



CPA

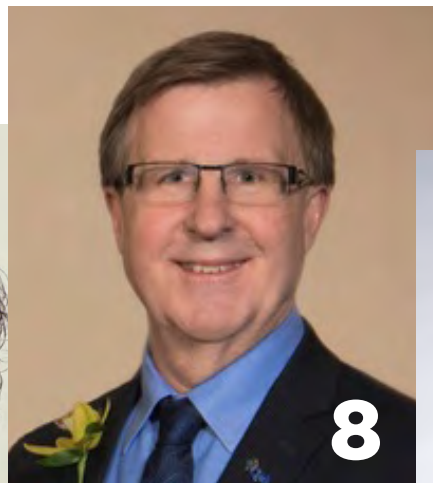
SASKATCHEWAN

SKCONNECT



CPAs are Agile Leaders

Agility is the ability to see, react and alter course quickly, recognizing that a business model or environment is not holding up given our current challenges. CPAs can pivot on a dime and strategize for a 'new normal' to lead their companies through current global disruptions.



The Institute of Chartered Professional Accountants of Saskatchewan

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WHAT DO YOU THINK?

This is your copy of the April 2021 issue of CPA SKConnect. Enjoy reading the issue and, as always, let us know what you think! Please send comments or articles to the Editor at mbuttner@cpask.ca.



CONTENTS

Board Chair Report	2	CPA Assist: Watch for the Warning Signs	16
CEO Report	3	Member Events	17
Notice of AGM/Board Nominations	4	Regulatory Matters	20
CPA SK Member Recognition Awards	5	Your Responsibility to Maintain the Public's Confidence in the CPA Profession	24
Trending	6	How Does Retirement Affect Your CPA Designation?	26
CPA Insurance Plans West	7	CPD Verification Report 2020-21	28
CPA SK Virtual Convocation 2021	8	CPA Savings and Offers	29
Foresight	12	Resources, Programs, Professional Updates and Events	30
Member Services News	14	After Hours	32
Member Profile: Emmanuel Strang, CPA, CGA	15		

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BOARD CHAIR REPORT

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

Happy spring to everyone! Although a bit of a different season than those in the past, I hope each and every one of you are able to take some time off and recharge, while finding creative ways to spend time with your family and friends amidst the restrictions in place.

As I was writing this, I started to think about what it meant to me to be an “Agile Leader,” which is the working theme for this issue of the newsletter. What an agile leader means to me today amidst the pandemic is so very different than what it would have meant to me even a year ago.

An agile leader is someone who can lead differently when faced with different situations and can pivot their leadership style to accommodate those working with them. An agile leader creates a supportive environment in which teams can progress; and the agile leader commits themselves to improving their own abilities in tandem with their team.

Being a leader amidst the COVID-19 pandemic has challenged me to work through quarantine fatigue that stems from the emotional exhaustion the pandemic has placed on our lives, both as leaders and as team members. We are all feeling exhausted by new and changing rules, we feel closed in, we are bored. The pandemic has elevated the notion of uncertainty to a level most of us have never experienced. Being an agile leader has allowed me to effectively navigate through these unprecedented times. Not only am I changing the way I work and improving my abilities, I am also adapting to how other team members need to work during the pandemic and creating a supportive environment where we can all be healthy and still deliver quality professional services.

I am thankful that I chose to become a CPA. A CPA to me is the distinguished accounting designation that aligns with the Vision of CPA Saskatchewan: The Canadian CPA is the pre-eminent, globally respected business and accounting designation. While becoming a CPA and

practicing as a licensed CPA, I have developed the critical thinking and leadership skills to lead effectively during these extraordinary times; in essence, my skills as a CPA have allowed me to become an agile leader.

I would like to take this opportunity to thank Shelley Thiel and her staff for all the leadership they have shown over the past year. They have made many changes within the organization to ensure our members have not noticed any disruption as the whole office continues to work primarily remotely, which does not come without challenges. Professional development courses have shifted to virtual, member renewals continue to be seamless and planning virtual member events, such as convocation—they make it all look easy. Another example of an agile leader and team!

Thank you for continuing to let me be your leader for another term and for your dedication as CPA professionals to uphold our standards. Be safe and stay healthy!



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



CEO REPORT

Shelley Thiel, FCPA, FCA, CEO, CPA Saskatchewan

Spring—a time for sunshine, flowers and hope. Despite an extremely difficult year, I want to recognize and celebrate our amazing candidates and members.

On the first day of spring, we celebrated our second-ever virtual CPA SK Convocation Ceremony, honoring the successful 2020 CFE writers. Every member has a story about their final exam, but the 2020 CFE writers likely win in the “the year that I wrote” competition. They had an experience like no other. With the onset of the pandemic, the profession was not able to deliver the September 2020 CFE in the traditional manner with many candidates in a single room. With the ingenuity and leadership of the senior education staff working in the profession across the country, a creative new way to offer the exam was launched. Each candidate wrote the CFE in an individual hotel room, with COVID safety protocols in place to ensure the safety of all writers, staff and volunteers.

Congratulations to our 133 successful writers, who conquered the 2020 CFE while dealing with the stress and uncertainties of COVID as well as the changed circumstances under which they wrote the CFE.

CPA Saskatchewan was very proud to celebrate our four students named to the CPA Canada Honour Roll. Congratulations to Cameron Dubé, Lee Farrer,

Janessa Fox and Brennan McClelland for your outstanding accomplishment!

Thank you to our members who volunteered their time as invigilators for the exam. Our members shared their time, skills and leadership to enable the 2020 September CFE to proceed, ensuring the integrity of the exam and the safety of all.

The past year has been indeed challenging for everyone and all our members are to be acknowledged for your business leadership. You have led organizations through the challenges of COVID-19, transformed businesses, provided expertise and guidance on the many programs available, and assisted in our communities.

CPA's blend of education, skills and experience will be critical as strategic leaders and contributors to the post pandemic recovery. CPA's innovation and problem-solving skills are helping Canadian businesses as they look to mitigate the impact of the pandemic and our members are at the forefront of recovery efforts.

With the onset of spring, I am confident that there are better times ahead. Happy Spring to all and keep up the excellent work!

Visit the [online engagement platform](#) for *Foresight: Reimagining the Profession*, an initiative championed by CPA Canada and the CPA provincial bodies. To participate, [create an account](#). It's simple and only takes a few minutes! After that, you're all set to be part of a movement that is reimagining what CPAs do, how we do it, and the impact we can have across the world. **Join the conversation and share your ideas!**

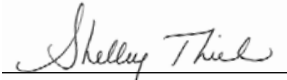
Join the
Conversation
REGISTER TODAY!

Institute of Chartered Professional Accountants of Saskatchewan

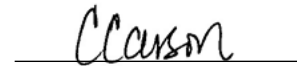
Notice of Annual General Meeting June 16, 2021

The Annual General Meeting of the members of the Institute of Chartered Professional Accountants of Saskatchewan will be held virtually on Wednesday, June 16, 2021 at 12:00 p.m. for the reception of the financial statements of the Institute of Chartered Professional Accountants of Saskatchewan for the fiscal year ended March 31, 2021, together with the auditor's report thereon; the appointment of the auditor for the fiscal year ended March 31, 2022; and for the transaction of such other business as may properly come before the meeting.

Dated this 15th day of March 2021.



Shelley Thiel, FCPA, FCA
Chief Executive Officer



Carrie Carson, CPA, CA
Chair



2021 Annual General Meeting
June 16 | 12:00 Noon | Virtual
Register today.



Call for Board Nominations

Nominations for election to the CPA Saskatchewan Board for 2021-2022 are now requested. **Nominations must be received by the Chief Executive Officer of the Institute by 4:00 p.m., C.S.T., on Wednesday, May 26, 2021.**

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

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

Under Bylaws 105.1 to 105.7, three members are to be elected to the Board this year. The following terms will expire as of the 2021 Annual General Meeting:

Disha Joshi, CPA, CA
Paul Lepage, CPA, CA
Travis Massier, CPA, CMA

Disha Joshi, Paul Lepage, and Travis Massier are eligible for re-election.

The AGM will be June 16, 2021 and will be held virtually.



CPA SK MEMBER RECOGNITION AWARDS

CALL FOR NOMINATIONS

CPA Saskatchewan is proud to recognize our members who are leaders, volunteers, community workers, trailblazers and educators through our Member Recognition Awards. Our awards program recognizes members who have achieved remarkable success as CPAs through their involvement in the profession and community. Nominations are now open. Nominate an outstanding CPA! *Nominations must be received by 4:00 pm, Monday, May 3, 2021.*

PROCESS FOR REVIEW OF NOMINATIONS

The CPA Saskatchewan HR & Nominating Committee will review all nominations received and will evaluate the nominations against the criteria provided in the standard. Their recommendations will be taken to the Board for review and approval. Once the CPA Saskatchewan Board has approved the award recipients, all nominators will be contacted as well as the successful recipients. Send your nomination today!

Fellow Chartered Professional Accountant

CPA Saskatchewan formally recognizes those members who have rendered exceptional service to the profession, or whose achievements in their careers or in the community have earned them distinction and brought honour to the profession, by the awarding of the title and designation Fellow Chartered Professional Accountant (FCPA).

To review member eligibility, please download the [FCPA Nomination Package](#).

Early Achievement Award

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

To review member eligibility, please download the [EAA Nomination Package](#).

Lifetime Achievement Award

The Lifetime Achievement Award (LAA) is awarded to a CPA Saskatchewan member with 20 or more consecutive years of service who has demonstrated leadership in the profession by supporting the CPA SK Mission and Vision throughout their career as a CPA.

To review member eligibility, please download the [LAA Nomination Package](#).

Nomination deadline is May 3, 2021



MEMBER RECOGNITION AWARDS CALL FOR NOMINATIONS

TRENDING

| 3 TOPICS IN 3 MINUTES | FROM CPA CANADA

COVID-19: KEY PRACTICE MANAGEMENT CONSIDERATIONS AND RESOURCES



COVID-19 is having a significant impact on the operations, financial results and cash flows of many organizations. Practitioners have found that they are also not immune to the changes resulting from COVID-19 as the majority of practitioners have been required to adjust how they operate during these unprecedented times. Closures of physical offices have also caused practitioners to adopt remote work arrangements and encounter other practice management issues they have not dealt with before. To help you navigate this new environment, CPA Canada has compiled an inventory of resources that highlight some important considerations in the area of practice management. [Learn more.](#)

BLOCKCHAIN: 4 POWERFUL WAYS IT IS MAKING A DIFFERENCE IN THE WORLD



1.18.2021 PIVOT | SOPHIE NICHOLLS JONES

When you hear the word “blockchain”, things like early virus detection, vaccine distribution, refugee identification, sustainable mining and emergency food delivery may not come to mind.

But that’s exactly what the technology is being used for today—including helping to fight the COVID-19 pandemic. It’s a phenomenon with a name—Blockchain for Social Impact—and it’s breaking ground (there’s even a coalition and an annual conference). From corporations to governments to international agencies to local charities, blockchain’s potential is being realized, shifting how industries—including finance, health care, aid and agriculture—operate.

