,

- (a) the registrant must act with integrity and due care;*
- (b) the registrant must be satisfied that the endorsement:*
 - (i) is not false or misleading or does not include a statement the contents of which the registrant cannot substantiate;*
 - (ii) does not make unfavourable reflections on the competence or integrity of the profession or any registrant, and*
 - (iii) does not otherwise bring disrepute on the profession, and*
- (c) when associating the CPA designation with an endorsement, the registrant must conduct sufficient appropriate procedures to support the assertions made about the product or service.*

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5. Respect the confidentiality of client affairs

Be vigilant in protecting the confidentiality of information obtained from clients or employers. If using a client scenario on your social media, it should be done in general terms, and effort should be made to ensure the specific identity of the individuals involved cannot be identified. It would be prudent not to provide any figures or information that could inadvertently disclose confidential client information. Rule 208 is relevant here:

Rule 208 – Confidentiality of information requires that a registrant “*shall not disclose any confidential information concerning the affairs of any client, former client, employer or former employer*” with limited exceptions, such as consent from the client, provided for in Rule 208.1.

Similarly, Rule 208.2 requires that a registrant “*shall not use confidential information of any client, former client, employer or former employer, as the case may be, obtained in the course*

of professional work for such client or employer

(a) for the advantage of the registrant,

(b) for the advantage of a third party, or

(c) to the disadvantage of such client or employer without the knowledge and written consent of the client, former client, employer or former employer.”

SUMMARY

These are only a few considerations for those engaging online. As a professional, it is important to ensure ethical obligations are met and to be careful when making statements or expressing your thoughts online.

Technological tools provide a tremendous opportunity for CPAs to share relevant information in new, efficient ways. By adhering to professional standards, CPAs can continue to build the credibility and trust that they and the profession hold.

UPDATES TO YOUR PRACTICE

RECRUITING DON'TS!

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

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

Specifically, recruitment agencies and employers cannot:

1. Make representations that are false or misleading, for example:
A statement such as, “We offer the best benefits package in the province.” Unless you can say you know all the benefit packages in the province and have data to substantiate that statement, this would be considered false or misleading.

2. Make statements and undertake actions that reflect unfavorably on the CPA profession, for example:
Continued contact with the potential talent after they have said “No.” In fact, continued contact after that point may be considered harassment.
3. **Do anything** that brings disrepute upon the profession. For example:
Using derogatory language or making negative implications about another company or firm.

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

HAVE YOU UPDATED YOUR FIRM SIGNAGE?

In just over a year, by November 10, 2024, CPA members will no longer be required to include a legacy designation in their name. So how does this impact your firm? Have you ensured your firm signage, websites, letterhead, and other advertising materials have been updated to reflect either “Chartered Professional Accountant,” “CPA” or “Professional Accountant” in the name?

If not, you will need to update these, including your firm signage, to ensure that it no longer references only a legacy designation in the name. As a reminder, according to the Rules, each firm shall have a name which is not

misleading, does not contravene professional good taste, and is in accordance with Rules established by the Board.

CPA Saskatchewan will be sending out reminders and monitoring for compliance with this requirement in the coming months.

If you require a change in your firm name, contact registrar@cpask.ca, as all firm name changes require prior approval by CPA Saskatchewan. For any further information or questions about firm names or signage, or if you have concerns about a firm’s signage, please email registrar@cpask.ca.

WHEN IN DOUBT, CHECK IT OUT!

“If it seems too good to be true, it probably is” is an adage that remains as relevant today as ever. Professional judgement, specifically skepticism, is a hallmark of the CPA profession. Yet, at CPA Saskatchewan, we often hear statements such as, “Well, a colleague of mine said...” prefacing statements rationalizing actions that led to undesirable outcomes. While the perspective of colleagues is one factor to consider when determining possible courses of action, relevant facts, applicable rules, and ethical consequences are equally important factors which must be weighed when exercising your professional judgement.

The following image outlines a pathway for ethical resolution:

Recent situations that have resulted in a CPA’s misapplication of standards or requirements when relying solely on the perspective of other CPAs include an incorrect understanding of the effective date and application of the new standard for compilation engagements (i.e. Canadian Standard on Related Services 4200: Compilation Engagements) and when to apply for a reduction to member registration fees and/or a CPD exemption.

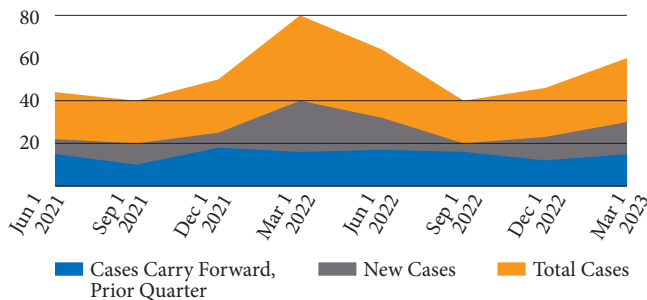
If the advice you’ve received sounds too good to be true, take the time to do the research. Contact CPA Saskatchewan at monitoring@cpask.ca to help you gather the correct information on the applicable rules and ethical consequences to ensure that the undertaken course of action is appropriate.



CONDUCT STATISTICS:

TRENDS IN CERTAIN VIOLATIONS

With complaint volume on the rise, CPA Saskatchewan has identified some of the trends in recent cases and compiled the following strategies to assist you in avoiding similar complaints:



1. Pay attention to the results of practice inspections and practice administration reviews and take action on those results right away.

Both processes are an excellent early warning system, identifying where a firm is at risk of causing harm through an audit or other failure in service delivery or being unable to defend the work performed in the event of a complaint. If practice inspection results have resulted in two or more consecutive corrective action plans, there is a higher risk of the firm ending up in the conduct process. A corrective action plan might be accepted, but if you are not truly embracing and implementing those actions, your risk will not be reduced. In the last year, six complaint cases had client acceptance issues arise in practice inspection that were not dealt with subsequently by the firm. Two other complaint cases had practice inspection results that showed there was a general risk in how the firms operated overall.

2. Set realistic expectations with clients.

Engagement letters are very efficient at documenting this, but there seems to be a real reluctance by firms to discuss billing rates and what the client can expect in terms of time frames. It is important that clients understand up front that several factors will have an impact on the final cost and the time to complete the engagement. Some firms seem to really avoid discussing a fair price with their clients to perform the service and then hope the client doesn't question the final bill – this is often not the case, so be proactive in discussing pricing ahead of time. Practitioners and staff are also very

busy, so it is imperative to set client expectations from the start as to what they can expect in terms of a response time throughout the engagement to questions, etc. Save yourself time in the end and have these critical discussions before beginning the engagement.

3. Think about how the Rules of Professional Conduct (RPCs) apply to your whole situation.

The recently adopted format of the RPCs that include guidance is really useful for anyone, whether you are in public practice, employed, consulting, semi-retired, or volunteering – reflect on how you are applying the RPCs in all your activities. There are answers in there to guide you through many activities, including:

- properly handling client responses (always be mindful of courtesy, timeliness, and documentation);
- dealing with issues on confidentiality;
- ensuring you are advertising appropriately;
- ensuring recruitment activities are carried out professionally;
- addressing situations that you might not think of as 'professional accounting'.

4. Whenever you are in unfamiliar territory, your risk increases.

Recent conduct matters relate to CPAs using social media, texting sensitive or critical client information, inadequately maintaining data security, taking on contract CFO roles, helping family members and friends in an area of inexperience, running a side business without registering a firm, or taking on a volunteer role. In seven recent matters, we have seen CPAs taking on roles without clearly defining their areas of responsibility, which resulted in CPAs inadvertently taking on responsibilities they did not sign up for. The lack of documentation to support the role resulted in a breach of the requirement for due care.

Taking these proactive measures will greatly reduce your risk of receiving a complaint resulting in conduct review. Refer to the [Rules of Professional Conduct](#) often and contact monitoring@cpask.ca for further guidance if there are concerns about a potential issue.

