



CPA

SASKATCHEWAN

SKCONNECT



Succeeding in a New Reality

As the world continues to recover from the pandemic, the way we do business is changing. We learned how to navigate new disruptions, to create value and to succeed in our new reality. The profession is well-positioned to adapt to the new global reality post-COVID and CPAs are helping their organizations make the most of the new normal.



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WHAT DO YOU THINK?

Send your letter to the editor to mbuttner@cpask.ca or by mail to CPA Saskatchewan. Letters may be edited for length and clarity.



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BOARD CHAIR REPORT

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

Succeeding in a New Reality

Although I am still writing this version of the Board Chair Report in my work-from-home space, I do feel as though the “new reality” is on the horizon. In Saskatchewan, as the vaccine roll out and re-open Saskatchewan Plan continue, I am confident that one day in the near future we can all meet in person to celebrate all of the great accomplishments of our members over the past 18 months.

On that note, I want to extend my sincere congratulations to our newest Fellow Chartered Professional Accountant or FCPA, Diana Leray, FCPA, FCA. Diana is a great recipient of this prestigious designation and I want to personally thank her for the countless hours she has spent giving back to the community in Saskatchewan and specifically to the profession. As you would all remember, Diana was the previous Chair of the CPA Saskatchewan Board and served as a Board member for five years.

I would also like to take this opportunity to welcome our newest member of the Board, Nisha Doshi, CPA. I cannot tell you how rewarding it is to be part of the team who governs our professional body.

As well, I want to congratulate my fellow CPA Saskatchewan Board members, Travis Massier, CPA, CMA and Paul Lepage, CPA, CA on their re-election to the CPA Saskatchewan Board for another term. I look forward to serving my last year on the Board as the Chair alongside you.

This is an exciting year for the Board Chair, as it is the first year the Chair has served more than a one-year term. Usually at this time, I would be handing over the reins to Rod Sieffert, CPA, CA, our Vice-Chair, but I will get to spend another year in this rewarding role, working with both the other directors and the management team at CPA SK.

Thank you to all the members for allowing me to lead your profession. I am honored to have this role and I will work to continue to make our profession stronger.

I wish you all the best and hope you have a safe and healthy summer and allow yourselves to take some much deserved time off.

CPA SK

MISSION

CPA Saskatchewan enhances the influence, relevance and value of the Canadian CPA profession by enabling economic and community development through:

- Protecting the public
- Supporting its members and candidates
- Engaging and educating stakeholders

CPA SK

VISION

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

CPA SK

VALUES

- Ethical behaviour
- Innovation
- Excellence
- Leadership
- Accountability



CEO REPORT

Shelley Thiel, FCPA, FCA, CEO, CPA Saskatchewan

"We often take for granted the very things that most deserve our gratitude."

—Cynthia Ozick

As we enjoy the last of our spring days, it is time to look forward to a beautiful Saskatchewan summer. As we move into this new season, I am grateful for many who make our profession better and would like to take this opportunity to recognize them.

First, the CPA Saskatchewan Board members. Under the strong leadership of Carrie Carson, CPA, CA, they led with diligence and patience over the past year.

Disha Joshi, CPA, CA completed her term on the CPA Saskatchewan Board at the AGM in June. Disha was a strong contributor to the Board and is a leader of our profession.

Paul Lepage, CPA, CA and Travis Massier, CPA, CMA will serve a second term on the Board. We appreciate their continued support and contributions to the profession.

Nisha Doshi, CPA will serve her first term on the Board. Nisha is the Manager, Tax Reporting at Concentra Bank. She successfully completed the September 2020 CFE and was admitted to membership in early 2021. Welcome to the CPA Saskatchewan Board Nisha.

As well, I celebrate our newest FCPA, Diana Leray, FCPA, FCA. Thank you Diana for your contributions to the CPA profession, the business community, and the community in which we live. Congratulations on receiving your FCPA designation!

I would also like to acknowledge the education staff across the country, led by the outstanding staff at the CPA Western School of Business, who managed the successful execution of the May 2021 CFE in a COVID-safe environment.

I want to recognize all of our members who have persevered over the last year and who will provide the strategic leadership and guidance to business as the country begins its recovery from the pandemic.

A special vote of thanks goes to the members of our profession who are doing important work related to the future of the profession. First are the members who are working on the Foresight project to consider what the CPA of the future will look like. Secondly, another group of dedicated volunteers has undertaken a significant review of the Competency Map. The Competency Map defines the required knowledge, skills, attributes, and competencies of an entry level, newly designated CPA. The draft Competency Map is expected to be released in early July for consultation.

Finally, I want to acknowledge the CPA Saskatchewan staff, who showed dedication and patience as we adapted to the challenges posed by COVID during the last year.

I hope that all of you are able to enjoy some well deserved holidays this summer and that you are able to reconnect with loved ones!