Here are four ways blockchain is proving to be most powerful: efficient data management, transparency of foreign aid, digital identity creation and visibility into fundraising. [Read the full article here.](#)

EVIDENCE-BASED DECISION MAKING IN THE PUBLIC SECTOR



Online | April 22, 2021 - 12 p.m. - 2 p.m. EDT

The public sector is using new data sources to promote innovation and advance initiatives. Get the skills you need to gather evidence, interpret data and use it to make recommendations to decision makers.

Decisions are made based on evidence. But how do you get started with making evidence-based decisions? What is the best way to gather evidence, interpret it and use it to make recommendations to decision makers? Evidence requirements change as you move from the idea stage through to a final go/no go decision, and it is vital that you and decision makers understand the limitations of the data used.

Designed for public sector professionals, this virtual classroom will guide you through an interactive case study and group discussions about the right tools and strategies to use when implementing evidence-based decision making. CPA Canada’s virtual classroom is an online learning platform that allows you to connect with experts and peers to ask questions, share ideas and participate in real time. It is a premium digital experience featuring an interactive case study and live group work. Note: Space is limited to the first 25 people who [register](#).

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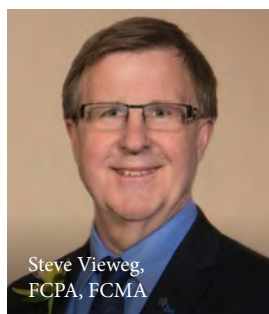
CPA SK VIRTUAL CONVOCATION 2021



VIRTUAL CONVOCATION CEREMONY HELD ON MARCH 20

CELEBRATING OUR SUCCESSFUL SEPTEMBER 2020 CFE WRITERS

CPA Saskatchewan proudly celebrated the achievements of the 133 successful CFE writers from September 2020 with a virtual, pre-recorded event, where graduates participating were presented and celebrated by members of the profession.



Steve Vieweg,
FCPA, FCMA



Richard Olfert, FCPA,
FCA, CMC, ICD.D



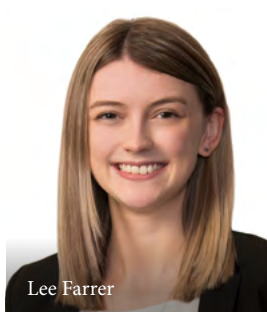
Carrie Carson, CPA, CA

The celebration video began with speeches from invited guests: Steve Vieweg, FCPA, FCMA, CEO of the CPA Western School of Business who delivered the Invocation; Richard Olfert, FCPA, FCA, Vice Chair of the CPA Canada Board who gave the CPA Canada Message; and Carrie Carson, CPA, CA, Chair of the CPA SK Board, who delivered the Convocation Address.

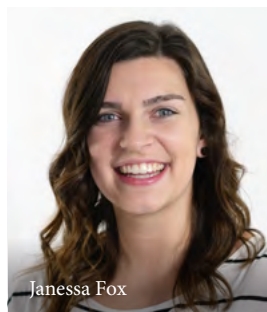
These four graduates from Saskatchewan were named to the CPA Canada Honour Roll. Congratulations!



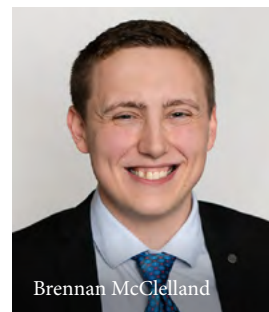
Cameron Dubé



Lee Farrer



Janessa Fox



Brennan McClelland

CPA Pledge

I promise to:

Comply with the requirements set out in *The Accounting Profession Act* of the Province of Saskatchewan, and the Rules and processes established by the Institute of Chartered Professional Accountants of Saskatchewan.

Conduct myself at all times in accordance with the spirit and requirements of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Saskatchewan.

Always practice my profession upholding the standards of integrity, objectivity, competence and confidentiality.

Always do my best to be engaged in and contribute to the improvement of my profession as a Chartered Professional Accountant.

The MC for the ceremony was Shelley Thiel, FCPA, FCA, CEO of CPA SK. She called on graduates Cameron Dubé and Brennan McClelland to say thank you to the families and educators for their support. After the presentation of graduates by members of the profession, the MC then asked the graduates to read the CPA Pledge. The video ends with the Valedictory Address by Lee Farrer.

CPA SK would like to thank our Convocation sponsor CPA Insurance Plans West for their support and for providing a gift for our graduates.

The 2021 [Convocation video](#) link has been posted on our website. Congratulations to all the graduates! Thank you to all the members and guests who watched the premiere on March 20.



CPA SK CONVOCATION

MESSAGE FROM CPA CANADA

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

Greetings from Winnipeg! On behalf of CPA Canada, congratulations to all the Saskatchewan 2021 Graduates on your achievement!

And to the 2020 National Honour Roll recipients Cameron Dubé, Lee Farrer, Janessa Fox and Brennan McClelland, I offer special congratulations.

I am thrilled to celebrate this professional milestone with all of you—Saskatchewan's newest graduates. In any year, the Common Final Examination (CFE) is recognized as rigorous and challenging. The resolve and resilience that you demonstrated in 2020 is a hallmark of the profession and a testament to your dedication and to your perseverance.

Globally respected, your CPA designation will open doors to a lifetime of opportunity.

Now more than ever, the world needs professional accountants to help re-imagine how organizational performance is measured and how value is created for society. As bright and ambitious individuals, you will play a leading role in helping to make that happen.

Being a CPA is about more than just what it brings you, as an individual. We have a responsibility as a profession—across business, industry, and government—to help our society tackle some of the challenges it faces. For example, one of the tasks before our profession is to rethink basic assumptions of what makes our country competitive and sustainable.

As CPAs, you have an opportunity, and in my view the responsibility, to be involved in “giving back”—to be proactive, collaborative and play a leading role in developing ideas and executing strategies to take on these challenges.

Gone are the days when CPAs were simply the keepers of finance. Today, we are daily contributors, advancing the performance of our organizations and the communities that we are part of.

I firmly believe being part of our profession and shaping its future will be one of the most rewarding aspects of your career.

In the early part of 2020, before all events went virtual, I was privileged to attend several provincial convocations in person. One of my favorite things to do at these events when

meeting CPAs that I did not already know was to ask them this question: “What is the coolest thing that your CPA has allowed you to do in your career?”

The answers always warm my heart because each is delivered with a smile and sparkling eyes that convey the deep sense of satisfaction and personal fulfilment that accompany that person's particular experience.

For example, one individual said, “My CPA gave me the tools to take over my dad's business and make him proud that I could grow it even further.”

Another replied, “It enabled me to become CEO of my organization. That was a very proud day.”

And yet another commented, “I had to pinch myself. There I was sitting in the Legislature's cabinet room offering advice to the Premier and the Minister of Finance... and they were listening!”

These are stories from only three of your CPA colleagues from across the country. That means there are more than 220,000 other stories of personal achievement and satisfaction.

Now it is time for you to begin writing yours, as a fully qualified CPA.

No matter where you are headed over the coming years, I encourage you to lean on your learnings from the past year.

Your success—both in the pandemic CFE and in the future—is borne from an open mind, carefully analyzing situations, applying your training and trusting your judgment. And then put that together with staying true to the strong ethical compass that is synonymous with the designation, and you are set to soar.

This may be a virtual celebration, but there is nothing virtual about your success. It is very real. It is very tangible. And it demonstrates that nothing can limit your potential.

**I welcome you to the profession.
Be proud of your accomplishment
and move forward with confidence!**

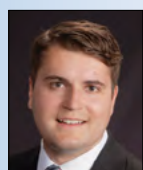
The greatest asset in your future is you.



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

CPA SASKATCHEWAN 2021 CPA GRADUATES

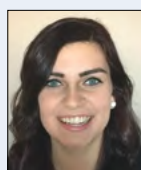
NATIONAL HONOUR ROLL



Cameron Dubé



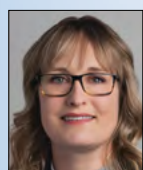
Lee Farrer



Janessa Fox



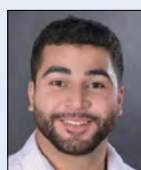
Brennan McClelland



Charlene Adamus



Ayodapo Samuel Alalade-Ayinla



Omar Alzoor



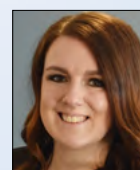
Mason Ballek



Samantha Bancescu



Michael William Shand Barker



Danielle Buhler



Jesse Burns



Yue Cai



Kyle Campbell



Maria Campbell



Jaideep Chawla



WenJing (Jane) Chen



Amna Gul Choudhry



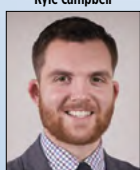
Julien N.S. Coopoomsamy



Abigail Anne Crieta



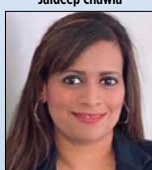
Cali Davidson



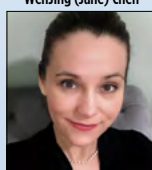
Marnus de Vos



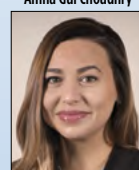
Bineet Dhungana



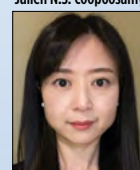
Nisha Doshi



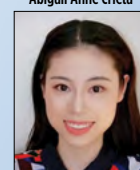
Yulia Driskoll



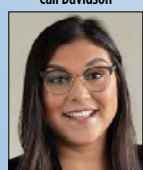
Amanda Ecker



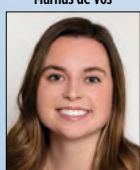
Xiaoyu (Zoe) Fan



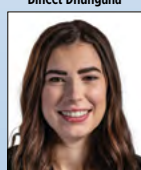
Yingying Feng



Alison Ferozdin



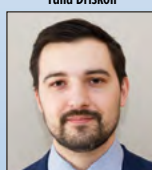
Brooklyn Dolly Fitzpatrick



Kayla Forbes



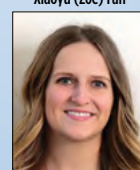
Lindsay Fowke



Charles Fowler



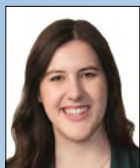
Sara Gartshore



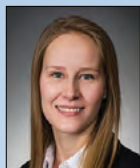
Taylor Gering



Chris Germaine



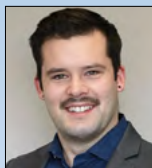
Kylie Gerwing



Kourtney Hajewich



Payton Hannem



Luke Lorne Hansen



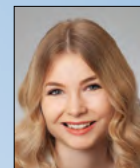
Amy Haynes



Daniel Hildebrandt



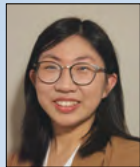
Alyssa Huber



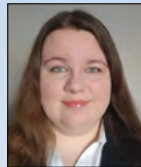
Stacie Janiskevich



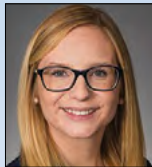
Heather Jardine



Yue Jiang



Jessica Johansen



Shandel Jones



Adam Kowalchuk



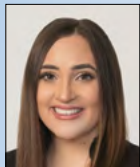
Shelby Kendra Kursh



Hongdong Liu



Si Liu



Brooke Loddell



Tevita Lui Jr



Heather Martin



Morgan McEachern



Alex McFie



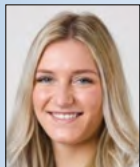
Tyler McKimmon



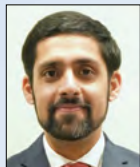
Gregory Moir



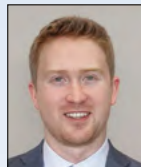
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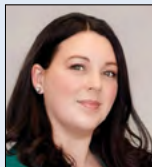
Melissa Murray