CPASK FOCUS ON FIRMS
June 2023

PRACTICE INSPECTION COMMON FINDINGS

The objective of the Practice Inspection Program is to protect the public through assessing compliance with professional standards, including the Rules of Professional Conduct, of licensed CPA firms that perform audit, review, other assurance, and compilation engagements and, in the case of non-compliance, to ensure appropriate follow-up or remedial action is taken. The Practice Inspection Program further protects the public by providing education to licensed members and firms (e.g., advising firms about upcoming changes in professional standards and the availability of tools and guidance materials developed by the profession).

Firms subject to inspection and the inspection process

All firms are subject to notification of practice inspection as required in the Rules. Practice inspections are completed on all licensed firms practicing in assurance and compilation engagements on a four-year, risk-adjusted cycle. In the case of a newly licensed firm that is practicing in assurance and compilation engagements, a practice inspection is completed within its first year of operation. In the case of a firm who has registration primarily within another CPA provincial body (i.e., an affiliate firm), the firm is subject to notification of inspection, and in most cases, the recent inspection completed by their primary CPA provincial body is relied upon.

During the practice inspection, the inspector selects a sample of the firm's client engagements, covering various service areas (audits, reviews, other assurance, compilations), various financial reporting frameworks, industries, and areas of higher risk where possible. Within the sample engagements, the inspector may identify deficiencies in the firm's compliance with financial reporting, assurance, or related services standards associated with material or significant areas, balances, assertions, and disclosures (these are classified into and identified as reportable deficiencies). Reportable deficiencies are reported to the Professional Practice Committee ("Committee"). Based on the nature and significance of the reportable deficiencies identified, as well as the pervasiveness of the deficiencies across the engagement files inspected, the inspector assesses and recommends one of three categories of outcomes:

1. **Meets requirements:** no further action is required, but the firm is expected to address the reportable deficiencies (if any) within its next engagements. The firm will be inspected in the next practice inspection cycle;
2. **Meets requirements with action plan:** the firm is required to submit an action plan for review and approval that outlines the actions the firm will undertake going forward to address all reportable deficiencies. The Committee may consider other actions such as, for example, recommending the members of the firm complete professional development in specific topics or that the firm develop processes to ensure templates and checklists are reflective of current professional standards. After review, when the action plan and any other actions are deemed satisfactory, the firm will then be inspected in the next practice inspection cycle; and
3. **Does not meet requirements:** Within this category, there is a range of consequences to the firm:
 - a) The firm is required to undergo a re-inspection within a certain period up to one year, either in one area specifically (e.g., partial reinspection of audit documentation) or in all areas the firm practices in (i.e., full reinspection). Other actions may be considered by the Committee, such as the requirement for the members of the firm to complete professional development in a specific topic or to update/amend firm templates, tools or checklists, or for the firm to complete its annual or cyclical monitoring in line with its approved quality management policies and procedures.
 - b) The Committee may place conditions or restrictions on the licences of a member or firm, which may include specified reporting requirements or the requirement for the licensed member(s) of the firm to obtain monitoring/supervisory services from another licensed member (either internal or external to the firm) or restrictions on a firm's ability to train CPA candidates.
 - c) Considering the seriousness of risks posed to the public, the Committee may cancel a licence and/or may make a complaint to the Professional Conduct Committee to proceed through the professional conduct process when a breach of the Rules of Professional Conduct is alleged.

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The inspector's assessment of the overall inspection and recommendation of the result of the firm's inspection and the related reportable deficiencies undergo a detailed consistency review by CPA Saskatchewan professional staff. The finalized practice inspection reports are brought forward to the Committee for determination.

The Committee determines the outcomes of **all** completed inspections considering the recommendations made by the inspector, including any additional requirements and finalizes the inspection reports. To ensure the objectivity of all inspection decisions, all information provided to the Committee is on an anonymous and redacted basis. The Committee is provided with certain demographic information about the firm (e.g., number of licensed partners, number of engagements and hours for each type of engagement, whether the firm trains CPA candidates, history of re-inspections within the inspection cycle if applicable, information about any licence conditions or restrictions, and indication whether the firm has undergone a practice administration review). The demographic information is used to determine the extent of risk to the public interest.

Governance

The Committee is comprised of 10 licensed CPAs practicing through licensed firms and one public representative.

In determining the outcome of a practice inspection, particularly if the firm was assessed as not meeting requirements for a second or third consecutive time, the Committee's considerations include, but are not limited to:

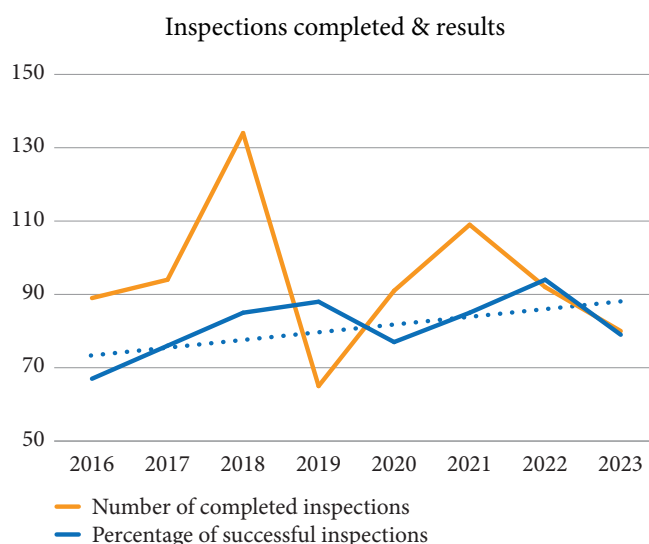
- the public interest;
- the extent to which the requirements of the Practice Inspection Program have not been met;
- the nature, pervasiveness and severity of the reportable deficiencies;
- the adequacy of the firm's action plan and/or analysis for re-issuance of a report and/or restatement of the financial statements (when applicable) and the firm's commitment towards rectification of issues identified;
- the cooperation of the member/firm and commitment towards improving overall firm quality; and
- on a re-inspection, the results of the previous practice inspection(s) of the member/firm and the degree to which the member/firm addressed deficiencies identified in the previous inspection(s) and the extent of new deficiencies.

Trends identified in inspection results

We have observed within the last 8 years of inspections (i.e., 2 inspection cycles) that firms, overall, are improving their compliance with professional standards and therefore improving the quality of their engagement work as the overall success rate is trending upwards. We do note that successful inspections (i.e., firms requiring no further action or submission of an action plan) have fluctuated over the last 2 inspection cycles from a low of 65% in 2016 to a high of 94% in 2022. We review and monitor for contributing factors to fluctuations in inspection results.

In 2020, the inspection results declined from prior years. One contributing factor to this decline was related to challenges in successfully adopting new review engagement standards, CSRE 2400, that came into effect in December 2017.

In 2023, inspection results have decreased significantly from previous years due to challenges in adopting the new compilation engagement standard, CSRS 4200, that came into effect in December 2021. Given that the rate of re-inspection was very low on firms practicing in compilations historically, we are concerned that many practitioners have not ensured they are sufficiently prepared for this standard.



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Upcoming trends to monitor

The landscape for professional standards continues to evolve. There have been several notable amendments to professional standards that we continue to monitor, with educational materials and guidance provided to firms through our practice inspections:

Canadian Auditing Standard 315 – Identifying and Assessing the Risks of Material Misstatement underwent significant changes that came into effect for audits of financial statements for periods beginning on or after December 15, 2021.

Canadian Standards on Quality Management 1 & 2 (CSQM 1 & 2) came into effect for firms practicing assurance on December 15, 2022. Firms practicing in related services engagements (i.e., compilations) are required to adopt the quality management standards one year later (by December 15, 2023). Firms are required to carry out an evaluation of their quality management system within one year of implementing the new standard and annually thereafter.