New CPA Competency Map (CM 2.0)

A final draft of CM 2.0 will be released on July 5 for comment from stakeholders. Attend an open house and/or Q&A session to learn more about key concepts and areas in CM 2.0 by registering below:

- [Open House session](#): July 9, 9:00 – 10:30 am
- [Q&A session](#): July 16, 11:00 am – 12:00 pm

To help assess the inclusivity in the development and consultation of the new CPA Competency Map, the Competency Map Committee is asking participating individuals for [demographic information](#) on an anonymous basis.

The following link is to the resources on the [CPA Canada website](#) – Collaborate with the Competency Map Task Force. This information will be available on Monday, July 5. You are encouraged to review the contents of the page prior to attending the sessions.

CPA SK BOARD MEMBERS

2021-2022

Chair



Carrie Carson CPA, CA
Deloitte LLP, Regina

Vice Chair



Rod Sieffert CPA, CA
MNP LLP, Regina

Board Members:



Bev Betteridge CPA, CMA
Corner Office, Regina



Boni Dorish CPA, CMA
Ag-West Bio Inc., Saskatoon



Nisha Doshi CPA
Concentra Bank, Regina



Ryan Kitchen CPA, CA
Baker Tilly SK LLP, Yorkton



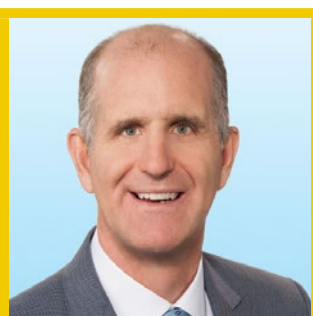
Laurette Lefol CPA, CMA
Commissionaires North SK
Division, Saskatoon



Paul Lepage CPA, CA
KPMG LLP, Saskatoon



Travis Massier CPA, CMA
Crown Investments
Corporation, Regina



Tom McClocklin CPA, CA
Colliers McClocklin Real
Estate Corp., Saskatoon



Davey McLellan CPA, CA
Alliance Energy Ltd., Regina



Public Appointees:



Kirk Cherry LLB
Concorde Group Corp.,
Saskatoon



Morris Smysnuik
Retired, Saskatoon

CPA Saskatchewan Staff:



Shelley Thiel FCPA, FCA
Chief Executive Officer



Leigha Hubick CPA, CA
Registrar



CONGRATULATIONS TO OUR NEWEST FELLOW CPA!

Diana Leray, FCPA, FCA

CPA Saskatchewan is pleased to congratulate our newest Fellow Chartered Professional Accountant (FCPA), approved at the CPA SK Board meeting held on May 20, 2021: Diana Leray, FCPA, FCA!

Diana is a Partner, Audit and Business Advisory Services at KPMG LLP in Regina with over 20 years of experience and is considered a KPMG IFRS specialist. She provides audit and assurance services in several sectors, including telecommunications, financial institutions, Crown corporations, and not-for-profit organizations.

Diana is a member of the KPMG National Executive Inclusion and Diversity Council, which promotes creating a mentally healthy workplace, building an inclusive culture, and being leaders in our community. Diana is the Chair of KPMG Regina's Community Leader Committee. She has

been a mentor with the Martin Aboriginal Initiative and she has chaired the KPMG Community Leader Awards Committee for Western Canada for the past five years.

Diana served on the CPA Saskatchewan Board since unification in 2014 and was a Board liaison to the Professional Practice Committee. Diana served as Board Vice Chair for 2018 - 2019 and as Chair for the 2019 - 2020 year. Diana also served on the Fees and Services Review Committee of the legacy CA body.

Diana is currently a Board member of the Ranch Ehrlo Society, serving on their Audit and Finance Committee. Diana is the past president of the YWCA Regina Board of Directors and served as a Board member from 2010 to 2016. Diana has also been an active volunteer in the community, serving for the Canada Summer Games, the IIHA World Juniors, the 2003 Grey Cup, the Women's Entrepreneurs of Saskatchewan, and the United Way.

MEMBER RECOGNITION PROGRAM

CPA Saskatchewan is proud to recognize our members who are leaders, volunteers, community workers, trail blazers and educators through our Member Recognition Awards. The deadline to nominate a CPA for the following awards is May 2, 2022.

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](#).

TRENDING

FORESIGHT: GLOBAL VALUE CREATION SOLUTIONS DIRECTORY



This directory is a centralized system that allows users to learn more about value creation solutions available in the marketplace and find the ones that best suit their organizational needs.

What is a Value Creation Solution?

Value creation solutions include frameworks, standards, guidance, methodologies, platforms, and toolkits intended to help organizations develop a better understanding of the economic, social, and environmental impacts of their activities through a multi-stakeholder lens and embed this information into strategic business decisions.

How does the Global Value Creation Solutions Directory work?

The directory allows users to take a closer look at various value creation solutions and what each has to offer.