Syed Naqvi



Justin Nienaber



Sheryl R. Noete



Liam Nystuen



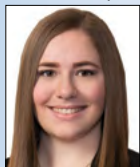
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Faith Olanipekun



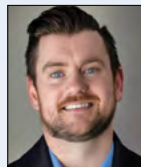
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Emeri Palmier



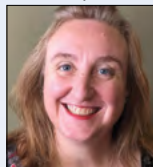
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Kenneth Tanner Peakman



Lawrence Zihua Peng



Aimee Penner-Mayoh



Derek Mathew Perret



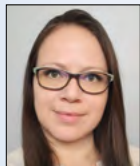
Jeffrey Propp



Taylor Reich



Eva Rennie



Crystal Richard



Bryce Dean Riddell



Jakub Rogowski



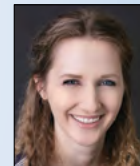
Laura Rowley



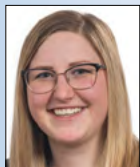
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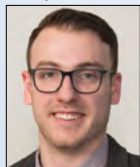
Jaysen Saini



Alison Schellenberg



Rikki Schick



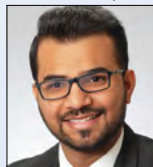
Mitchell Schwark



Ayushikha Sharma



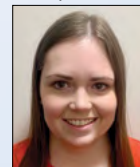
Steve Sharpe



Nilesch Prajapati Sohanlal



Jenelle Sokoloski



Sarah Spence



Vanessa Steiner



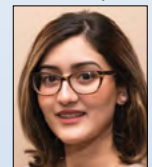
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Mackenzi Steinhubel



Jason S. Stich



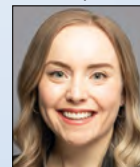
Aleena Suhail



Rachel Taylor



Jutawan (Shirley) Thamudon



Jenna Townsend



Olesia Tulygolovych



Akul Vaidyanathan



Shaylene Van Genderen



Kaitlin Volke



Jillian Wagner



Saad Warraich



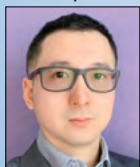
W. Lenny Williams



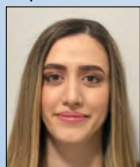
Susan A. Winnill



Brett Wood



Junpeng (John) Xue



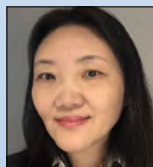
Gada Yousif



Qiuling (Angela) Yu



Xiaoli Yu



Danwen Zhang



Shelby Zsombor

MISSING: Didar Alam, Devin Berger, Shane Britton, Jin Hyun Cho, Neal Fense, Nolan Garman, Ingrid Guzman Valencia, Jasneet Mahil, Parminderjit Mand, Hoa (Annie) Nguyen, Robert Okeny, Dillon Pettigrew, Mitchell Regier, Kashtin Schumacher-Fischer, Bret Sloboshan, Emily Thomas, Jordan Wong, Qianqian Wu, Zeshi Yang

WHAT BUSINESS AGILITY MEANS FOR THE LONG-TERM, POST COVID-19

2020 PIVOT | SOPHIE NICHOLLS JONES

Whether it's pivoting to manufacture personal protective equipment (PPE), servicing patients remotely or leading fitness classes over Zoom, Canadian companies are adapting to survive through COVID-19.

But not every business can adjust so easily. With the United Nations predicting at least a US\$1 trillion cost to the global economy due to this pandemic, how important is business agility for making it to the other side?

Below are four tips on how agility can play into business survival and success.

- Define a new normal
- Motivate stagnant staff
- Find new revenue streams
- Plan rather than react

Whatever the strategy as we navigate through COVID-19, now is the time to start visualizing how your business will look in a post-pandemic reality.

To read the full article, visit cpacanada.ca.

CANADIANS MORE AWARE OF FRAUD BUT MUST STAY ALERT, SURVEY SAYS

2021 PIVOT | SOPHIE NICHOLLS JONES

According to the 2021 CPA Canada Fraud Study, 62 per cent of Canadians are doing more to protect themselves against scammers.

With the pandemic providing fertile ground for scams of all kinds, Canadians must keep their guard up to ensure they don't become victims, warns a new study.

According to the [CPA Canada 2021 Fraud Study](#) conducted in January, almost three quarters of those surveyed (73 per cent) have received fraudulent requests, with email (44 per cent) and telemarketing (33 per cent) being the most common targeting methods. Additionally, 33 per cent have fallen prey to one or more types of fraud at some point in their lives.

These results come after Canadians lost \$106.4 million to fraud in 2020 (up from about \$96 million in 2019), according to the [Canadian Anti-Fraud Centre](#). Fraudsters are apparently capitalizing on the fear and anxiety caused by COVID-19 by targeting the public and their finances in more sophisticated ways.

To read the full article, visit cpacanada.ca.

FORESIGHT

MASTERING DATA: A SERIES OF ARTICLES FOR CPAs

Today's digital economy creates new demands on CPAs. CPA Canada's article series on mastering data will indulge your curiosity and help you set a foundation to becoming a data expert in your organization.



In an age where data is an organization's most valuable asset, CPAs must become comfortable operating in a world that's data-rich, data-intense and data-driven.

The Mastering Data series looks at the foundations of the digital economy and explores the role of CPAs in using digital technologies and data management to improve business outcomes.

LEARN ABOUT:

- how to broaden your understanding and how to contextualize models used to inform decision-making
- opening new revenue streams by selling data and derived insights
- identifying the gaps in your organization's data holdings and how to purchase data
- the risks of holding data

JOIN THE CONVERSATION

Are you ready for a world that's data-rich and where all decisions are data-driven? Join the conversation on CPA Canada's [digital engagement platform](#) to [participate](#) in forums and quick polls.

CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

**INVEST IN THE FUTURE
OF OUR PROFESSION**



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

The purposes of the Fund are:

- To provide scholarships, bursaries or grants to those enrolled in the Institute of Chartered Professional Accountants of Saskatchewan educational program. These are defined as both the CPA preparatory courses and the CPA Professional Education Program (PEP).
- To assist recipients in the continuation of their course of studies in Saskatchewan leading to the CPA professional designation.
- To promote higher education by providing bursaries, scholarships and grants to qualified students.

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

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

MAKE A DONATION

NOTICE OF ANNUAL GENERAL MEETING OF MEMBERS

CPA SASKATCHEWAN SCHOLARSHIP FUND INC.

NOTICE IS HEREBY GIVEN that the annual general meeting of the members of CPA Saskatchewan Scholarship Fund Inc. will be held virtually on the 15th day of June 2021, at the hour of 11:45 am. Information to be presented includes the Annual Financial Statements and a summary of activities for the year. A full agenda and a copy of the Annual Financial Statements will be posted on the [CPA SK website](#) after June 1.

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

Don Walker, CPA, CGA,
Chair of the Scholarship Fund Board
March 15, 2021

CALL FOR VOLUNTEERS

The CPA SK Scholarship Fund is looking for volunteers to serve on their Board. The Board meets three or four times a year by phone. If you are interested in volunteering, please send an email to Myrna Buttner at mbuttner@cpask.ca before May 7, 2021.

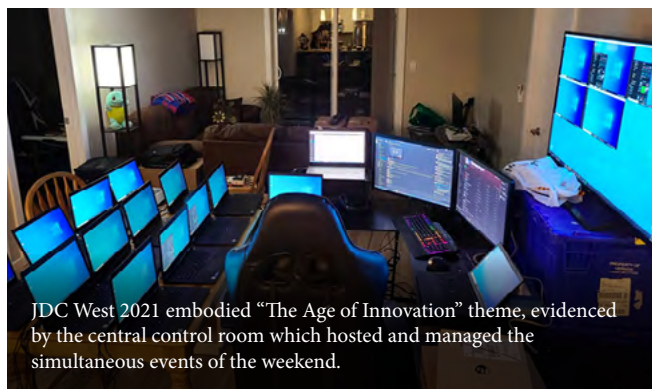
MEMBER SERVICES NEWS

JDC WEST 2021

THE AGE OF INNOVATION

The annual business case competition, JDC West, went virtual for the first time in its history in 2021, with CPA as a major sponsor. In a year that has been shaped by social distancing and meetings behind a screen, JDC West brought the spirit of the competition to life for over 700 students, while embracing this year's theme, "The Age of Innovation."

As a sponsor and supporter of the event, CPA had many opportunities to share information on earning the designation and promote the brand including speaking at the opening ceremonies, providing feedback as competition



judges, engaging with students on the online platform, and being recognized at the Awards Gala. CPA also hosted an information session on the topic of "Future Proofing Your Career" which saw over 110 students participate and many positive messages. Thank you to Angela Chambers, FCPA, FCMA, CPC, for sharing her knowledge to help make this session a success.

The four CPA Western Provinces have partnered together to support the sponsorship of JDC West each year as the event moves from province to province. The long-time support of the competition has not gone unnoticed by students. CPA SK thanks Scott Roehl and Kathryn Balzer of CPA MB for representing CPA within the online platform during the weekend.

JDC West 2022 is planned to be held at the University of Manitoba.

Angela Chambers,
FCPA, FCMA, CPC



2021-2022 MEMBER RENEWAL, ANNUAL FEES PAYMENT AND CPD HOURS

Annual member renewal, fees for 2021-2022, and reporting and declaration of CPD hours are due now and the renewal and payment processes must be completed by May 15, 2021 to ensure your good standing and to avoid late fees.

To complete these processes, CPAs are required to complete three steps:

1. Reporting and declaring your 2020 CPD hours
2. Registration Renewal
3. Payment of your 2021-2022 fees

Member renewal, fees payment and CPD reporting are completed online through the member portal at member.cpask.ca.

On September 23, 2020, CPA Saskatchewan advised members of an upgrade to the [Member Portal](#). As part of that upgrade, *your username changed to your preferred email*

address. For security, your password needed to be reset in September using the Forgot Password Link on the sign in page. So if you did not reset your password then, please do so now.

To help ensure you received the password reset email, it was recommended that you added the cpask.ca domain to your trusted/safe sender list and add info@cpask.ca to your contact list.

You may apply online for an annual exemption of all or portion of the member fees if you qualify. Information on the exemptions available is posted on our website. Also, please remember that members will need 4 hours of verifiable Ethics CPD for the three-year cycle ending on December 31, 2021.

If you have any questions regarding the Renewal Process, please contact us at 306.359.0272 or at info@cpask.ca.