Canadian Standard on Related Services – Compilation Engagements - CSRS 4200 was effective for periods ending on or after December 14, 2021. It is important to note that engagements to compile financial information for fiscal periods ending after this date must be carried out by licensed CPAs following the requirements of CSRS 4200. Notice to Reader reports shall not be attached with compiled financial information carried out by CPAs for fiscal periods ending after this effective date.

We encourage firms to support their staff to regularly attend relevant professional development courses to ensure they have the appropriate technical knowledge and competence for their area of practice. We also encourage firms to utilize the wide range of available resources and guidance materials published by CPA Canada that relate to the above noted changes in professional standards and other upcoming changes. CPA Saskatchewan staff can direct you to applicable resource materials by contacting monitoring@cpask.ca.

2022-23 PRACTICE INSPECTION HIGHLIGHTS

During the 2022-23 inspection year, 80 (2021-22: 92) practice inspections were completed with an overall success rate of 79% (2021-22: 94%). Of the total inspections completed:

37 (2021-22: 43) of the 80 completed inspections, or 46% (2021-22: 47%), were practices that performed assurance engagements; and

43 (2021-22: 49), or 54% (2021-22: 53%), were practices that did not perform any assurance engagements (“non-assurance”).

For the 37 inspections of practices which performed assurance engagements:

84% (2021-22: 90%) were assessed by the Professional Practice Committee as “Meets Requirements” or “Meets Requirements with Action Plan”; and

16% (2021-22: 10%) were assessed by the Committee as “Does Not Meet Requirements” and, therefore, required a re-inspection of the office or other consequences. 8% (2021-22: 5%) were also required to have a supervised practice.

Of the 43 inspections of practices which performed non-assurance engagements only:

74% (2021-22: 98%) were assessed by the Committee as “Meets Requirements” or “Meets Requirements with Action Plan”; and

26% (2019-20: 2%) were assessed by the Committee as “Does Not Meet Requirements” and, therefore, required a re-inspection of the practice. As noted above, firms experienced challenges in their adoption of CSRS 4200 this past year, contributing to the sharp decrease in results for these practices.

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Another important measure for practice inspections is the rate of compliance for re-inspections. Out of the 80 practice inspections completed in 2022-23, 6 were re-inspections of practices (7 in 2021-22). For these re-inspections:

- 2** inspections or 33% (2021-22: 5 inspections and 71%) were assessed by the Committee as “Meets Requirements” or “Meets Requirements with Action Plan”;
- 4** inspections or 67% (2021-22: 2 inspections and 29%) were assessed by the Committee as “Does Not Meet Requirements” and thereby requiring a further re-inspection of the office or, in the case of 2 firms, the member and firm licences were cancelled for an area of their practice. 1 firm was required to have a supervised practice; this restriction was remedied by the firm within the year.

Over the last two inspection cycles and since unification (i.e., 8 years), for firms who have had to undergo the re-inspection process, we have observed most firms have taken appropriate and necessary steps to sufficiently increase overall quality within their engagements and have successfully implemented their corrective action plans. This has resulted in the low number of licence cancellations made by the Professional Practice Committee and the low number of referrals to the Professional Conduct Committee.

The goal of firms should always be to improve their quality of work performed in line with professional standards regardless of the inspection results.

Root cause analysis of unsuccessful inspections

In 2022-23, for firms that were assessed as not meeting requirements and required to undergo a re-inspection or supervised practice, CPA Saskatchewan staff undertook an informal root cause analysis and gathered the data in aggregate to carry out a trend analysis. We will continue to carry out this step on unsuccessful inspections going forward to identify any areas where additional education, resources, tools, and guidance for firms are needed. The most common reasons for a firm not being successful on inspection relate to:

- 1. Insufficient documentation for the engagement performed.** The engagement file needs to “tell the story” of the work of the practitioner. In many instances, through discussion with the firm by the practice inspector, the practitioner could discuss how they had either carried out the work, had made the necessary risk assessments/conclusions, or had obtained the understanding required

but had failed to demonstrate this through adequate documentation within the engagement file. It is important to document the engagement file to the extent that an experienced practitioner, having no prior knowledge of the client or engagement, can understand the situation of the entity, can understand how the engagement was performed, and is able to draw the same conclusions as the practitioner.

- 2. Improperly archiving or making edits to engagement files after the engagement report date and, in some cases, just prior to the inspection.** In inspections where this was observed, this was a contributing factor to the result of a re-inspection for that firm. The Committee takes instances of modifications to file documentation after the documentation date or just prior to inspection very seriously, as it may indicate a breach of the Rules of Professional Conduct. Firms are strongly advised to establish and follow appropriate policies for file engagement documentation.
- 3. Failing to apply professional development recently taken into the engagement files.** In some inspections, the practitioner had recently taken CPD courses in the relevant subject matter; however, had failed to apply this learning effectively or accurately into their engagement files. For CPD courses taken through CPA Saskatchewan or another provincial body, tools and checklists or educational reference materials are usually indicated and/or provided. It is important to ensure high-quality CPD is taken from reputable providers and that sufficient time is taken to apply the CPD to future engagement work.
- 4. Using outdated tools, programs, and checklists.** As the standards are ever-changing, it is important to establish firm processes to regularly check for updates to any subscribed engagement software programs or tools and materials purchased from CPA Canada (i.e., the Professional Engagement Guide (PEG), the Practice Management, Advisory, Compilations, and Tax Guide (PACT), or the Quality Management Guide (QMG)). In some inspections, firms were utilizing checklists and programs that reflected outdated requirements or standards that were no longer effective. For firms who carry out compilations, they must ensure their engagement documentation complies with all requirements of CSRS 4200. Prior checklists and programs under Section 9200 do not have all the necessary documentation requirements reflected to fully comply with CSRS 4200. We recommend firms adopt current checklists and programs reflecting CSRS 4200.

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As a reminder to all firms, to improve quality within your firm, ensure you establish and carry out a regular process to review templates, tools, and checklists to ensure they are current. Ensure the firm has established and follows a structured file review process to confirm engagement documentation is completed by appropriate staff at appropriate times throughout the engagement. Even for a sole practitioner with no staff, a file review step is a critical element to quality within the firm. In addition, ensure the firm has established and follows file documentation and archival procedures on all engagement files to confirm they are documented, finalized, and archived appropriately in line with firm policies. Many software packages have a file archival function built in for firm use.

MOST COMMON DEFICIENCIES REPORTED IN 2022-23

We include below the most commonly reported deficiencies by each area: audit engagements, review engagements, compilation engagements, and quality management (previously quality control) standards, and the various financial reporting frameworks (note: IFRS is not included as this framework is not frequently inspected). These deficiencies alone, or in combination with other deficiencies, may or may not result in a firm being unsuccessful on a practice inspection. The deficiencies listed below are those that have occurred on multiple engagement files inspected; therefore, you may use this listing to assess where your engagement files may require more documentation to comply with the professional standards.

AUDIT ENGAGEMENT DOCUMENTATION

1. Documentation of risk assessment procedures with respect to obtaining an understanding of the entity and its environment, the applicable financial reporting framework and the entity's system of internal control did not include the entity's information system and communication relevant to the preparation of the financial statements.

CAS 315 paragraphs 19-26, 38

2. The auditor did not document the design and performance of audit procedures to test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.

CAS 240 paragraph 33

3. As part of the risk assessment procedures, the auditor did not document discussion with those charged with governance regarding:

- Understanding how those charged with governance exercise oversight of management's processes and internal controls for identifying and responding to the risks of fraud.
- Knowledge of any actual, suspected, or alleged fraud.

These inquiries are made in part to corroborate the responses to the inquiries of management.

CAS 240 paragraphs 21, 22, 47; CAS 315 paragraph 14

4. The auditor did not document the design and performance of substantive audit procedures for each material class of transactions, account balance, and disclosure.