Within the directory, users can search for value creation solutions linked to a specific decision or filtered by other criteria. Users are then provided with a list of potential value creation solutions catered to their specific needs. You can then review solution summaries which provide links to proponent websites (i.e., original authors of the solutions).

The directory provides details for over 50 value creation solutions and will be updated on an ongoing basis.

Accessing the Directory

CPA Canada launched a pilot test of this tool to try the directory prior to its full deployment. They invite users to try out the directory and provide them with feedback on its performance.

ACCESS THE DIRECTORY

If you have any questions regarding this directory, please contact [Andrea Lee](#) at CPA Canada.

Is there a solution which should be added to the Directory?

You can suggest a value creation solution for the Directory by filling out the form on their website to suggest a solution. CPA Canada will review your suggestion and follow up as needed.

The Value Creation Solutions Directory is intended for reference purposes only and is based on publicly available information. The Chartered Professional Accountants of Canada has not validated the solutions, does not endorse or advocate one solution over another, and disclaims any responsibility or liability as a consequence of the use or application of or reliance on a particular solution.

3 TOPICS IN 3 MINUTES FROM CPA CANADA

INTRODUCTION TO VALUE CREATION: OPPORTUNITIES FOR CPAs

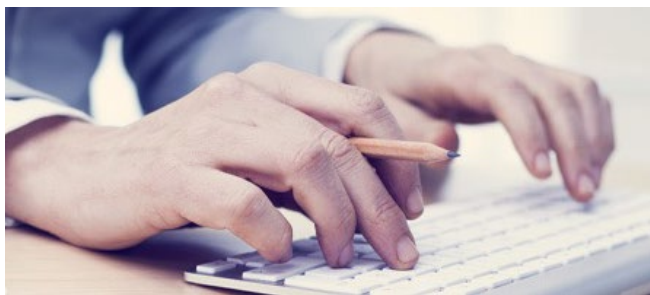


On-Demand Event

Join us to gain a deeper understanding of why value creation is important to CPAs and CPA Canada's work in this area. Learn about insights from the work completed to date and what's coming next.

In today's economy, CPAs need to apply skills to support forward-looking decisions that create more value for their organization and stakeholders. Join us as we discuss what is meant by "value creation," why CPAs should take a leadership role in this space, and what resources are available to help you succeed. For more information, visit cpacanada.ca.

COMMODITY TAX SYMPOSIUM 2021



November 17 and 18 – Online

Celebrating the 40th edition of CTS! Learn about critical policy issues, legislation updates and other technical trends at Canada's largest and longest-running indirect tax event. For 2021, it will be a fully virtual experience.

At this live virtual event, you'll study the latest changes to indirect tax policies and find out what updates you can expect for legislation and compliance in the wake of pandemic recovery. Build skills that will help you protect your tax practice through comprehensive technical sessions, hot topic panels, engaging keynotes and more. For more information visit cpacanada.ca.

BUILD BACK BLENDED: DIVERSIFYING REVENUE STREAMS POST-PANDEMIC



October 14, 2021 – 12 p.m. to 2 p.m. EST – Online
November 12, 2021 – 12 p.m. to 2 p.m. EST – Online

The landscape of charity finance is changing rapidly. Learn how to make the most of the new normal and set your organization up for long-term success with proven strategies that drive revenue growth.

Canadian charities are experiencing the largest revenue shift in our history right now – and that's before factoring in the effect of the COVID-19 pandemic. Individual donor numbers are declining and cash donations have been replaced by gifts of assets, like securities and life insurance.

Find out how to best navigate these trends in charity finance and get on track to rebounding for long-term sustainability. In this webinar, you will learn about how to take advantage of strategies like donor-advised funds and personal foundation gifts, as well as how to apply the latest regulatory updates in the charity sector.

When you finish this session, you will walk away with newfound confidence to facilitate, receive and administer gifts. Open to charity leaders and financial professionals from organizations of all sizes. For more information, visit cpacanada.ca.

THE ONE

CONFERENCE+ EXPO

Sept 9-10 & 13-14, 2021

SUCCEEDING IN A NEW REALITY



THE ONE 2021

CPA CANADA INVITES YOU TO ATTEND THEIR VIRTUAL CONFERENCE AND EXPO

September 9-10 and 13-14

THE ONE Conference and Expo was created by CPA Canada to connect and inspire accountants as members of one unified profession. Now in its 8th year, THE ONE continues to grow and evolve, offering a program of cutting-edge content to help CPAs build new skills and keep up with the pace of change.



In 2021, THE ONE is going fully virtual for a second year. Tune in online from anywhere to explore what is next in business, accounting, finance and technology.

As a virtual conference, THE ONE includes more affordable, accessible options to learn than ever before. You can choose from customizable packages and with 90 days on-demand digital access included to all content after the live event, you can focus on making the most of your time.

Why attend? CPD is only one reason. THE ONE is a celebration of daring ideas and fresh perspectives. Join CPAs online from coast to coast for a robust lineup of timely sessions, prominent keynotes and four strategic workshops available either before or after the conference.