CPAs ARE DATA DRIVEN AND ARE VITAL IN CREATING VALUE FOR THEIR ORGANIZATIONS

Emmanuel Strang, CPA, CGA

Emmanuel Strang believes CPAs bring a unique blend of education, skills and experience to the present crisis. “From a finance perspective, the crisis has highlighted the value of core finance skills and the use of data to generate insights,” he said. “Many organizations were well prepared technologically and could shift to an online or home-based business model quickly and fairly easily. For many other organizations, the shift has been much more difficult. In both scenarios, there is an opportunity for the unique skills that CPAs bring to the table. Our comfort with utilizing technology and ability to continue providing value to our stakeholders whether in face-to-face settings or remotely has helped mitigate the impacts of the pandemic.”

Another area where Emmanuel sees that CPAs have an essential role is in relation to workforce engagement and staff mental health. “Transitioning to a work from home situation has unique challenges,” he explained. “Employees are having to juggle work and family in a manner that was not as prevalent prior to the pandemic. It gives us an opportunity to ensure we are supporting the health and well being of others within the organization.”

Emmanuel works at Nutrien in Saskatoon as Director of Finance within the Transportation, Distribution and Logistics (TDL) department. “Nutrien is the world’s largest provider of crop inputs and services, playing a critical role in helping growers increase food production in a sustainable manner,” he said. “We produce and distribute 25 million tonnes of Potash, Nitrogen and Phosphate products world-wide. Through our Retail division, we provide a wide range of products and services to help growers around the world feed the future and we provide our customers with complete agriculture solutions, including nutrients, crop protection products, seed, service and digital tools.”

Emmanuel leads the Finance team that supports TDL within Nutrien Wholesale. “TDL is responsible for the transportation and distribution of all our Nitrogen, Phosphate and Potash products that we manufacture,” he noted. “Overall, TDL manages a fleet of approximately 17,000 railcars and 450 Distribution points (Terminals, Warehouses) across North America. The group directly supports more than \$1 billion in spend each year. Ultimately, we provide data analysis and insight to help our internal stakeholders safely and cost-effectively move products from manufacture/mine site to end customer.”

“One of the major challenges we face relates to the sheer amount of data that is available,” he said. “We work really closely with data modelers and other IT resources as we try to harness information quicker and smarter. Overall, CPAs are very data-driven and being able to transform how we receive, consume and utilize data is vital in the value creation we bring to the organization.”

Most countries have designated the agriculture sector as essential services and thus exempt from many of the restrictions imposed due to the pandemic. “This underscores the importance of ensuring that we continue to innovate and transform our industry to ensure we help continue feeding the world,” he said.

“One of the biggest challenges for the sector came from the measures needed to contain COVID-19; the necessary adjustments within the sector to comply with those measures (which may increase the costs); and the need to find alternative markets for products affected as people change their consumption habits in response to COVID-19. Another challenge relates to the limits on the mobility of people across borders as lockdowns contribute to labour shortages. Overall, the ag industry has to find ways to keep products growing and shipping while balancing the safety of employees and those along the entire supply chain.”

Emmanuel holds a Bachelor of Commerce Degree from Memorial University in Newfoundland majoring in Finance and Taxation. He obtained his CGA designation in 2000.

In normal times, Emmanuel likes to coach soccer. He also mentors a number of people in and out of his organization.

Emmanuel and his wife have three kids and also have a 3 year old granddaughter. “My daughter and granddaughter live in Edmonton so we are there quite frequently,” he said. “Both my boys are living at home and attend university, one in Business and one in Kinesiology.”

Emmanuel and his family enjoy travelling and they plan to visit his parents in Newfoundland as soon as they are able. “Besides that, my family and I have been debating our next trip once travel restrictions are lifted. My wife and I would like to go to Italy, while two of my kids would really like to go to Japan, so that is a possible option as well.”

WATCH FOR THE WARNING SIGNS

The COVID-19 pandemic has been challenging. Lives have been disrupted and affected in almost every way: work, family, physical and mental health, and social connections. These impacts have been a challenge and have contributed to an observed increase in substance use (including alcohol and cannabis), domestic/intimate partner violence, and suicide rates.

To raise awareness about these issues, CPA Assist created three on-demand webinars. The presentations highlight warning signs of substance abuse, domestic violence or risk of suicide.

Substance Abuse

Warning signs someone may be abusing a substance include:

- Withdrawing from others or from activities previously enjoyed
- Repeat disciplinary issues or performance issues and becoming uncooperative with others or their supervisor
- Socially acting out or presenting socially problematic behaviours (hostility towards others, complaints, rudeness)

To view the full webinar [click here](#).

Domestic Violence

Warning signs someone may be suffering domestic violence/intimate partner violence (IPV) include:

- Obvious injuries—such as bruises, black eyes, broken bones, hearing loss—that are often attributed to “falls,” “being clumsy,” or “accidents”

- Clothing that is inappropriate for the season, such as long sleeves and turtlenecks, and/or wearing sunglasses and unusually heavy makeup
- Uncharacteristic absenteeism or lateness for work or works extra hours to avoid being at home

To view the full webinar [click here](#).

Suicidal Thoughts

Warning signs someone may be thinking of suicide include:

- Direct or indirect statements that discuss suicide or stress or hopelessness:
 - “I wish I was dead.” (Direct)
 - “I just can’t take it anymore.” (Indirect)
- Behavioural changes such as being more sad, depressed, or withdrawn and isolating
- A lack of interest in previously enjoyed activities and a lack of hygiene or regard for personal appearance

To view the full webinar [click here](#).

These topics and the discussion around them are challenging. However, knowing these warning signs can lead to a vulnerable individual getting the help they need. More warning signs and additional resources are available through [CPA Assist “Other Resources” webpage](#).

*CPA Assist is designed to help CPAs, candidates, and their immediate families in Alberta and Saskatchewan. CPA Assist addresses issues of mental health, addictive behaviours, substance abuse, and other personal or professional issues. To book an appointment call the **Confidential Support Line (toll-free): 1.855.596.4222**. Appointments are booked during regular office hours from 8:00 a.m. to 4:00 p.m. MST, Monday through Friday. Crisis support is available 24/7.*



20% of CPAs suffer from a mental health issue

58% of CPAs experience major stressors on a daily basis

Based on the 2019 CPA Assist Health and Wellness Survey

CPA ASSIST IS HERE FOR YOU

MEMBER EVENTS

FINANCIAL LITERACY



CPA Canada continues to address the growing social problem of lack of financial literacy in Canada. CPA Canada delivers free virtual financial literacy education at the grassroots level through their 7,000 member network across Canada.

Our mission is to deliver unbiased objective financial literacy education and information to improve the overall state of financial literacy in Canada.

SMALL BUSINESS WEBINAR SERIES

CPA Canada Financial Literacy is committed to providing information to the small business community. Learn about key topics, from financial statements basics to effective financial management, and hear about the many supports available: [Small business webinar series](#).

BECOME A FINANCIAL LITERACY VOLUNTEER

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

THE NEW FRAUD LANDSCAPE

Free on-demand webinar by CPA Canada

Many of us have shifted our work environment in the wake of COVID-19 by creating virtual home offices. With this, we face different challenges and considerations, especially when it comes to fraud. In this webinar, David Malamed, CPA, CA and court-qualified forensic accounting and fraud investigation expert, highlights what employers and employees should be looking out for in terms of fraud in this new landscape. To register, visit cpacanada.ca.

SAVE THE DATE!

The ONE is back September 9-10 & 13-14, 2021

As the world recovers from the pandemic in 2021, the way we do business is going to keep changing. So how can CPAs evolve to succeed in a new reality?

Join CPAs from across the country for a fully virtual edition of CPA Canada's The ONE this fall, with the theme of *Succeeding in a New Reality*. You'll learn how to create value and build back better, with a focus on key issues today including leadership, the shift to purpose-driven work, strong digital skills and reimagining the accounting profession.

THE ONE
CONFERENCE+ EXPO

September 9-10 & 13-14, 2021

SUCCEEDING
IN A NEW REALITY

Up to 24 CPD hours

REGISTER NOW

STARTING AT
\$149

conferences.cpacanada.ca
#CPAtheone

CPA ASSIST WEBINAR

May 6, 2021 at 1:00 p.m. MST. *Mind Tricks: Why do we do things that we know are not good for us?*
[Save your seat now.](#)

JUNE 2021 CPA SASKATCHEWAN VIRTUAL PD PRESENTATIONS

UNLOCKING YOUR FULL POTENTIAL

JUNE 15 AND JUNE 16



CPA Saskatchewan invites you to attend the June 2021 Virtual PD Presentations on Tuesday, June 15 and Wednesday, June 16. Registration deadline is June 8, 2021.

TUESDAY, JUNE 15, 2021

10:30 a.m. to 11:45 a.m.

Session 1: Are we handing over our professional judgement to AI

Garth Sheriff, Principal, Sheriff Consulting

Artificial Intelligence (AI) has been in our collective awareness since the introduction of the villainous computer HAL 9000 in Stanley Kubrick's classic film 2001. AI has had a few moments in popular culture such as the super computer IBM Watson's appearance in Jeopardy in 2011 but has typically been more science fiction than reality. Today, we are interacting with AI more than ever and more than we realize. Common interaction with AI include the use of Google Home, Netflix and Amazon. The future is now for AI. In this presentation explore how AI is being used, and the implications of AI in our profession and learn action steps to prepare for AI integration.



12:30 p.m. to 1:30 p.m.

Session 2: Foresight – Understanding the future of the Canadian Accounting Profession

*Todd Scaletta, FCPA, FCMA, Senior Vice President, Foresight and Research at CPA Alberta, and
Gord Beal, CPA, CA, Vice President of Research, Guidance and Support at CPA Canada*

There is an urgent case for the accounting profession to embrace change or risk falling behind, losing relevance, and being replaced by competitors. To prepare for these unprecedented changes, the CPA profession has used an ambitious multi-stakeholder process to look at how the drivers of change—economic, environmental, technological, geopolitical, and societal shifts—will affect the future of the accounting profession. Throughout the consultation process, Foresight participants weighed in to identify and create future directions for the profession in the areas of external reporting, audit and assurance, tax, financial management, and strategy, risk and governance, as well as employment opportunities and skill sets needed for CPAs to remain industry leaders. The Foresight work has inspired a renewed energy and eagerness to advance the profession. In this new world, we are exploring how the profession will need to pivot to new ways of doing things including: measuring value beyond financials to capture societal expectations; harnessing the power of vast quantities of data to make decisions and establishing new models of governance and decision-making; developing new skills and competencies; and protecting integrity, trust and ethics. Attend this session and find out about the latest information on the CPA Foresight work to help understand the future of the Canadian accounting profession.



10:30 a.m. to 11:30 a.m.

Session 3: The Path Forward – What lies ahead for business owners

Warren Jackson, Vice president, Financing and Consulting at BDC Saskatoon

The COVID-19 pandemic continues to disrupt our everyday habits and create an extraordinary level of uncertainty for entrepreneurs. You will need to adapt your business to the new economic reality. Since the beginning of the pandemic, BDC has regularly surveyed business owners on the direct impact to their businesses. In this webinar, BDC shares the survey findings, but also highlights what business owners need to focus on as they continue to recover. They will outline the big trends that will impact the way you do business for the months to come. And finally, BDC will provide an overview of the financing programs and resources available to help business owners navigate these challenging times.