CAS 330 paragraph 18; CAS 500 paragraph 6

5. When the auditor used audit sampling to provide a reasonable basis to draw conclusions about the population from which the sample was selected, the documentation did not reflect how the auditor met the requirements of the standard. The auditor shall determine a sample size sufficient to reduce sampling risk to an acceptably low level and select items for the sample in such a way that each sampling unit in the population has a chance of selection. The auditor shall perform audit procedures on each item selected for the sample, with a replacement item selected if the procedure is not applicable to the selected item or treat it either as a misstatement in a test of detail if the auditor is unable to apply the designed audit procedure on it (and project the misstatements found to the population) or as a deviation in a control test. The auditor shall then evaluate the results of the sample and whether it provided a reasonable basis for conclusions about the population that had been tested.

CAS 530 paragraphs 6-15

6. Analytical procedures were not performed as part of risk assessment procedures and related activities to obtain an understanding of the entity and its environment, the applicable financial reporting framework and the entity's system of internal control.

CAS 240 paragraphs 17, 23; CAS 315 paragraphs 13-16, 38

The auditor did not perform analytical procedures near the end of the engagement to ensure the financial statements were consistent with the auditor's understanding of the entity.

CAS 520 paragraph 6

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7. Documentation of risk assessment procedures with respect to obtaining an understanding of the entity and its environment, including internal control, did not include the control environment.

CAS 315 paragraphs 21 - 26

8. Modifications or additions to audit documentation were made after the assembly of the final audit file had been completed. The auditor did not document specific reasons for the changes and when and by whom the changes were made and reviewed.

CAS 230 paragraphs 14-16

9. There was no documentation to support the audit report date. The audit report date shall not be dated prior to the date that the auditor has obtained sufficient appropriate audit evidence on which to base the auditor's opinion on the financial statements, including evidence that all the statements and disclosures that comprise the financial statements have been prepared and those with the recognized authority have asserted that they have taken responsibility for the financial statements.

CAS 700 paragraph 49

10. In determining overall responses to address the assessed risks of material misstatement due to fraud at the financial statement level, the auditor did not:

- Assign and supervise personnel, taking into account the knowledge, skill and ability of the individuals to be given significant engagement responsibilities and the auditor's assessment of the risks of material misstatement due to fraud for the engagement.
- Evaluate whether the selection and application of accounting policies by the entity, particularly those related to subjective measurements and complex transactions, may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- Incorporate an element of unpredictability in the selection of the nature, timing and extent of audit procedures.

CAS 240 paragraph 30

Another common deficiency that we would like to highlight relates to the auditor's assessment of threats and safeguards of their independence on the engagement. Increasingly, we are observing auditor reliance on insufficient safeguards

over identified independence threats within engagement files. This typically relates to the provision of adjusting journal entries for the entity to record into its accounting system. In many cases, these adjusting entries are extensive and complex and are often accompanied by documentation supporting identified weaknesses in the technical competence of management or governance. Auditors must take adequate precautions to ensure management or those charged with governance are able to interpret and understand and then approve the journal entries proposed to reduce the threat to an appropriate level, as well as evidencing their approval through signature or other documentation. In other cases, we are observing that the provision of tax services and tax advice or tax planning is not identified as a threat to independence within the engagement file nor in some cases, the provision of bookkeeping services. (CAS 220 paragraphs 11, 24; CPA Saskatchewan Rules of Professional Conduct 204.1 - 204.6)

Review engagement documentation

- The practitioner did not sufficiently document the inquiry and analytical procedures performed on the material items and/or areas in the financial statements where material misstatements are likely to arise. In obtaining sufficient appropriate evidence as the basis for a conclusion on the financial statements as a whole, the practitioner shall design and perform analytical procedures on material items in the financial statements and focus on addressing areas in the financial statements where material misstatements are likely to arise. The documentation shall be sufficient to enable an experienced practitioner, having no previous connection with the engagement, to understand the nature, timing, and extent of the procedures performed to comply with CSRE 2400 and applicable legal and regulatory requirements.

CSRE 2400 paragraphs 46, 104

- The documentation of the practitioner's inquiries of management and others within the entity, as appropriate, did not include some or all the inquiries required by paragraph 47. In a review, inquiry includes seeking information of management and other persons within the entity, as the practitioner considers appropriate in the engagement circumstances. The practitioner may also extend inquiries to obtain non-financial data if appropriate. Evaluating the responses provided by management is integral to the inquiry process.

CSRE 2400 paragraph 47

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3. The practitioner did not assemble the final engagement file on a timely basis after the date of the engagement report.

CSQC 1 paragraph 45 / CSQM 1 paragraph 31

4. In designing analytical procedures, the practitioner did not document whether the data from the entity's accounting system and accounting records was adequate for the purpose of performing the analytical procedures.

CSRE 2400 paragraphs 48, 104, A102

5. The practitioner accepted a review engagement before all the following had been considered and documented:
- a. That there is a rational purpose for the engagement.
 - b. That a review engagement would be appropriate in the circumstances.
 - c. Whether the practitioner's preliminary understanding of the engagement circumstances indicates that information needed to perform the review engagement is likely to be unavailable or unreliable.

The practitioner's consideration of engagement continuance, and relevant ethical requirements, including independence, occurs throughout the engagement, as conditions and changes in circumstances occur. Performing initial procedures on engagement continuance and evaluation of relevant ethical requirements (including independence) at the beginning of an engagement informs the practitioner's decisions and actions prior to the performance of other significant activities for the engagement.

CSRE 2400 paragraphs 27, 104, A37-A39

6. The practitioner did not obtain an understanding of the entity and its environment and the applicable financial reporting framework to identify areas in the financial statements where material misstatements are likely to arise and thereby provide a basis for designing procedures to address those areas.

CSRE 2400 paragraphs 43-46

7. The date of the written representations was not as near as practicable to or was after, the date of the practitioner's report.

CSRE 2400 paragraph 73

8. The practitioner's report for the review engagement did not include all required elements. The report was missing the correct title of the financial statements and/or the date or period covered within the introductory paragraph,

an appropriate addressee, a description of management's responsibilities for preparing the financial statements and the date of the report.

CSRE 2400 paragraph 94

9. The practitioner obtained written representation from management; however, the representation from management did not include all the required elements:
- a. A summary of uncorrected misstatements included in or attached to the written representation.
 - b. Significant facts relating to any frauds or suspected frauds known to management that may have affected the entity have been disclosed.
 - c. All information relevant to the use of the going concern assumption in the financial statements has been disclosed.
 - d. A reference to all financial statements and period(s) referred to in the practitioner's report.

Appendix 2 of CSRE 2400 contains an example of a representation letter.

CSRE 2400 paragraphs 68 - 70, 73, A120-A123

10. In forming a conclusion as to whether anything has come to the practitioner's attention that causes the practitioner to believe that the financial statements are not prepared, in all material respects, in accordance with the applicable financial reporting framework, the practitioner did not document all required elements of evaluation.

CSRE 2400 paragraphs 76 - 78, A127-A134

Compilation engagement documentation

1. The compilation engagement report did not include all required elements:
- a. A reference to the note in the compiled financial information that describes the basis of accounting applied in the preparation of the compiled financial information.
 - b. An addressee (management or those charged with governance, as appropriate).
 - c. Identification of the financial information that has been subject to the compilation engagement.

Appendix 2 to CSRS 4200 contains an illustration of a compilation engagement report.

CSRS 4200 paragraph 39

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2. The agreed terms of the engagement recorded in an engagement letter or other suitable form of written agreement did not include all required elements, including:
- a. The expected form and content of the compilation engagement report.
 - b. The intended use of the compiled financial information, including whether the compiled financial information is intended to be used by a third party.
 - c. The acknowledgment of management that it is responsible for selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use.
 - d. When the compiled financial information is intended to be used by a third party, and the basis of accounting to be applied in the preparation of the compiled financial information is other than a general purpose framework, the acknowledgment of management that the third party:
 - (i) Is in a position to request and obtain further information from the entity; or
 - (ii) Has agreed with management the basis of accounting to be applied in the preparation of the compiled financial information.