Come find out what's next for the accounting profession as we learn how to adapt, create value and succeed in our new reality.

New this year is an innovative online EXPO experience, which offers cutting-edge opportunities to learn directly from top tech vendors through tailored sessions, live demos and labs. Also, CPA Canada will offer simultaneous interpretation so members can listen to content in either English or French.



Please visit the [CPA Canada Website](#) to access the conference agenda, more information, and to register.

MEMBER SERVICES NEWS

PROFESSIONAL DEVELOPMENT



2021 Summer Professional Development Offerings

PD Passport prices have been reduced for 2021-22, providing you with even greater savings than before. Purchase your PD Passport and access up to 40 credits of learning at no additional charge. Go to Passport Program in the CPA SK Portal to purchase your passport. Additional information on passports, including pricing, can be found at [PD Passport Information](#) on the [CPA SK Website](#).

For information on pricing, registration and to explore all our summer on-demand PD offerings go to Professional Development on the [CPA SK Website](#).

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

CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

A reminder that each course in the PD calendar includes an estimate of the CPD hours for the course. Members must document and report the actual time spent on the course in the CPD reporting tool.

Minimum CPD Requirements

CPD includes verifiable and unverifiable learning activities. A minimum of 10 verifiable and 20 total hours each calendar year and 60 verifiable and 120 total hours over a rolling three-year cycle is required.

Ethics CPD Hours

A reminder that members will need 4 hours of Ethics CPD for the three-year cycle ending December 31, 2021.

CPA SK STAFF UPDATE



5 Year Anniversary

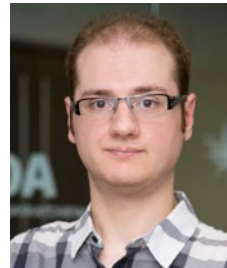
CPA SK is pleased to congratulate Jennifer Zerr, CPA, CA, on five years of service as of June 2021. Jennifer is currently the Director, Monitoring.

Congratulations on five years Jennifer!



Welcome to CPA SK

CPA SK recently welcomed Amy Nelson-Mile to the CPA Team as Executive Assistant to the CEO. Her responsibilities include support to the Board and CEO, the AGM, member outreach by the Board, support to senior staff and the CPA Assist program. Welcome Amy!



Congratulations

CPA SK congratulates Nicholas Carteri on his new role as Associate Director, Data Management.

Keep up the good work Nicholas!



Congratulations

CPA SK congratulates Marilyn Flaman, CPA, CA, on her new position as Associate Director, CPD and Monitoring.

Congratulations Marilyn!



Congratulations

CPA SK congratulates Jennifer Marlowe, CPA, on her new job as Associate Director, Stakeholder Services and Engagement.

Well done Jennifer!



ADDING VALUE TO YOUR CLIENTS

Paul Pastor, CPA, CA

Paul Pastor believes that COVID-19 was an opportunity for all business owners. “Our firm had seen significant growth before the pandemic and we were becoming limited by the physical constraints of our floor print,” he explained. “We had invested in a multi-year strategic goal that would allow ‘anyone being able to work from anywhere.’ COVID just shrunk that goal to a week. We were able to successfully transition most of the office to a remote environment. As restrictions are being lifted, we have been focused on what our new floor print may look like, considering survey results and new flexible work arrangements.”

Paul is a partner at Buckberger Baerg and Partners LLP, a full service accounting firm. “We formed the partnership six years ago with eight partners. We are now 70 staff and 11 partners,” he noted. “We have seen tremendous growth over the years which I feel is a direct correlation on how we strive to manage our firm. We try to empower our employees to work autonomously and make sure that our client’s needs are looked after. We are constantly adjusting processes internally to ensure the right people are doing the right jobs and we are continuously trying to add value to our clients. We set out to be a different type of accounting firm, and through learning opportunities, we are succeeding, however we know we have to keep evolving over time and keep up with the ever-changing needs of our clients and staff.”

Paul’s area of practice includes limited assurance, valuation and advisory. He also leads their internal finance, information technology and administrative departments. “The part of my job that I enjoy the most,” he said, “is interacting with my management team, listening to clients and providing them with advice on their businesses.”

Paul believes that after the pandemic, members working in public practice will be required to make further changes and become more proactive to clients’ needs.

“If we can focus on advising on real time information, we can use our knowledge to better educate our clients about obstacles before they appear,” he said. “We need to provide clients real business advice and not rely so heavily on a compliance role for owners of businesses.”

Paul holds a Bachelor of Commerce degree with Distinction from the University of Saskatchewan, a Chartered Accountant designation and a Chartered Business Valuation designation.

Paul and his spouse Jenna have four children. The family lives in Saskatoon in a 1930’s house that he notes keeps him busy as it is constantly being updated.