1:00 p.m. to 2:15 p.m.

Session 4: Unlocking Your Full Potential

Dr. Kimberley Amirault-Ryan, Ph.D., Performance Consultant to Olympians, NHL and MBA

Kimberley was the first female performance consultant for the New York Rangers, the New York Knicks, and the Edmonton Oilers. She has worked at five Olympic Games with the gold medal winning teams of the Women's Hockey Team, Cross Country Ski Team, and Speedskating Team. The Canadian Olympic Committee appointed her as the lead of sport psychology for the entire Olympic team at the 2010 Vancouver, 2012 London, and 2014 Sochi Olympics. Throughout her career, Kimberley has witnessed what habits and behaviours are required for success and will share her expertise on how you can create a high-performance environment that is more conducive to achieving success, winning and excellence. Kimberley will share universal traits that are possessed by those that experience the most success in their field and how you can replicate it within your own careers, teams and organizations. Kimberley will ensure you leave this session armed with the tools to unlock your full potential.



REGISTRATION FEES FOR VIRTUAL PD PRESENTATIONS JUNE 2021

Online registration for the June 2021 virtual presentations will open on April 28. Please watch for the email with more information and registration links.

NEW THIS YEAR!

These Virtual PD Presentations are PD Passport eligible! Information on how to purchase a PD Passport will be posted on our website. Each of the four virtual presentations is worth 1.5 passport credits. Get your PD Passport and enjoy the discounts.

NO PD PASSPORT?

Members who do not have a PD Passport can also register online for the virtual presentations. Each virtual presentation will be \$50 plus GST.

RECENT CFE WRITERS

Successful CFE writers from September 2019 and September 2020 are eligible to receive a 25% discount on their session registration fees. An email will be sent to all eligible CFE writers with details on how to receive this discount.

REGISTRATION DEADLINE FOR VIRTUAL PRESENTATIONS

Registration deadline is June 8, 2021. Cancellations accepted up to June 8.

CPD HOURS

It is estimated that by attending all four virtual presentations, members may earn 5 CPD Hours. REGISTER EARLY!

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW GRADUATES

Md. Didarul Alam, CPA	David Maurer, CPA
Carly Barker, CPA	Kirsten McKelvey, CPA
Danielle Bauml, CPA	Kyle Moore, CPA
Kyle Campbell, CPA	Joshua Moreau, CPA
WenJing Chen, CPA	Matthew Mutschler, CPA
Weiyan Cheng, CPA	Justin Nienaber, CPA
Jin Cho, CPA	Cadence Polishchuk, CPA
Amanda Coleman, CPA	Hiteshkumar Prajapati, CPA
Julien Cooposamy, CPA	Nicholas Seredynski, CPA
Bineet Dhungana, CPA	Tyrone Smith, CPA
Sydney Ellis, CPA	Jordyn Steinhubel, CPA
Taylor Firth, CPA	Jason Stich, CPA
Charles Fowler, CPA	Shadab Tahir, CPA
Yongche Guo, CPA	Rahat Tahir, CPA
Amy Haynes, CPA	Erin Templeton, CPA
Abdullah Ishtiaq, CPA	Evan Wellman, CPA
Shelby Kurysh, CPA	Jenna Wood, CPA
Amber Leachman, CPA	Qianwian Wu, CPA
Junting Li, CPA	Wei Xiao, CPA
Tevita Lui Jr., CPA	Zeshi Yang, CPA
Rowena Mallari, CPA	Xiaoli Yu, CPA
Ellane Mangaser, CPA	

NEW THROUGH MRA

Habeeb Adebayo, CPA	Artem Parshutin, CPA
Daniel Appiah-Pippim, CPA	Min Yu, CPA

NEW TO SK

Temidayo Alimi, CPA, CGA	Kameshwar Mishra, CPA, CGA
Jason Brown, CPA, CA	Opeyemi Owonla, CPA
	Tiffany Schell, CPA, CMA

IN REMEMBRANCE



It was with deep sadness that we learned of the passing of Mr. Bob Korol, FCPA, FCMA, on December 12, 2020. Bob had been the CEO at TCU Place in Saskatoon since 2010.

Bob was a gentleman, a true professional and a great volunteer. He was an excellent ambassador for the CPA profession.

Bob first earned a Bachelor of Commerce degree from the University of Saskatchewan and later earned an MBA from the University of Stirling in 2002. Then he became a Chartered Public Finance Accountant (CPFA) in Scotland in 2005. A few years later, the Korols moved to Canada where Bob obtained his CMA designation in Saskatchewan in 2008. In 2016 he was awarded the designation Fellow Chartered Professional Accountant (FCPA) in recognition of his outstanding services to the profession, his significant career achievements and his remarkable contributions to the community.

Bob served on the CPA Saskatchewan Board from unification in 2014 until his term expired in September of 2020. He also served on the CPA SK Rules Committee as a Board Liaison and on the CPA SK Board's Governance Committee. Before that, Bob served on the legacy CMA Saskatchewan Council from 2009 to 2014, as well as being a member of the CMA SK Governance Committee and Chair of the CMA SK Accreditation Committee.

Bob's extensive contributions to the community included serving on the boards of the Saskatoon Airport Authority, Leadership Saskatoon, Wanuskewin Heritage Park and Tourism Saskatchewan.

On behalf of CPA Saskatchewan, we extend our heartfelt condolences to Bob's family and friends. Bob will be sorely missed as a member of CPA Saskatchewan.

IN MEMORIAM

We were saddened to learn of the passing of the following members. Our thoughts are with their families and friends.

L. Kent Louis Creelman, CPA, CA
from Saskatoon, SK., on February 8, 2021

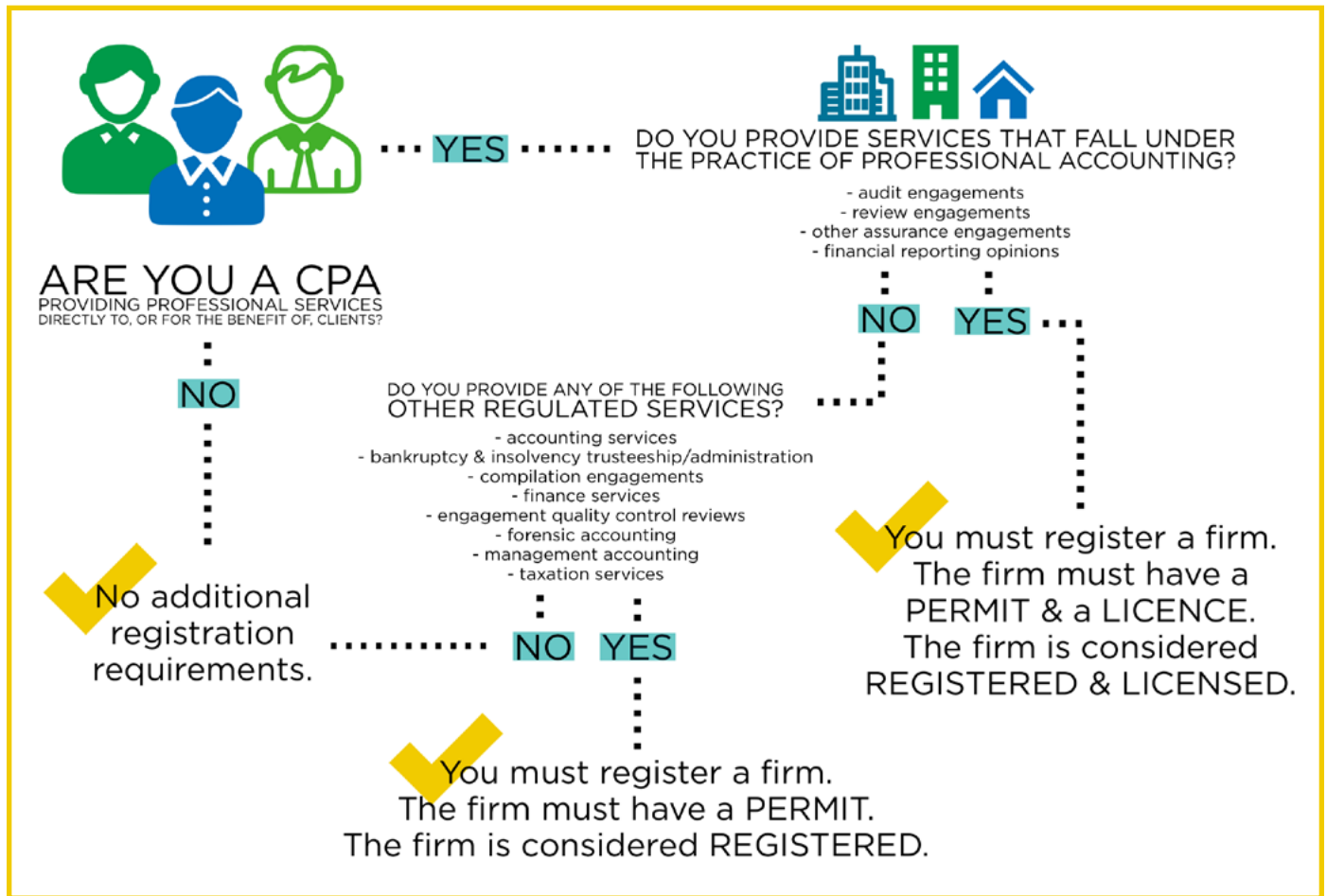
Elmer George Dove, CPA, CA
from Biggar, SK., on January 5, 2021

Lyall Edward Molleken, CPA, CA
from Toronto, ON, on November 4, 2020

Gary C. Sherdahl, CPA, CMA
from Saskatoon, SK., on March 19, 2021

Lynn G. Sutherland, CPA, CGA
from Lafleche, SK., on January 21, 2021

REGISTRATION VS. LICENSING



WANTED: VOLUNTEERS

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

HAVE YOU VISITED THE CPA SASKATCHEWAN UPDATED MEMBER PORTAL?

On September 23, 2020, CPA Saskatchewan advised members of an upgrade to the [Member Portal](#). As part of that upgrade, your username changed to your preferred email address.

For security, your password needed to be reset in September using the Forgot Password Link on the sign in page. So if you did not reset your password then, please do so now. Passwords now need to be minimum 8 characters long, with at least one letter, one number and one special character.

To help ensure you received the password reset email, it was recommended that you added the cpask.ca domain to your trusted/safe sender list and add info@cpask.ca to your contact list.

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On December 11, 2020, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

RYAN PASTERNAK CPA PROFESSIONAL CORPORATION

The registration of this firm has been suspended for the period of one (1) year pursuant to Regulatory Bylaws 4.4, 27.1, 27.2, and Board Rules 327.1(b) and 327.3.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

January 22, 2021

DISCIPLINE NOTICES

Notice of Discipline Committee Decision and Order Case #1809-19

POHL, GERALD ANDREW

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Gerald Andrew Pohl, CPA, CGA ("Pohl") on December 2, 2020.