Appendix 1 to CSRS 4200 contains an example of a compilation engagement letter.

CSRS 4200 paragraphs 27, 41

3. Prior to accepting or continuing a compilation engagement, the practitioner did not:
- a. Make inquiries of management regarding the intended use of the compiled financial information, including whether that information is intended to be used by a third party.
 - b. Obtain an acknowledgment from management of the basis of accounting expected to be applied in the preparation of the compiled financial information.
 - c. At the time of engagement acceptance and continuance, the acknowledgment from management of the basis of accounting expected to be applied in the preparation of the compiled financial information may take different forms. This acknowledgment may be a written communication (e.g., in paper form or by electronic or other medium) or oral documented by the practitioner.

CSRS 4200 paragraphs 24, 41

4. The practitioner did not obtain an acknowledgment from management or those charged with governance, as appropriate, that it has taken responsibility for the final version of the compiled financial information.

Acknowledgment from management or those charged with governance, as appropriate, that it has taken responsibility for the final version of the compiled financial information may take different forms, such as:

- (i) A signature on the final version of the compiled financial information.
- (ii) A written communication (e.g., in paper form or by electronic or other medium).
- (iii) An oral acknowledgment documented by the practitioner.

CSRS 4200 paragraphs 35, 41, A44

5. The practitioner did not document a description of:
- a. The entity's business and operations.
 - b. The entity's accounting system and accounting records.
 - c. The basis of accounting to be applied in the preparation of the compiled financial information.
 - d. Where applicable, the accounting policies used in the preparation of the compiled financial information.

The practitioner shall obtain knowledge of the above matters sufficient to be able to perform the compilation engagement.

CSRS 4200 paragraphs 29, 41

6. The practitioner did not document the discussion with management regarding significant judgments for which the practitioner had provided assistance in the course of preparing the compiled financial information.

CSRS 4200 paragraphs 31, 41

7. The practitioner dated the compilation engagement report at a date earlier than the date on which the practitioner obtained an acknowledgment from management or those charged with governance, as appropriate, that it has taken responsibility for the final version of the compiled financial information.

CSRS 4200 paragraph 40

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8. The engagement letter or other suitable form of written agreement, agreeing the terms of the engagement with management or those charged with governance, as appropriate, was not obtained prior to performing the engagement.

CSRS 4200 paragraphs 26, 41

9. The compiled financial information was not prepared in accordance with the basis of accounting as described in the note in the compiled financial information.

CSRS 4200 paragraphs 30, 41

10. The practitioner did not document a reconciliation of the entity's accounting records to the compiled financial information, including any adjusting journal entries or other amendments to the compiled financial information that the practitioner has agreed with management in the course of the engagement.

CSRS 4200 paragraph 41

QUALITY MANAGEMENT – POLICIES AND PROCEDURES

A firm's system of quality management should be designed and implemented to improve overall engagement quality both to ensure that the firm does not issue unmodified opinions on materially misstated financial statements and to prevent the firm from performing inadequate work to support their engagement reports.

There continue to be firms that have not ensured cyclical monitoring is performed at all or within an appropriate time frame. The absence of an effective monitoring program by the firm (either by carrying out an internal file cross-review or obtaining an external reviewer) is often correlated with a negative impact on quality and is a significant factor in the Committee's decision to re-inspect a firm.

Although smaller firms may not have internal resources to comply with these requirements, they may consider exploring reciprocal arrangements with other practitioners to fulfill their monitoring obligations. Establishing these relationships also may help the firm when there are matters requiring consultation or referring the client to another firm if the matter requires a different set of technical expertise.

FINANCIAL STATEMENTS – BY FINANCIAL REPORTING FRAMEWORK

Accounting Standards for Private Enterprises (ASPE)

1. Disclosure with respect to inventories did not include:
- a. The carrying amount of inventories in classifications appropriate to the entity.
 - b. The accounting policies adopted in measuring inventories, including the cost formula
 - c. The total carrying amount of inventories.
 - d. The amount of inventories recognized as an expense during the period.

Part II 3031.35

2. Non-current assets were inappropriately classified as current assets.

Only assets that are ordinarily realizable within one year from the date of the balance sheet or within the normal operating cycle, when that cycle is longer than a year, can be classified as current assets.

Part II 1510.03

3. An enterprise applied the future income taxes method of accounting for income taxes. Disclosure did not include:
- a. the amount of future income tax assets and future income tax liabilities in respect of each type of temporary difference for each period presented.
 - b. The total amount of unused tax losses and income tax reductions, and the amount of deductible temporary differences, for which no future income tax asset has been recognized.

Part II 3465.89

4. An enterprise had different policies for different types of revenue transactions. The revenue recognition policy was not disclosed for each material type of transaction.

Part II 3400.31

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5. Disclosure with respect to retractable or mandatorily redeemable shares issued in a tax planning arrangement classified as equity did not:

- a. Present the shares as a separate line item in the equity section of the balance sheet.
- b. On the face of the balance sheet, include the total redemption amount for all classes of such shares outstanding.
- c. Include a description of the arrangement that gave rise to the shares.

Part II 3856.23, .47

Accounting Standards for Non-Profit Organizations (ASNPO)

1. For revenues of a not-for-profit organization, other than revenues from contributions, the revenue recognition policy was not disclosed.

Part II 1505.03, 1505.06, 3400.04 - .06

2. The significant accounting policy with respect to recognition of contributions was not disclosed. A not-for-profit organization should recognize contributions in accordance with the deferral or restricted fund method.

Part III 4410.10

3. A not-for-profit organization did not disclose:

- a. Contributions by major source.
- b. The nature and amount of contributed materials and services recognized in the financial statements.

Part III 4410.22, .24

4. A not-for-profit organization using the deferral method did not disclose:

- a. The amounts of deferred contributions attributable to each major category of external restrictions outside net assets.
- b. A description of the external restrictions.
- c. The nature and amount of changes in deferred contributions for the period.

d. The amount of net assets subject to external restrictions requiring that they be maintained permanently as endowments.

e. The amount of net assets subject to internal restrictions.

f. The amount of net assets subject to external restrictions, other than those required to be maintained permanently as endowments.

Part III 4400.26, Part III 4410.53

5. Disclosure of related party transactions of a not-for-profit organization did not include:

- a. A description of the transactions and amounts classified by financial statement category, including those for which no amount had been recorded.
- b. The measurement basis used.
- c. Amounts due to or from related parties and the terms and conditions relating thereto.
- d. A description of the relationship between the transacting parties.

Part III 4460.07

Public Sector Accounting Standards (PSAS)

1. The financial statements did not include or were not accompanied by an acknowledgement of the government's responsibility for their preparation. Such an acknowledgement could be expressed in narrative form signed by an appropriate government official.

PS 1200.005

2. The statement of changes in net debt did not include a comparison of the items that comprise the change in net debt for the period, as well as the change in net debt for the period, with those figures originally planned. Planned results should be shown for the same scope of activities and on a basis consistent with that used for actual results.

PS 1200.123

3. Disclosure of related parties did not include:

- a. Adequate information about the nature of the relationship with related parties involved in related party transactions.
- b. The types of related party transactions that have been recognized.
- c. The amounts of the transactions recognized classified by financial statement category.
- d. The basis of measurement used.
- e. The amount of outstanding balances and the terms and conditions attached to them.

PS 2200.17

4. Disclosure with respect to long-term debt did not include:

- a. Interest rates.
- b. Existence of sinking fund and redemption provisions.
- c. Description of repayment dates and amounts and nature of repayments.
- d. Aggregate amount of payments in each of the next five years and thereafter to meet sinking fund or retirement provisions.
- e. Secured liabilities stated separately and the fact that they are secured.
- f. Nature and, where practicable, carrying value of assets pledged as security.
- g. Details of any defaults in principal, interest, sinking fund or retirement provisions.
- h. Any amounts payable on demand.