Paul has also been active serving the community. Early on he sat on several boards for not-for-profit organizations, however as his family grew and with starting the firm, his volunteer activities now include coaching sports. “I really valued my experience on volunteer boards, and I encourage all CPAs to get involved in the community at some point in their life and in some way,” he said. “We have so much to offer as CPAs and there are so many good organizations looking for people with our skill set.”

As for relaxing activities and summer vacations, Paul mentioned that his family usually rents a cabin for a week every year in different locations in Canada. However, because of the pandemic they have not been able to follow that tradition lately, although they hope to be in Waskesiu this summer. And they are already making plans for summer of 2022.



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 current CPA SK Scholarship Fund Board members are:

Don Walker, CPA, CGA (Chair)
Natalie Styles, CPA, CGA (Secretary)
Julie Tsui, CPA, CGA (Treasurer)
Loveleen Baldos, CPA, CMA
Kama Leier, CPA, CA
Pamela Pifko, CPA, CMA
Kristin Walker, CPA, CA
Kyla Wilson, CPA, CA

If you are interested in volunteering to serve on the Scholarship Fund Board, please contact Myrna Buttner at mbuttner@cpask.ca by July 20, 2021.

CPA SK
Scholarship
Fund Inc.



Invest in
the future.
Donate!

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.

If you would like to make a donation to the CPA Saskatchewan Scholarship Fund, please click the donation button below!

MAKE A DONATION



SUCCEEDING IN A NEW REALITY

Carolyn O'Quinn, CPA, CA

Carolyn O'Quinn is of the opinion that CPAs are well-positioned to help business and government find ways to improve efficiency and better leverage technology while taking appropriate precautions to address risks. "CPAs will need continued focus on developing and maintaining skills in the areas of IT and cybersecurity to continue to stay relevant," she said. "COVID-19 reinforced the need for CPAs to be agile and make sure they have sufficient skills in managing change. Also, the pandemic demonstrated the need for business and government to become more agile in how they deliver services and magnified the importance of shifting to reliable and secure digital platforms. And it reinforced the need to be proactive in areas such as cybersecurity."

Carolyn estimates that remote working, while not as prevalent as during the earlier stages of the pandemic, will continue to be part of the new reality for CPAs. "While remote working has some advantages, I am also seeing it has made it much more difficult to effectively engage with work teams and also with clients," she noted. "CPAs will need to focus on their soft skills to help determine better ways to build effective teams and rapport with clients in the virtual environment and will need to re-examine how we provide value to those we serve."

Carolyn is a Deputy Provincial Auditor at the Office of the Provincial Auditor of Saskatchewan, in Regina. "The Office contributes to the Legislative Assembly of Saskatchewan's accountability process," she explained. "The Office's work and reports affect public confidence in the Government, provides legislators and the public with critical information on whether the Government issues reliable financial and other reports, uses effective processes to safeguard public resources (i.e., resources with which it is entrusted), and complies with governing authorities."

Carolyn considers herself fortunate to serve the people of Saskatchewan for over 25 years. She is responsible for overseeing the conduct of both financial and non-financial (performance) audits at a wide variety of government entities.

"I currently oversee the Finance Division in our Office which includes responsibility for the audit of the Government of Saskatchewan's Summary Financial Statements – which includes the results of over 200 government agencies. In addition, I lead our Office's work at the Ministries of

Finance and Government Relations, SaskPower, SaskGaming, Crown Investments Corporation of Saskatchewan and numerous public sector pension and benefit plans."

Ms. O'Quinn feels she is also fortunate to work for an employer who encourages and supports staff in continuing to give back to the profession through activities such as participation on various professional committees. "I currently serve as the Chair of the CPA Saskatchewan Professional Conduct Committee," she noted. "I have been involved in volunteer activities with CPA Saskatchewan (and previously with the Institute of Chartered Accountants of Saskatchewan) almost continuously over the last 25 years. I served on past ICAS committees such as the Professional Conduct Committee, Bylaws Committee, and Aboriginal Initiatives Committee. In addition, I spent 15 years as a volunteer on the Board of Directors of The Victoria Club (non-profit private club that has been in existence since 1925)."

Carolyn holds a Bachelor of Administration degree from the University of Regina, with a major in accounting and a minor in economics. She obtained her CA designation in 1995 and so in 2020 she proudly celebrated 25 years as a professional accountant.

Carolyn has been married to Jason for 16 years, and they have a son Ryan, and their dog Tiki. "In the summer, I can normally be found on the golf course, or at a baseball diamond watching my son play ball," she said. "In the winter, while at home, we enjoy doing jigsaw puzzles, spending time at the hockey rink watching my son play or attending Regina Pats games. My family also enjoys travelling a lot and we have a significant 'backlog' of travel plans at the moment. First up will be a trip to Vancouver Island to visit family we have not seen in person in two years."



MEMBER EVENTS

VIRTUAL PD PRESENTATIONS HELD IN JUNE 2021



CPA Saskatchewan offered four Virtual PD Presentations on June 15 and 16, featuring engaging keynotes that covered current leadership topics.