The Formal Complaint arose in the context of Pohl, for the period beginning in or about June 2016 and ending in or about July 2018, while engaged to provide professional services to a private farming enterprise and its shareholders, failed to provide services with due care and in compliance with *The Income Tax Act*. Specifically, the failure to complete and file the T2057 Elections on Disposition of Property by a Taxpayer to a Taxable Canadian Corporation by the deadline specified in section 85(6) of *The Income Tax Act* and the related consequences of that non-filing caused harm to the private farming enterprise and its shareholders.

The general nature of the formal complaints on which the Discipline Committee made a determination of guilt relate to professional misconduct as defined in section 26 of *The Accounting Profession Act* ("the Act") in that Pohl's conduct breached Bylaws 200.1 and 200.2 and Rules 201.1 and 202.1 made or continued pursuant to the Act.

(continued on next page)

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Specifically, the Discipline Committee found:

That Pohl failed to provide services with due care and, thereby contravened section 52 of *The Accounting Profession Act*, SS 2014, C A-3.1 as he did breach Bylaw 200.1 and Rule 202.1 of the Institute of Chartered Professional Accountants of Saskatchewan Bylaws and Standards of Professional Conduct. Further, he failed on behalf of his clients to comply with *The Income Tax Act* and thereby is in breach of Bylaw 200.2 of the Institute of Chartered Professional Accountants of Saskatchewan Bylaws and Standards of Professional Conduct.

That Pohl failed to maintain the reputation of the profession, thereby contravened section 52 of *The Accounting Profession Act*, SS 2014, C A-3.1 as he did breach Rule 201.1 of the Institute of Chartered Professional Accountants of Saskatchewan Bylaws and Standards of Professional Conduct.

A copy of the full Decision and Order dated December 15, 2020 is available on our website.

The Discipline Committee therefore issued the following Order:

- The member receives and acknowledges a reprimand signed by the discipline hearing panel chair,
- The member receives a fine of \$3,000,
- The member and his firm undergo a practice administration review. The practice administration review shall not be considered complete until the applicable regulatory committee has made a decision and that decision has been communicated to the member and his firm, and
- Publication in CPA Saskatchewan registrant newsletter and posting on the Institute's website on a named basis of a summary of the breach and sanction.

The text of relevant bylaws and rules of professional conduct:

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.
- 200.2 A registrant or suspended registrant shall, at all times, exercise appropriate moral behaviour and shall comply with the laws of Canada and the province in which they reside or in which they provide professional services.

Rules of Professional Conduct

Maintenance of the Reputation of the Profession

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

Integrity and Due Care

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

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

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

January 15, 2021



YOUR RESPONSIBILITY TO MAINTAIN THE PUBLIC'S CONFIDENCE IN THE CPA PROFESSION

By **Bill Hill**, FCPA, FCA, CMA
Senior Director, Regulatory Affairs

“Rule 211.1 – A member or firm shall promptly report to the Professional Conduct Committee any information concerning an apparent breach of these rules of professional conduct, or any information raising doubt as to the competence, reputation or integrity of a member, student, applicant or firm...”

Over the course of a year, CPA Saskatchewan receives several inquiries from members on whether they need to report under Rule 211. This article covers:

1. Why the member's obligation under Rule 211 is important to meeting our collective responsibility to the profession's legislative mandate of protecting the public.
2. What CPA Saskatchewan's processes are for assessing information received regarding a registrant's alleged misconduct, and how those processes protect the provider of the information.
3. What CPA Saskatchewan's planned initiative is to identify and act upon instances of a member's apparent failure to report under Rule 211.

Registrant Responsibility

The CPA profession is a self-regulated profession in Saskatchewan pursuant to *The Accounting Profession Act*. Although CPA Saskatchewan is responsible for the administration of regulation, each registrant (member, firm or candidate) has responsibility for the self-regulation of the profession. That responsibility entails protecting the public and maintaining the reputation of the profession as a whole.

To effectively administer regulation of the profession, CPA Saskatchewan uses various methods to identify potential inappropriate conduct by registrants. In addition to complaints and concerns by the public, information is accessed through public sources and through findings from CPA Saskatchewan's practice and competence monitoring and assessment activities. Members can play a critical role by engaging in this important component of self-regulation.

Members not only have an obligation to conduct themselves in accordance with ethical standards; they must ensure other registrants conduct themselves in this manner as well. The reporting mechanism established in Rule 211 enables members to exercise their responsibility.

CPA Saskatchewan's Process

Where CPA Saskatchewan receives information about potential competence or ethical concerns regarding a registrant, regardless of the source, CPA Saskatchewan applies a very rigorous process. This process fulfills its mandate to protect the public, but equally important, it ensures the matter is subject to due diligence and the registrant is dealt with fairly.

Firstly, a concern regarding the competence or ethical conduct of a registrant is diligently and continuously assessed for its validity. If the initial assessment reasonably indicates a valid concern, further evidence of the intent of the registrant and the harm (actual and potential) caused is gathered and assessed.

Secondly, providing education to the registrant, versus a sanction, is the preferred option in many cases. Not all matters of concern result in a professional conduct investigation, and even fewer yet in a discipline proceeding on a charge of professional misconduct. Certain concern matters are effectively dealt with by guidance from the Registrar or the Professional Conduct Committee.

Thirdly, even where the matter proceeds to a disciplinary hearing and a determination of professional misconduct is made, the primary sanction objective is rehabilitation of the registrant, i.e. enabling the registrant to get back on the right path to competent practice and ethical conduct. However, there are certain cases where it is not appropriate for the registrant to continue as a registrant in our profession; in these cases, the registrant is expelled as rehabilitation would not be effective.

Finally, in terms of fairness to the registrant, decisions throughout the process are made by committees established of peers, and not by an individual. Further, if a matter proceeds through to a discipline proceeding, the process is subject to the principles of administrative law and oversight of the courts.

Protecting the member who raises the initial concern

A member who is considering raising a concern with CPA Saskatchewan may be reluctant to do so for several reasons, including:

- The limited information to understand the issue fully,
- not wanted to be seen as the initial source, and
- reprisal by the subject matter registrant.

We ask that you trust CPA Saskatchewan's processes to be diligent and fair. The member who raises the concern is **only one source** of information on the matter. Further, the member is not a party in an adversarial legal proceeding; the Professional Conduct Committee carries the formal complaint, if one is made, to the Discipline Committee for hearing. The member's name may be kept confidential if they wish, except where disclosure is legally required, which only happens prior to a discipline hearing.

In addition, Rule 224.2 is intended to protect members who raise concerns. Any harassment of, or threat to, a complainant by a registrant may be subject to another formal complaint by the Professional Conduct Committee.

Assessing your reporting obligation under Rule 211

Only a few of our conduct cases are initiated by members, based on analysis of our concern/complaint sources. As noted in the first section of this paper, members are a key potential source of information regarding the competence or ethical behaviour of all registrants. To be effective in self-regulation and in maintaining the reputation of the profession, the reservation by members to report matters of concern needs to be overcome.

When you report a matter to CPA Saskatchewan you must be prepared to provide the other registrant's name and access to any documentation you have with respect to the matter. If you have reservations regarding your confidentiality and privacy obligations in respect of the documentation, this should be discussed with CPA Saskatchewan.

To date generally, CPA Saskatchewan has not pursued investigation, and in turn discipline proceedings on the breach of a member's obligation under Rule 211. Only in cases where the conduct of a registrant is egregious, have we made a formal complaint against the member who clearly had an obligation to report. **However, CPA Saskatchewan intends to be more proactive on the assessment, investigation and enforcement of Rule 211.** The question we will ask in each case: should a member have drawn this matter to our attention at the same time as, or prior to, another source?

Conclusion

Each one of us has a responsibility to protect the public and thus maintain the public's confidence in the CPA Profession. As professionals, CPAs can expect to face difficult decisions; reporting on the actions of another CPA may be one of those decisions that is necessary even though it is not comfortable. It is important to not look the other way.

You can trust CPA Saskatchewan's processes to be diligent, fair, and respectful of all participants. As well, there are mechanisms built into these processes which protect the member providing the information to CPA Saskatchewan.

The reporting requirement established in Rule 211 is a key obligation of all members, and necessary to protecting both the public and our profession's reputation. **Keeping in mind that our preferred approach is to provide education over enforcement, we encourage any member who wants to better understand their role in this respect to contact us.**



HOW DOES RETIREMENT AFFECT YOUR CPA DESIGNATION?

If you are thinking of retiring from your job, it's important to understand how your retirement affects your CPA. Your designation took significant effort to obtain and there are a few steps you must follow when you leave the workforce.

REQUIREMENTS UNDER THE ACCOUNTING PROFESSION ACT

CPA Saskatchewan exists under the authority of *The Accounting Profession Act, 2014* (The Act).

The Act prescribes responsibility for both registrants and the Institute, and CPA Saskatchewan's procedures reflect those requirements. Members must be aware that retiring from a job does not end the member's responsibility to the public or to the profession.

As long as you are a member, CPA Saskatchewan is obligated to assure the public of your competency. Some members incur late fees and risk potential suspension by assuming that they are exempt from requirements because of retirement. You can avoid this by being aware of the following:

1. The Difference between Retirement and Resignation

Members do not retire from the profession or CPA membership. The question is, are you ceasing practice? When you cease practice, you may:

- maintain your membership by paying full fees and complying with all requirements under *The Act*, Bylaws and Rules; **or**
- apply on an annual basis for a Permanent or Temporary Non-Practice, or a Special Circumstances reduction in fees. These statuses reduce your fee and/or CPD requirements but **retain compliance and annual reporting requirements**. Whether or not you are eligible for such an exemption or reduction depends upon your specific circumstances each year – *just because you retire from paid employment does not mean you qualify!*; **or**
- resign your membership, return your certificate, and be released from all reporting requirements.

2. The Definitions of 'Professional Accounting' and 'Practice of the Profession'

A member who provides professional accounting services that reference the CPA Canada Handbook under Section 18 of *The Act* is not eligible for an exemption. If you provide other **professional services** related to the technical competencies as set out in the CPA Canada Competency Map, including Strategy and Governance, Management Accounting, Finance

and Taxation, you are not eligible for an exemption; however, if you provide these services strictly on an unpaid volunteer basis or if you fall under one of the Income Thresholds (see #4), you may apply for a reduction in fees.

To receive consideration, you must email registrar@cpask.ca with details outlining the services & remuneration by April 15 each year during the annual Member Renewal process.

3. Permanent and Temporary Non-Practice Status Exemption Criteria

Members who cease practice may apply for a Permanent or Temporary Non-Practice Exemption during member renewal each year by completing the appropriate form. The deadline is April 15. Members who cease practice before July 1 of the current year are eligible; fees are not pro-rated for the year.

'Permanent' and 'Temporary' refer to your intentions about returning to practice at the time you apply for the exemption. Permanent does not mean that you never have to fill in another form. It means that your intention at the time of your request is not to return to practice. Once you receive approval, you no longer owe fees, and you must use '**non-practicing**' when you refer to your designation. You must complete the form annually, and you must advise CPA Saskatchewan should your circumstances change.

A Temporary Non-Practice Exemption is available if the member ceases practice for a period of at least twelve (12) consecutive months. Once you receive approval, you no longer owe fees, and you must use '**non-practicing**' when you refer to your designation.