PS 3230.17, .18, .24, .25

5. Disclosure with respect to a multiemployer retirement benefit plan for which the entity is a participating employer and not the plan sponsor did not include:

- a. General description of benefit plans, contribution formulae and funding policy.
- b. Available information about any surplus or deficit, the basis used to determine the surplus or deficit and the implications, if any to the government.

PS 3250.100, .110, .111

REFERENCES

CPA Ontario (n.d.). *Focus on Practice Inspection 2021*. [www.cpaontario.ca](https://assets.cpaontario.ca/members/regulations-guidance/pdfs/focus_on_practice_inspection_2021.pdf). Retrieved May 11, 2023, from https://assets.cpaontario.ca/members/regulations-guidance/pdfs/focus_on_practice_inspection_2021.pdf

CPA British Columbia (n.d.). *Practice Review: 2021 - 2022 Findings and Focus Areas*. www.cpabc.ca. Retrieved May 11, 2023, from <https://www.bccpa.ca/news-views-kb/news-views-kb-entries/cpabc/public-practice-regulation/guidance/practice-review-2021-2022-findings-and-focus-areas/>

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COMPILATION ENGAGEMENT REMINDER

Important notice regarding compilation engagements

Over the last several months, inspections of compilation engagements across Canada have highlighted some significant deficiencies in the application of the new Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements.

What are our significant findings?

- Financial statements were compiled under the previous standard, Section 9200, Compilation Engagements, rather than the new standard effective for compiled information for periods ending on or after December 14, 2021.
- File documentation did not adequately evidence engagement acceptance or continuance procedures.
- Neither the intended use of the compiled information nor the assessment of whether conditions were met to perform a compilation engagement were documented.
- There was inadequate documentation of the understanding of the entity, its systems and the basis of accounting used.
- The disclosure of the basis of accounting was incomplete or misleading. Notably, some entities disclosed that financial information was compiled using Accounting Standards for Private Entities (ASPE), but they did not



comply with all ASPE disclosure requirements (e.g., no cash flow statement, significant missing notes).

What can you do?

- Read CSRS 4200 in its entirety to understand the new requirements.
- Register for relevant training activities.
- Download tools and guidance from [CPA Canada](https://cpacanada.ca).
- Update firm tools and methodology, including the engagement letter, compilation programs, and reporting templates.
- Contact monitoring@cpask.ca for further questions.

Prepare for what's next!

Firms that perform only compilation engagements must implement the new Canadian Standard on Quality Management (CSQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements by December 15, 2023, one year later than assurance engagement firms. Find out more information by reviewing this [Practitioner Guide](#) and prepare by downloading the [Implementation Tool for Practitioners Canadian Standards on Quality Management](#).



CAUTION AGAINST PROVIDING CERTAIN ATTESTATIONS

Modified with permission from CPA BC

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

Business owners have been approaching CPAs to supply an attestation confirming that their business is legal and provides a good or service in Canada where an employee could work and a description of the main business activity. This is problematic because the government has not provided a list of procedures with the attestation that the practitioner could execute.

As a result, it is unclear how a practitioner would meet professional standards in providing this attestation.

Consequently, we caution members against providing such an attestation to support their clients' application related to temporary foreign workers.

Since an attestation is not the only option acceptable to the government, practitioners might consider helping their clients put together some of the other documents instead. Under the header "Proof of providing a good or service," the website lists other documents that can be provided instead of an attestation. Some of these are a copy of a valid business licence, the most recent T4 Summary, or the most recent PD7A statement of account for current source deductions.

When approached by a client to provide an attestation, we encourage practitioners to take a moment to consider:

- What type of engagement is the client requesting?
- Does the practitioner have the proper professional accounting licence to perform the engagement?
- Can the practitioner comply with all applicable rules of professional conduct as required by the engagement?

Resources available:

Information on licensing requirements is available on the [CPA Saskatchewan website](#).

Information on the Rules of Professional Conduct is available within our [Governing Documents](#).

CPA Canada's roadmap tool can help practitioners identify which standard(s) to use when providing services in accordance with the CPA Canada Handbook – Assurance. To learn more about using the roadmap, visit [Navigating assurance standards for engagements: Roadmap tool | CPA Canada](#).

Learn about the requirements pertaining to attestation and direct engagements to report on an entity's compliance with an agreement or specified authority in CPA Canada's article, [New assurance reports on compliance: What you need to know \(cpacanada.ca\)](#).

Find out the answers to frequently asked questions related to the application of CSAE 3000 and CSAE 3001: [What auditors need to know about attestation engagements and direct engagements \(cpacanada.ca\)](#)

THE NEW COMPILATION ENGAGEMENTS STANDARD – HOW ARE YOU MANAGING?

This article from CPA Canada highlights the challenges practitioners are facing in implementing CSRS 4200, Compilation Engagements, based on observations from practice inspection findings. The article, authored by Svetlana Berger, Associate Director of the Auditing and Assurance Standards Board, shares practical reminders that practitioners may find helpful in effectively and efficiently applying the standard. CSRS 4200 became effective for compiled financial information for periods ending on or after December 14, 2021, and the previous standard – Section 9200, Compilation Engagements, is now phased out. [Read the full article here.](#)

Related to the publishing of this blog article, CPA Canada has also updated the resource page and links as well as the July 2020 Practitioner's Pulse webinar page:

- [CSRS 4200, Compilation Engagements: Guidance resources](#)
- [Practitioner's pulse \(July 2020\)](#)

CRA E-SERVICES – KEY UPDATES FOR TAX PRACTITIONERS

The Canada Revenue Agency (CRA) has updated so many online services over the past few months, it's hard to keep up. [CPA Canada's blog summarizes key changes](#) that tax practitioners should know about.



JOIN THE STANDARDS AND ETHICS CONSULTATION GROUP

CPA Manitoba and CPA Saskatchewan have partnered to create a 'Standards and Ethics Consultation Group'. The goal is to have members participate in the consultation phase of new professional standards for implementation in the CPA Canada Handbook or provide feedback on developments occurring internationally as requested by CPA Canada. We recognize that it is often difficult for small-medium sized firms to dedicate resources on their own to prepare a response to consultations; however, it is critical to the profession that a diverse group of members respond to developments in standards and ethics.

The structure of the group is as follows:

1. Will organize when an opportunity to consult arises,
2. An email will be sent to those who have expressed interest in participating in this group,
3. Those who are interested will be invited to provide written responses or attend a feedback session,
4. A group response will be drafted by CPA staff and distributed for approval to those members who choose to participate, and
5. A final response will be submitted on behalf of the group.

The time commitment for this group is based solely on participation in responding to drafts and developments, of which will vary depending on each project. The value you receive from your participation is assistance from the CPA staff on drafts and developments in the profession.

Please email monitoring@cpask.ca if you have questions or are interested in participating!



TO MANDATE OR NOT TO MANDATE?

WHY HYBRID WORK SHOULD BE FAVOURED, NOT FEARED

This article was originally published in the Canadian Accountant publication and has been republished with their permission.

One year ago, I stepped into my role at CPA Canada as a pandemic-era CEO expecting the unexpected. Looking back, ‘unexpected’ may have been the understatement of the year. My first day on the job started with a positive COVID-19 test and a virtual introduction to more than 400 new colleagues from my kitchen table.

I think it is human nature to create plans and draw on experience as brave attempts to outsmart the unknown. But more often than not, leaning into change is the best path to success.

Fast forward three years from the initial COVID lockdowns, and one of the lingering uncertainties that preoccupies employers and employees alike is the future of the office. To mandate a return, or not to mandate? That is the question.

To me, the idea of trying to bring back the old normal is a non-starter—reality and expectations have changed.

The pandemic proved that remote work can work in many professions. It shone a spotlight on the undisputable value of employee health and wellbeing. It exposed the systemic inequalities that plague our society and can manifest in workplace dynamics. Quite simply, the pandemic demonstrated that the way we were doing things can be upended and that, most importantly, we are resilient creatures.