We would like to thank our dynamic speakers:



Session 1:

Are we handing over our professional judgement to AI

Garth Sheriff, CPA, CA, Principal,
Sheriff Consulting



Session 2:

Foresight – Understanding the future of the Canadian Accounting Profession

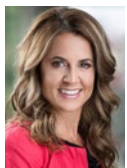
Todd Scaletta, FCPA, FCMA, Senior Vice President, Foresight and Research at CPA Alberta, Gord Beal, CPA, CA, Vice President of Research, Guidance and Support at CPA Canada, and Tim Herrod, FCPA, FCA, External Advisor, Strategy and Transformation, Saskatoon.



Session 3:

The Path Forward – What lies ahead for business owners

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



Session 4:

Unlocking Your Full Potential

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

Our sincere thanks also to our sponsor, CPA Insurance Plans West, to our MC, Shelley Thiel, FCPA, FCA, our CPA SK Team for making it happen and of course to all the members who attended the virtual presentations.

CPA CANADA FINANCIAL LITERACY SECOND VIRTUAL CONFERENCE

Save the Date – November 3 and 4, 2021

To celebrate Financial Literacy Month this year, CPA Canada Financial Literacy will be hosting its second virtual conference. This year's theme is "Brave New World." Stay tuned for more information and save the date.

CPA CANADA'S PIVOT MAGAZINE A WINNER AT THE 2021 NATIONAL MAGAZINE AWARDS: B2B

PIVOT magazine dominated this year's National Magazine Awards: B2B. PIVOT earned six gold medals, including the program's coveted Best Magazine award, Best Column, Best Profile of a Company, Best Profile of a Person, Best Photograph and Best Series of Articles. PIVOT also received two silver medals for Best How-to Articles or Series of Articles and Best Art Direction for a single article. Congratulations to the CPA Canada PIVOT Team!



PIVOT MAGAZINE

PIVOT is a must-read for current and future business leaders and is available in both print and digital formats. To read the current issue of PIVOT Magazine, visit cpacanada.ca.

CAGFO ANNUAL CONFERENCE

The Canadian Association of Government Finance Officers (CAGFO) is holding its 2021 conference virtually from September 28 to October 1, with the theme "Refresh, Renew, Refocus." For more information [visit their website](#).

HOW YOU CAN INFLUENCE YOUR EMOTIONS AND MOOD WITH MIND TRICKS

Why do we do things that we know are not good for us? It turns out these are mind tricks that have developed as automatic responses to our emotional state.

As part of the CPA Assist webinar, [Mind Tricks: Why do we do Things that we Know are not Good for us?](#), speaker Dr. Bill Howatt explains how our mental health outlook influences our decision-making process. For example, in the current COVID-19 pandemic many of us have been facing unpleasant emotions like trauma and worry. There are three types of coping skills we can gravitate to when facing stressful situations such as those brought on by the COVID pandemic:

- **prosocial skills**, which are healthy, like exercise;
- **at-risk coping skills**, that are unhealthy and can lead to addiction issues;
- **help-seeking**, where an individual seeks support to solve a problem.

Unfortunately, too many of us turn to self-soothing the mind's automatic fight or flight response with maladaptive coping behaviours, such as drinking alcohol or overeating. When these coping mechanisms become unhealthy habits and automated responses to a negative emotional state, a mind trick forms: "If I do X, then I won't feel a certain way."

Dr. Howatt explains that mind tricks promote the value of immediate feel-good behaviour. As a result, at-risk behaviours can grow into more troubling and permanent behaviours such as alcohol, drug or gambling addictions and create secondary issues like strained relationships.

At-risk behaviours trade a short-term charge for a long-term drain—clearly, not a trade we should be making. However, there are ways to counter at-risk behaviours. Dr. Howatt states once you determine what at-risk behaviour you want to curb, the next step is to determine what prosocial behaviour(s) you will replace it with and then develop a strategy to do so.

Changing at-risk behaviours is hard, but it is possible with a plan, supports, and intention. The process to counter at-risk behaviours is developed through the following steps:

1. Awareness – assessing the habits and at-risk behaviours
2. Self-compassion – giving yourself a break
3. Self-efficiency – being open to learning the new skills necessary to make a change
4. Challenging urges – staying calm in the face of powerful urges by anticipating habits will resurface
5. Delayed gratification – delaying gratification will lessen the power of the urge
6. Unlearning – creating new prosocial neural pathways through unlearning old behaviours and committing to the process, not the finish line.

This final step, unlearning, is a massive step in the process and requires full commitment. To help, document your progress by making a list of the benefits of sticking with decisions, keeping a daily log, writing your top three core values to create positive anchors to why you want the change, and where all possible, remove temptations from your environment.

Remember, it can take 200-plus days to form a new habit—it does not matter how many times you fail. If you stay committed to the process, urges will go down, and the benefits will go up.