4. Income Threshold or "Special Circumstances"

CPA Saskatchewan recognizes that retirement may mean more opportunity to get involved in your community or maintain some business relationships. Members may apply for special circumstances when they cannot obtain a non-practice exemption because they earn professional income above the thresholds discussed below.

Members who do not meet the criteria for a non-practice exemption above and who earn less than \$10,000 in professional income from services that do not require registration as a firm or a licence may apply to be exempt from fees and CPD.

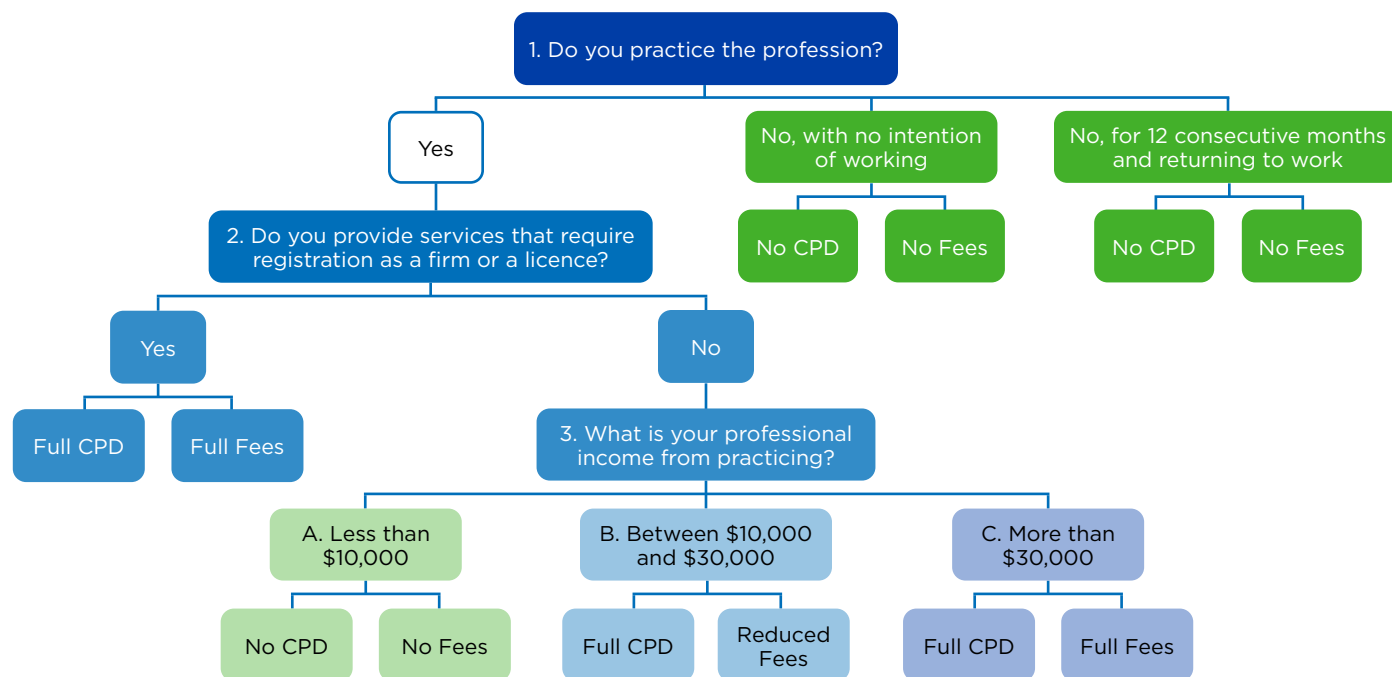
Members who earn professional income in the range between \$10,000 and \$30,000 are eligible for a fee reduction but fulfilling the requirements for CPD is still required. CPA Saskatchewan offers CPD courses at a reduced cost for CPAs approved for exemption under special circumstances.

Members who earn more than \$30,000 in professional income are not eligible for an exemption or reduction to fees or CPD.

Professional income is based on earnings from professional services during a calendar year.

CPA Saskatchewan may request supporting information at the time of application for an exemption or reduction.

Please refer to the chart below that outlines the various pathways to an exemption or reduction in fees and CPD requirements.



Deadlines for CPD and Member Renewal

It is important to remember the deadlines and CPD requirements, even after your retirement. To avoid late fees and ensure your exemption approval:

1. Maintain compliance with CPD requirements, including the three-year reporting cycle, up to your cease practice date. Some members reduce CPD hours in anticipation of retirement but fail to request an exemption prior to the April 15 deadline. You must make a submission to the Registration Committee for an exemption to CPD for the prior year before the Registrar may approve a Non-Practice Exemption or resignation request.
2. Ensure any outstanding fees are fully paid prior to requesting an exemption or resignation.

Also, keep in mind that if you receive a Permanent or multiple Temporary Non-Practice Exemptions and subsequently return to practice at some point in the future, you must submit a plan to meet CPD requirements at that time.

With a bit of planning, awareness of requirements, and good communication, your transition into retirement can be very smooth. Happy retirement!

5. Maintain Contact with CPA SK

You must update your contact information with CPA Saskatchewan, especially after you move into retirement. If you continue to be a member, ensure that:

- your preferred email on file with CPA Saskatchewan is one that you check regularly;
- your email settings do not reject CPA Saskatchewan emails or send them to your junk folder; and
- your telephone number is current.

6. Be Aware of Ongoing Requirements

Watch for the Annual Spring Renewal information each year and follow the instructions on a timely basis. Although it may appear unnecessary if you never intend to return to practice, CPA Saskatchewan has responsibilities under *The Act* to monitor **all members** in order to maintain its responsibilities in the public interest and to assure the public of the knowledge, skill, proficiency and competency of all members.

During this past Spring Renewal, CPA Saskatchewan staff processed over 1,000 non-practice exemption and special circumstance requests. With changing demographics and high demand for CPA members' skills, many members move in and out of practice over time.

The annual declaration and exemption process permits members to maintain their membership on a non-practice basis with very minimal requirements while allowing CPA Saskatchewan to fulfil its responsibilities under *The Act*. Alternatively, a member may resign their membership. Reinstatement after resignation is not an insignificant task and may not be feasible.

KEY FINDINGS FROM CPA SASKATCHEWAN'S CPD VERIFICATION 2020-21

The Continuing Professional Development (“CPD”) cycle ended December 31, 2019 was the third CPD verification for members since unification. CPD verification requires that the member provide documentation to support their verifiable learning activities, including a linkage of the reported activities to their current or future professional role. In general, we were very pleased with the results. Below are some of the key findings of the CPD examination of documentation:

Common Themes:

- Generally, our members continue to be diligent in maintaining their professional competence by pursuing relevant skill development, focusing on both the technical and enabling competencies required of their job functions and roles. Many members report significantly more than the minimum requirements for hours invested in learning activities throughout the three years of the cycle.
- We continue to be impressed with the broad and diverse CPD activities reported, reflecting the diversity in our members’ roles and responsibilities. It is also encouraging to see that the majority of our members are able to access relevant learning activities to either maintain or develop their competencies as they grow and adapt with our evolving external environment.
- We were able to observe that most members were successfully able to demonstrate balance obtained within the CPD hours reported, with learning activities from various sources such as self-study, research or instruction preparation (internal sources), and courses, conferences, seminars and sessions delivered by another professional (external sources). As we reinforce in our Guide to CPD Reporting, balance is key to sustain or enhance overall, professional competency.
- Members generally took great care in completing the Practice of the Profession declarations, often linking their job functions and role directly to technical competencies and then explaining how the CPD hours supported their defined role. Many members were diligent in referencing and organizing the support provided to aid in an efficient review, which continues to be greatly appreciated.

Some tips for all members regarding future CPD reporting requirements:

1. **Plan ahead.** We continue to strongly encourage members to take a proactive approach to the advance planning of their PD activities to ensure they are identifying and taking advantage of targeted opportunities to address gaps in technical knowledge. Proactive planning allows members to identify opportunities to both maintain and enhance their competence within their current and future planned roles. As we’ve seen significant upheaval in our economy and daily lives resulting from the COVID-19 pandemic, the importance of advance planning to the

ability to source relevant PD opportunities and to stay current with changing professional expectations and roles will become even more critical.

2. **Be Critical.** Activities that qualify as CPD must include a learning component. There are many activities that our members engage in that may be better identified as volunteer activities rather than learning activities. Volunteering time on community organizations or Boards, serving as a mentor for a CPA student, or facilitating a client or staff PD session may not always result in a learning activity. We encourage our members to critically assess each reported activity, and only report the portion of the activity that resulted in learning for the member.
3. **Ensure it is relevant.** While our members have access to a vast variety of learning opportunities, not all learning activities are directly relevant to every member’s current professional role or future professional aspirations. There needs to be a clear linkage between the learning objectives of each reported activity and the technical or enabling competencies required of the member’s current or future professional role. In addition, reported learning activities are required to be relevant to the competencies required of a CPA. While occupational health and safety or first aid training may be required by an employer as a condition of employment, it may be difficult to support that these courses directly relate to the specific competencies required of a CPA.
4. **Have your documentation ready.** Members who are considering reporting hours for research, work-related projects, and course facilitation as verifiable CPD need to ensure they can meet the documentation requirements. CPD verification work of members reporting these types of activities included obtaining a copy of the output for the learning activities and ensuring this output could be verified by an objective party. While the majority of reported hours met the documentation requirements within our Guide on CPD Reporting, any hours that could not be supported by an objective output were removed from the member’s CPD records.
5. **Find balance.** For all members, we would like to emphasize the importance of the need to obtain balance in the CPD activities obtained. CPD is a proxy for competence and it ensures that CPAs will continue to meet the expectations of the public when fulfilling professional roles. Members are encouraged to reflect on the competencies required of their professional role and ensure they are appropriately sourcing their CPD activities to support both the technical and soft skills required for the maintenance and enhancement of their professional toolbox.

Thank you to all the participants for your timely compliance with the CPD reporting requirements, the 2020-21 examination, and for making our profession stronger through our collective dedication to high-quality CPD.

Warm up with professional and personal savings this season.

There's a new normal for everyday life, work and the economy. But those challenges also bring opportunities to refocus and adapt. CPA Canada is here to help with great deals on timely solutions for hardware and software, digital eSignature services, auto savings, and more.

Stay on top of new Member Benefits offers coming your way by signing up for the *Savings and Offers Update* newsletter or the *Member Savings Alert*.



50% OFF!

Sign up for any QuickBooks Online subscription (Easy Start, Essentials or Plus) and receive 50% off for one year.



SPECIAL DISCOUNT FOR CPA MEMBERS!

Take advantage of Canada's leading digital eSignature software. Signority provides a one-stop solution to easily execute your contracts and legal documents.



FIRST YEAR FREE!

CPA Canada members receive Verifyle Pro for free, a \$144/year value. Verifyle Pro offers 100GB of encrypted cloud storage, file-sharing and messaging, along with unlimited digital signatures.



SAVE 55%!

Receive exclusive savings of 55% off your Purolator shipments within Canada (excludes Purolator Express® 12PM service).