But – and there is always a ‘but’ – while we survived, it cannot be argued that we thrived during this time—not as a society, nor as individual organizations.

As businesses continue to solidify their new work arrangements, we as leaders have a responsibility to take the positive outcomes from the past three years and combine them with what we’ve learned over the previous century to build a sustainable foundation for the future.

Tailored approach

At CPA Canada, we have adopted a hybrid environment and have worked team-by-team to truly grow and tailor our approach. Our organization has seen firsthand the benefits of embracing remote work for empowering our staff with greater autonomy and for facilitating a country-wide recruitment approach that reflects the national presence of the accounting profession we serve.

With the right policies in place, remote work has the potential to foster greater trust, engagement and inclusivity.

It is no secret that the pandemic and its economic fallout has had a disproportionately adverse impact on women and minority populations in the labour market. Remote work has helped those who find it difficult to get onsite – whether they have a disability, caregiving obligations or live in more affordable areas outside of the big city core – to maintain access to a large job market.

As technology grows more advanced, it will only continue to bring us closer together – with a minimal environmental footprint – as we connect across provinces and time zones.

By the same token, there are undeniable benefits to physically bringing teams together. Those magical collisions that spark ideas and conversations that would never happen without face-to-face contact. Those pre- and post-meeting chats that anchor your relationships at work and bolster understanding and camaraderie. Those meaningful mentor-protégé relationships that afford new employees on-the-spot feedback and opportunities to learn through osmosis.

Changing world of work

It is these organic and collaborative exchanges that I am confident will be increasingly common in workplaces that do not mandate a full return to work but prioritize a hybrid environment that sharpens employees’ anticipation for the office.

continued on page 25

TO MANDATE OR NOT TO MANDATE? *continued from page 24*

A CEO's job is to prepare a company for what is to come, not to latch desperately onto the past or what is comfortable. The changing world of work, including shifting demographics, talent wars, and labour shortages are affecting the accounting profession, as it is many others. The Canadian CPA profession needs to embrace and lead in this era of uncertainty to attract more people to the accounting space.

We've started reimagining our certification program and exploring new pathways to the profession, including innovative forms of learning and assessment that will help ensure we continue to nurture competent and ethical CPAs who remain relevant in today's ever-changing and data-driven world.

There is no playbook for reshaping the nature of work. There will never be one definition of the ultimate work model. In fact, our current understanding of hybrid work will likely be very different in a mere few years given the pace at which technology and society continue to evolve.

But – and there is that 'but' again – hybrid work is here to stay. Short of finding a crystal ball, balancing the needs of an organization with employees' best interests is the clear choice for creating a productive and resilient workforce that can withstand future challenges. Businesses need to get on board or get left behind.

Pamela Steer is the president and CEO of Chartered Professional Accountants of Canada (CPA Canada), one of the largest national accounting bodies worldwide, with more than 220,000 members. Together with the provincial, territorial, and Bermudian CPA bodies, CPA Canada champions best practices that benefit business and society.

Important changes to NFPO and business corporation standards

Stay up-to-date on the New Acts that came into force on March 12, 2023 in these blog articles from MLT Aikins:

[Key features of new Saskatchewan Business corporations Act: New rules for directors of Saskatchewan corporations](#)

[Overview of the Non-Profit Corporations Act, 2022 \(Saskatchewan\)](#)

PRACTITIONER'S PORTAL

Find resources to advance your career, learn about the latest technical changes and enhance your skillset with useful tools such as:

- The Professional Engagement Guide (PEG)
- Audit Quality and Tax Blogs
- Podcasts
- Webinars and e-learning

Find all of this and much more at practitioners.cpacanada.ca.

2023 FEDERAL BUDGET AND CANADIAN TAX NEWS

Watch CPA Canada's tax highlights webinar that reviews the 2023 Federal Budget and catch up on their [Canadian tax news page](#) for regular updates on changing tax laws.



Regulatory Notices

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

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

KEVIN D. KASHA, CPA, CA, CMA

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

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

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

J L REIMAN CPA, CGA

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

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

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

RIPJIT BRAR CPA PROFESSIONAL CORPORATION

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

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

March 30, 2023

REGULATORY NOTICES

LICENSING EXPIRIES AND CANCELLATIONS

A member licence may be voluntarily cancelled at any time throughout the year or at the time of licence expiry (i.e. December 31, annually) when that member no longer authorizes assurance or compilation engagement reports in Saskatchewan. When there are no longer any licensed members at a firm, the firm's licence is cancelled at the same time. Adjustments to the firm's tier of licensing (i.e., from comprehensive to specified or to compilation or from specified to compilation) may be required when there is no longer a licensed member at the firm with that tier of licence held.

Click here to check on a [member's licensing status](#) or a [firm's licensing status](#) or to confirm the type of licence held by a member or firm. A description of the services permitted under each licence type is included within the links above.

A member licence may be cancelled through regulatory processes by the Registrar in the following situations as outlined in Regulatory Board Rule 333.17:

- (a) The licensed member is suspended or ceases to be registered;
- (b) The licensed member dies or becomes incapacitated;
- (c) The licensed member does not renew their licence;
- (d) The licensed member voluntarily cancels their licence by submitting in writing a request for cancellation including a declaration that the licensed member has ceased to practice professional accounting.

A firm licence may be cancelled through regulatory processes by the Registrar in the following situations as outlined in Regulatory Board Rule 333.18:

- (a) The firm is suspended or ceases to be a registered firm of the Institute;
- (b) The firm no longer has a licensed member;
- (c) The licensed firm voluntarily cancels their licence by submitting in writing a request for cancellation including a declaration that the licensed firm has ceased to practice professional accounting.

The Professional Practice Committee has the authority to cancel a licence for any matter not specified above.

As required in our Rules, all licence expiries and cancellations, whether made voluntarily by the member or through our regulatory processes (such as practice inspection) must be published and made publicly available.

The members and firms listed below are **not** permitted to authorize the release of any assurance engagement reports (in the case of a comprehensive or specified licence) or compilation engagement reports (in the case of a compilation licence or all licence types) in Saskatchewan after the effective date noted.

Contact licensing@cpask.ca for any licensing inquiries or if you have questions or concerns about the individuals and firms listed below.

Member licences voluntarily cancelled during 2022 and up to May 15, 2023 with the effective date of licence cancellation noted

Name, designation¹ (Licence Type) – Effective Date, Firm licence cancellation²

- Brian Callele, *Resigned* (Compilation) – November 7, 2022, Brian Callele CPA Prof. Corp – *firm closed*
- Mildred Convento, CPA, CGA (Compilation) – December 31, 2022
- James Davies, *Resigned* (Compilation) – December 31, 2022, J.H.A Davies CPA Professional Corporation – *firm closed*
- Grant Emery, CPA, CMA (Compilation) – December 31, 2022, Grant Emery, CPA, CMA
- Taheera Fidaali, CPA, CA (Compilation) – December 31, 2022, Taheera Fidaali, CPA, Prof. Corp

¹ Members may also voluntarily resign their membership at the time of licence cancellation.

² When there are no longer any licensed members at the firm, the firm licence is also cancelled. The firm may also be closed at the time of licence cancellation. If no firm is noted in this column, the licence status of the firm where the licensed member practiced is not affected by the member's licence cancellation (i.e., the firm remains licensed).