To learn more about creating healthy mind tricks, watch the CPA Assist recorded webinar: [Mind Tricks: Why do we do Things that we Know are not Good for us?](#)

Visit our [website](#) for upcoming live webinars on other great health and wellness topics.

CPA Assist provides confidential support to Alberta and Saskatchewan CPAs, CPA PEP candidates, and their immediate families, including up to two hours of dietary consultations per year. Access CPA Assist's confidential support line at 1-855-596-4222 or cpaforbes@telus.net. For general information on the program, visit cpa-assist.ca. Questions? Please contact CPA Assist at contact@cpa-assist.ca.

CPA ASSIST IS HERE FOR YOU

REGULATORY MATTERS

CONGRATULATIONS TO OUR NEW MEMBERS!

NEW GRADUATES

Ayodapo Alalade-Ayinla, CPA
Kyle Bryden, CPA
Danielle Buhler, CPA
Nishabehen Doshi, CPA
Yulia Driskoll, CPA
Lee Farrer, CPA
Neal Fense, CPA
Lindsay Fowke, CPA
Janessa Fox, CPA
Erika Gartner, CPA
Ingrid Guzman Valencia, CPA
Daniel Hildebrandt, CPA
Troy Holfeld, CPA
Shandel Jones-Walter, CPA
Jonathan Kwan, CPA
Jasneet Mahil, CPA
Jacqueline Masson, CPA
Shayla Napper, CPA
Liam Nystuen, CPA
Danielle Orban, CPA
Elly Panteluk, CPA
Sadanand Patel, CPA
Andrea Pettigrosso, CPA
Jeffrey Propp, CPA
Bryce Riddell, CPA
Laura Rowley, CPA
Jaysen Saini, CPA
Liam Seidler, CPA
Ayushikha Sharma, CPA
Steven Sharpe, CPA
Jutawan Thamudon, CPA
Logan Wert, CPA

NEW THROUGH MRA

Aashka Dalal, CPA
Niranjan George, CPA
Linda Ogbonna, CPA
Abiodun Oluwafemi, CPA
Bukola Onuegbu, CPA
Obimma Onuegbu, CPA
Xiaobo Zhang, CPA

NEW TO SK

Kevin Agema, CPA, CA
Olamide Ajala, CPA, CGA
Jennifer Armstrong, CPA
Todd Birkhan, FCPA, FCA
Diana Burwell, CPA, CA
Damara Casper, CPA, CA
Amanda Christianson, CPA, CMA
Cindy Cianflone, CPA, CGA
Quyen Do, CPA, CGA
Michael Dobrowolski, CPA
Ryan Duthie, CPA, CA
Neil Ernest, CPA
Robert Flux, CPA, CA
Keith Gagnon, CPA, CA
Paul Harris, CPA, CA
Christine Heemskerk, CPA, CA
Jalynn Jansen, CPA
Christopher Kauenhofen, CPA, CA
Bradley Keefe, CPA, CA
Gertrudis Kern, CPA, CGA
Olga Kreps, CPA
Hugh Livingstone, CPA, CGA
Dennis Mawora, CPA
David Moedt, CPA, CGA
Jonathan Oko, CPA, CA
Oluwaseun Olotu, CPA, CGA
Nirish Puri, CPA
Brian Ralofsky, CPA, CA
Daniel Roberts, CPA, CA
Alejandro Rodriguez, CPA, CMA
Jennifer Schafer, CPA, CGA
Donald Simpson, CPA, CA
Helen Squance, CPA, CA
Aaron Wanner, CPA, CMA
Nadine Welisch-Moore, CPA, CA
Daniel Wharf, CPA, CA

IN MEMORIAM

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

Barry A. Coghlin, CPA, CMA
from Tuxford, SK., on June 27, 2018

Pauline Agnes Craggs, CPA, CMA
from Regina, SK., on February 27, 2021

Barry J. Johnson, CPA, CMA
from Regina, SK., on April 29, 2021

Walter Kelm, CPA, CMA
from Regina, SK., on March 18, 2021

Deborah A. Moore, CPA, CMA
from Regina, SK., on January 22, 2021

Glenn Edward Smith, CPA, CA
from Brightsand Lake, SK., on
January 11, 2021

Our thoughts are with their families
and friends.

WANTED: CONTRIBUTORS

CPA Saskatchewan is looking for contributors for regulatory pieces to be included in upcoming publications. If you are interested in authoring an article or developing content, please email monitoring@cpask.ca.

PROFESSIONAL OPPORTUNITIES

Are you looking for an exciting employment opportunity? Check out the [list of jobs available now](#).

FIND A CPA FIRM

Our website has now a [Firm Directory](#), under the “Protecting the Public” tab.

REGULATORY NOTICES



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF REGISTRATION CANCELLATION

On February 24, 2021, the Board of the Institute of Chartered Professional Accountants of Saskatchewan approved the cancellation of registration of the following suspended member:

DAVID T. SERAFIN

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

This individual may 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

March 10, 2021



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 26, 2021, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

CAREY L EAST CPA P.C. INC.