OVER 35% OFF!

Receive over 35% off products from Lenovo. Members also qualify for additional deals, including time-limited sales.



PREFERRED RATES!

OFX is the global money transfer specialist bringing better value and a human touch to currency exchange. Take advantage of preferential rates, an easy-to-use platform and 24/7 human support.



PRICE REDUCTIONS UP TO \$1,724!

Exclusive pricing to CPA Canada members on new Hyundai vehicles. Up to \$1,724 in price reductions on top of great in-market incentive offers.



PREFERRED RATES!

Save on rates from Enterprise, Alamo and National.



SPECIAL DISCOUNT!

Take advantage of a special offer for CPA Canada members on the purchase, lease or finance of new 2021 Mercedes-Benz and Mercedes-AMG vehicles.

For more details, visit:
cpacanada.ca/savingsandoffers

RESOURCES, PROGRAMS, PROFESSIONAL UPDATES AND EVENTS

FORESIGHT

Your invitation to join an online community of CPAs

Did you know there's a place online where CPAs are having insightful discussions to shape the future of the profession? Here's your chance to join a community of accountants and participate in conversations and quick polls on mastering data, measuring and estimating an organization's value, and rebuilding Canada's economy. [Join the conversation](#) today!

11 elements to include in your organization's corporate data policy



A corporate data policy can help align business units and departments. This in turn supports digitization efforts in a coherent way that also adds value. If you're building one from scratch, [here are 11 elements to include](#).

How to develop a human-centered and responsible approach to AI

Although AI is creating many opportunities, it's also presenting challenges for individuals, companies, and society. [Find out why](#) it's important for CPAs to be aware of those challenges if they want to provide the best possible advice to the companies and clients they serve.

How to build a digitization strategy

Is going digital one of your 2021 goals? As a CPA, you're in a prime position to help your organization develop and implement a digitization strategy. Don't know where to start? [Learn how in this 7-minute read](#).

Making sense of data value chains

[Learn how](#) CPAs can play a role in the creation of a data value chain, which is the process of collecting and analyzing data for actionable insights.

Search the Global Value Creation Solutions Directory

As a CPA you play a leading role in anticipating and helping your organization envision and realize a great future. As part of the Foresight initiative, the Global Value Creation Solutions Directory is a collaborative resource to help you access possible solutions that best suit your organization's current and future decision-making needs. We invite you to [browse and discover solutions](#) in this beta version and provide feedback.

TAX

Employee home office expenses: Special rules for 2020 claims

With millions of Canadians working from home in 2020, the Canada Revenue Agency (CRA) is bracing for an onslaught of new home office expense claims. [Learn about the special rules](#) for making these claims.

Federal government COVID-19 tax updates

CPA Canada is a respected and influential voice relaying matters raised by our members to the Canada Revenue Agency (CRA) and works collaboratively to identify solutions. Be sure to check back regularly for [updates](#) and watch our recorded webinar with the CRA on the CERS.

CRA digital service improvements: What's new, what's next

From My Business Account and Represent a Client to a new T3 electronic filing program, tax practitioners will see a raft of improved digital tax services. [Find out what's new](#) and what's coming next.

Technology and tax: CRA portal best practices and digital economy taxation



With increasing tax administration moving online, and the OECD reaching milestones in its work on digital economy taxation, technology continues to transform the world of tax. [Get details](#) on recent developments in these areas.

Taxpayers and practitioners are using CRA's secure online portals more often so CRA shares best practices for their use.

AUDIT AND ASSURANCE

COVID-19: Key audit considerations and resources

CPA Canada has compiled a [summary of key audit considerations](#) and related CPA Canada and other resources to help you understand and address the audit and assurance implications of the COVID-19 pandemic.

Assurance standards implementation and application guidance: Resources

Discover [free audit and assurance resources](#). Get help understanding and implementing Canadian Auditing Standards and other assurance and related services standards.

Auditing government assistance: Are you prepared?

[Learn how](#) the receipt of government assistance by your clients may impact your engagements this year. This blog shares important reminders and considerations for auditors whose clients have been impacted by these new programs.

A new group audit standard is coming. Are you ready?

A new standard addressing the special considerations in the audit of group financial statements is coming. [Learn about](#) what to expect and areas where you may need to focus.

Auditing and Assurance Standards Board (AASB) issues its 2022-2025 draft strategic plan

The AASB's new draft strategic plan outlines strategic directions for fiscal 2022-2025 while considering the challenges posed by the COVID-19 pandemic to the global business environment. Stakeholders are encouraged to offer feedback. [Learn more](#).

EXTERNAL REPORTING

ASPE Alert: Accounting for Lease Modifications due to the COVID-19 Pandemic

The Accounting Standards Board decided to amend Section 3065, Leases to provide relief for both lessees and lessors on accounting for rent concessions as a direct result of the pandemic. [Learn about](#) the amendments to Section 3065 under Accounting Standards for Private Enterprises (ASPE) in Part II of the *CPA Canada Handbook – Accounting* in our latest ASPE Alert.

Canadian Public Company Financial Reporting Update: Q4 2020

[This webinar](#) for the fourth quarter of 2020 is part of our International Financial Reporting Standards (IFRS) webinar series and provides you with the latest updates on issues of relevance, including key changes to IFRS and Canadian securities legislation.

SUSTAINABILITY AND PERFORMANCE MANAGEMENT

Cloud migration case studies for small and medium-sized businesses

Deciding whether to migrate to the cloud? [Learn from the experiences](#) of other organizations about the types of cloud computing environments available and important considerations to keep in mind on your cloud migration journey.

Climate change resources for accountants

Accountants play a valuable role in helping organizations adapt to climate change. [Download our resources](#) to learn how you can help build a business case for climate action within your organization.

A4S essential guide to valuations and climate change

Led by Ontario Teachers' Pension Plan, this [five-step framework](#) provides business valuers with guidance to embed climate change risks and opportunities into business valuations.

GHG emissions management: Case study

Looking to reduce your carbon footprint? [Learn how](#) VeriForm successfully acted on climate change and increased their competitive advantage.

CORPORATE CITIZENSHIP

Just the facts: Small Business & Entrepreneurs

[Get access to educational materials](#) on multiple financial topics for small business owners and entrepreneurs, from understanding financial statements to bookkeeping and managing inventory to help run your business.

PROFESSIONAL DEVELOPMENT

Building a dynamic, scenario-based forecast

[This virtual classroom will use a case study](#) to build a robust rolling forecast model, account for multiple scenarios, and demonstrate using external parameters as drivers.

THE ONE 2021 – Virtual Conference and Expo

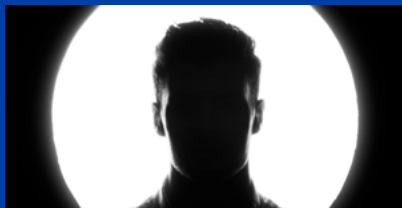


September 9, 10, 13 and 14, 2021. Save those dates! [Learn more](#).

AFTER HOURS

Who is this Agile Leader?

A RESEARCHING GAME



Speaking about leaders, we can find agile leaders on the world stage. We are looking for one in particular and below are the clues. Can you tell us who it is?

- This leader's initials are J.A.
- This person was born in the City of Hamilton in 1980
- This agile leader is a prime minister
- This person has lived in New York City and London
- This individual was one of 15 people selected to appear on the cover of the September 2019 issue of British Vogue

If you know who we are taking about, please let Myrna know by May 3, 2021 at mbuttner@cpask.ca. The first 10 members who send the correct full name and country of the person we are looking for will receive a CPA gym towel and a CPA mask. Have fun!

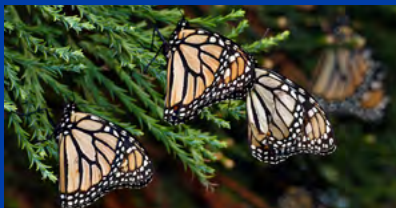
New HG Wells coin

A new British coin commemorating the pioneering science fiction author HG Wells was unveiled in early 2021. The new £2 coin, issued to mark 75 years since Wells' death, includes imagery from two of his most celebrated books and was described by the Royal Mint as a "spine-chilling design."

But it was the coin's inaccuracies that terrified fans of the author. Several of Wells' admirers reacted in horror to the sight of a four-legged depiction of

the tripod, a war machine used by the Martians in "The War of The Worlds." Fans were also disappointed by the appearance of a top hat, supposedly in homage to Wells' book "The Invisible Man." And another flaw noted was the legend written around the rim of the coin, 'GOOD BOOKS ARE THE WAREHOUSES OF IDEAS', as it is not an actual quotation by Wells.

Monarch Butterfly Biosphere Reserve



The Monarch Butterfly Biosphere Reserve is a World Heritage Site containing most of the over-wintering sites of the eastern population of the Monarch butterfly. The reserve is located in the Trans-Mexican Volcanic Belt pine-oak forests ecoregion on the border of Michoacán State and the State of Mexico, 100 km (62 miles), northwest of Mexico City.

Butterflies only inhabit a fraction of the 56,000 hectares of the reserve from October to March. The biosphere's mission is to protect the butterfly species and its habitat.

Millions of Monarch butterflies travel south into Mexico from Texas then follow the Sierra Madre Oriental mountains to the reserve. There, the butterflies congregate, clustering onto pine and oyamel trees. Visitors can see the trees that appear to be orange covered with beautiful butterflies, branches sagging from the weight. In spring, these butterflies migrate across America, sometimes ending up in Eastern Canada. Over the time it takes them to make this journey, four generations of Monarch butterflies are born and die.

Most of the over-wintering Monarchs from eastern North America are found in the reserve. Western researchers discovered these areas in 1975. The reserve was declared a Biosphere Reserve in 1980.

The Monarch butterfly's migration patterns are altered by climate change. During migration, Monarchs fly north once they are exposed to cooler temperatures. Dense congregations are thought to conserve heat. If warmed by the sun, the butterflies take flight. The beating of their wings has been compared to the sound of a light rain.

Facial Recognition

Japanese company NEC, which develops facial-recognition systems, has launched one that it claims can identify people wearing masks. It hones on parts of the face that are not covered up, such as the eyes, to verify their identity. Verification takes less than one second, with an accuracy rate of more than 99.9%, NEC says.

Some say this technology could help people avoid contact with surfaces in a range of situations, due to the coronavirus pandemic.

The Met Police in the UK uses NEC's NeoFace Live Facial Recognition to compare faces in a crowd with those on a watchlist. Other clients include Lufthansa and Swiss International Airlines.

Pandemic placing IT and e-commerce skills in high demand

The COVID-19 pandemic's sweeping effect on the Canadian economy has made roles such as customer service representatives, essential retail workers, security analysts and architects some of the most sought-after positions in 2021, according to industry experts. They say the boom in e-commerce has created demand for a variety of jobs to ensure goods can get from business to consumer, such as warehouse workers, delivery drivers and procurement specialists. Meanwhile, the rush for corporations to digitize their workspaces has bolstered an already strong demand for IT workers in the country. Jobs in artificial intelligence, cloud computing and development operations will also be in high demand in the long-term.

We are all in this together. Wear a mask!

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