LICENSING EXPIRIES AND CANCELLATIONS *continued from page 29*

- Theodore Hillstead, FCPA, FCGA (Compilation) – December 31, 2022
- Aaron Hoimyr, *Resigned* (Compilation) – June 17, 2022, Aaron Hoimyr, CPA – *firm closed*
- Graham Holm, CPA, CA (Compilation) – May 23, 2022, Graham Holm CPA P.C. Inc
- Laurie Hudema, CPA, CA (Compilation) – December 31, 2022
- Paul Lendzyk, CPA, CGA (Compilation) – May 22, 2022, Paul Lendzyk, CPA
- Ted Lewis, CPA, CMA (Compilation) – March 10, 2023
- Michael Loepky, CPA, CA (Compilation) – December 31, 2022
- Walter Loewen, CPA, CGA (Compilation) – December 31, 2022, Loewen Accounting Services
- Heather Martin, *Resigned* (Compilation) – October 18, 2022, MLJ CPA P.C. Ltd. – *firm closed*
- Oluwatomisin Olaniyi Laseinde, CPA, CA (Compilation) – December 31, 2022, Tomisin Olaniyi Laseinde CPA Prof. Corp
- Claudette Peskleway, CPA, CGA (Compilation) – December 31, 2022
- Judith Reiman, CPA, CGA (Compilation) – December 31, 2022, J L Reiman, CPA, CGA
- Jeanette Siegel, CPA, CGA (Compilation) – December 31, 2022, J Siegel CPA Prof. Corp.
- Barry Smith, *Resigned* (Compilation) – October 27, 2022, Barry J. Smith Chartered Professional Accountant – *firm closed*
- Gregory Smith, FCPA, FCA (Compilation) – December 31, 2022
- James Vermeersch, FCPA, FCGA (Compilation) – May 2, 2023, Jim Vermeersch, CPA, Prof. Corp – *firm closed*
- Todd Buchanan, CPA, CA (Comprehensive) – December 31, 2022
- Damara Casper, CPA, CA (Comprehensive) – February 24, 2023
- Robin Collins, *Resigned* (Comprehensive) – April 12, 2022
- Kelly Deis, CPA, CA (Comprehensive) – December 31, 2022
- Cheryl Hugill, *Resigned* (Comprehensive) – December 31, 2022
- Landis McEwen, *Resigned* (Comprehensive) – December 31, 2022
- Robert Mitchell, *Resigned* (Comprehensive) – May 25, 2022
- Rick Mussenden, *Resigned* (Comprehensive) – October 24, 2022
- Carey Nicholson, CPA, CA (Comprehensive) – April 6, 2022
- Marlyn Phillips-Leson, CPA, CGA (Comprehensive) – December 31, 2022
- Jeffrey Stromberg, CPA, CA (Comprehensive) – December 31, 2022
- Kirsten Tompkins, *Resigned* (Comprehensive) – December 31, 2022
- Shane Troyer, CPA, CGA (Comprehensive) – December 31, 2022
- William Wilson, CPA, CA (Comprehensive) – December 31, 2022
- Lee Braaten, FCPA, FCA (Specified) – December 31, 2022
- Trevor Chopek, CPA (Specified) – December 31, 2022
- James Salamon, FCPA, FCA (Specified) – December 31, 2022, SRG CPA Prof. Corp. – *firm closed*
- Don Schneider, CPA, CMA (Specified) – April 27, 2023
- Rodney Trayhorne, CPA, CA (Specified) – December 31, 2022

Member and firm licence cancellations through regulatory processes³

- Robert Kowalchuk, *cancelled* (Comprehensive) – October 3, 2022
- Ted Lewis, CPA, CMA (Comprehensive & Specified) – January 13, 2023
- A1 Accounting Group LLP (Comprehensive & Specified) – January 13, 2023
- Jeff D. Tiffin, CPA, CGA (Comprehensive) – January 13, 2023
- Jeff D. Tiffin, CPA, Professional Corporation (Comprehensive) – January 13, 2023

³ The member and firm may be eligible to apply for a licence under a lower tier (i.e., specified and/or compilation, as applicable), unless their membership is resigned, suspended, or cancelled.

HOW IT WORKS



➤➤ STEP 1: GET IN TOUCH

Contact Forbes at 1-855-596-4222
or cpaforbes@telus.net

Always leave your name and a direct line phone number.



➤➤ STEP 2: COMPLETE AN INTAKE

The purpose of the intake process is to:

- Get a sense of the issue(s) requiring counselling;
- Identify any therapist requirements (gender, location, etc); and
- Assess your best fit with a potential therapist.



➤➤ STEP 3: GET CONNECTED

A pre-determined therapist will contact you to set up appointments and discuss logistical details.

At any point in the process, if you feel your therapist is not the right fit for you, contact Forbes Psychological Services for re-assignment. It is important you are comfortable and feel your match is the right fit for you!



➤➤ STEP 4: ENGAGE IN TREATMENT

You and your therapist can determine the right plan for your situation and how many sessions you need.

Assist

CPA ASSISTANCE AND
WELLNESS PROGRAM

CPA Assist is a mental health and wellness program that provides CPAs, candidates, and their immediate families free professional counselling services through Forbes Psychological Services, who are dedicated to providing the highest quality of confidential service by experienced and qualified counsellors.

NEW for 2023! You spoke, we listened: counselling session hours have increased to six hours per person, per issue!

CPA Assist works with Forbes Psychological Services to accommodate you; please get in touch with Forbes if you require any changes, have concerns, or to ask questions at any time.

Interested in learning more about CPA Assist and what resources are available to you and your family? Check out cpa-assist.ca.



| Disciplinary Notices

DISCIPLINE NOTICES

MARCHAND, MICHAEL A.

Notice of Discipline Committee Determination and Order Case #2010-23 and #2101-01

Following the receipt of five Formal Complaints made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Michael A. Marchand, CPA, CGA (Marchand) on March 8 and 9, 2013.

The Discipline Committee determined that Marchand was guilty of professional misconduct on four of the five Formal Complaints as defined in section 26 of *The Accounting Profession Act* ("the Act") in that his conduct breached Bylaws 200.1(a) and 200.1(c) and Rules 202.1, 203.1 and 206.1 of the CPA Saskatchewan ("CPASK") Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

The Discipline Committee determined that Marchand was not guilty of professional misconduct on one of the Formal Complaints as defined in section 26 of the Act in that his conduct did not breach Bylaw 200.1(a) and Rules 260.1 and 261.1.

Determination on the Formal Complaints

The context in which the Formal Complaints arose is that Marchand, as a registrant, performed audit engagement services to two clients between January 2019 to October 2021 and in doing so,

- Marchand did not comply with significant components of the Standards of Professional Practice outlined in the CPA Canada Handbook for at least two audit engagements. The audit engagement documentation was not sufficient to enable an experienced auditor to determine that sufficient, appropriate audit evidence was obtained to support the audit opinion issued.
- Marchand issued two unqualified audit opinions where the audit documentation was not sufficient to support the opinion.
- Marchand did not complete one audit engagement on a timely basis to facilitate the client's compliance with the deadline for submission of its audited financial statements to the Minister of Government Relations as required by Section 186(1) of *The Municipalities Act*.

Determination on Sanction

The Discipline Committee issued the following Order on April 18, 2023:

- Marchand complete ten (10) hours of verifiable continuing professional development in the area of quality control and ethics, within one hundred eighty (180) days of this Order. The member is responsible to report and declare the verifiable continuing professional development in the provided tool before the deadline. Proof of attendance at the verifiable continuing professional development is required;
- Marchand receives and acknowledges in writing a letter of reprimand, issued by the Discipline Panel Chair, within thirty (30) days of this Order; and
- Marchand pays a fine in the amount of sixteen thousand dollars (\$16,000.00) within ninety (90) days of this Order.

With respect to costs, in that this matter was dealt with by way of full joint submission by the parties, no costs are ordered as assessed to the Registrant.

continued on page 34

DISCIPLINE NOTICES

continued from page 33

A Notice of these determinations be published on a named basis, on the Institute website including the Determination and Order, and in the member and firm newsletters.

The text of relevant bylaws and rules of professional conduct:

Throughout the relevant period

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.

Rules

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.

A copy of the Determination and Order dated April 15, 2023 is available on our website.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar
CPA Saskatchewan

April 18, 2023

Group Employee Benefits For CPA Firms.



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