The registration of this firm has been suspended for the period of one (1) year pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 4.4, 27.1, 27.2, 130.8, 130.9, and Board Rules 327.1(a) and 467.1.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

April 13, 2021



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 26, 2021, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

KEVIN KASHA, CPA, CA, CMA

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

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

April 13, 2021



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 26, 2021, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

ROD CAMPBELL CPA P.C. LTD.

The registration of this firm has been suspended for the period of one (1) day pursuant to Regulatory Bylaw 33.1 due to non-compliance with Bylaws 4.4, 27.1, 27.2, 130.8, 130.9, and Board Rules 327.1(a) and 467.1.

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

April 13, 2021



The Institute of Chartered Professional Accountants of Saskatchewan

NOTICE OF SUSPENSION OF REGISTRATION AS A FIRM

On March 26, 2021, the Registration Committee of the Institute of Chartered Professional Accountants of Saskatchewan approved the suspension of registration of the following firm:

STEVENSON ACCOUNTING LTD.

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

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

Authorized by:
Leigha Hubick, CPA, CA
Registrar

April 13, 2021

DISCIPLINE NOTICES

Notice of Discipline Committee Decision and Order Case #1810-27

MCLEOD, REID JOSEPH (former member)

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Reid Joseph McLeod (former member) ("McLeod") on March 11, 2021.

The Formal Complaints arose in the context that McLeod, as a registrant, was engaged to provide professional services to multiple clients over multiple periods and beginning in or about January 2010 and ending in or about December 2017. McLeod, as a partner of a firm, failed to provide services with competence, due care and integrity, and made or associated with any statement or representation which McLeod knew, or should have known, was false or misleading. Further, McLeod failed to provide services in compliance with *The Income Tax Act*. McLeod contravened Section 52 of *The Accounting Profession Act*.

The Discipline Committee made a determination of guilt related to professional misconduct as defined in section 26 of *The Accounting Profession Act* ("the Act") in that McLeod's conduct breached Bylaws 201.1, 202.1 (due care component) and (integrity component), 203.1 and 205 of the Institute of Chartered Accountants of Saskatchewan ("ICAS"), and/or Bylaw 200.1, Rules 201.1, 202.1 (due care component) and (integrity component), 203.1 and 205 of the CPA Saskatchewan ("CPASK") Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

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Specifically, the Discipline Committee found that McLeod:

- Filed income tax returns past their deadline for at least six clients, at times in excess of six years late.
- Failed to file income tax returns accurately, including recording dividend income to a person who was not a shareholder and in another situation three individual clients received shareholder loan advances which were outstanding at the following corporate client year end.
- Failed to maintain accounting records that were accurate and for one client, no general ledger was maintained.
- Failed to respond to client's requests in a timely, accurate or clear manner.

McLeod has made payment for harm caused by the errors directly to one group of clients. Further, McLeod has resigned from the profession.

A copy of the full Decision and Order dated April 1, 2021 is available on our website.

The Discipline Committee therefore issued the following Order:

- The former registrant receive and acknowledge a reprimand signed by the discipline hearing panel chair;
- The registrant be fined in the amount of seventeen thousand five hundred (\$17,500.00) dollars;
- Publication in CPA Saskatchewan member newsletter and appropriate regional newspaper and posting on the Institute's website on a named basis of a summary of the professional misconduct and sanction with a link to the Decision and Order.

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

The text of relevant bylaws and rules of professional conduct:

For the period to 09 November 2014

Maintenance of Reputation of Profession

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

Integrity and Due Care

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

Professional Competence

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

False or Misleading Documents and Oral Representations

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

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For the period after 09 November 2014

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.
- 200.4 The Board adopts the Rules of Professional Conduct as established and amended from time to time, which shall apply to registrants and suspended registrants.

Rules

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.

Professional Competence

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

False or Misleading Documents and Oral Representations

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

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

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

April 14, 2021

Notice and Summary of Discipline Committee Decision and Order Case #1710-24

CHENJELANI, PROSPER

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee commenced a hearing regarding the conduct of Prosper Chenjelani on October 6 – 8, 2020 and concluded on February 19, 2021.

The Formal Complaint arose in the context of the registrant attempting to inappropriately influence the completion and outcome of a conduct investigation.

The general nature of the formal complaint on which the Discipline Committee made a determination of guilt relates to professional misconduct as defined in section 26 of *The Accounting Profession Act* (“the Act”) and Bylaw 200.2 made or continued pursuant to the Act.

The relevant Rule of Professional Conduct considered is 224.2.

Specifically, it was determined by the Panel that upon learning of the details of an investigation concerning his conduct, the registrant contacted the CPA investigator by means of two emails and one telephone discussion in which he aggressively challenged the investigator and the Institute in general, including threats of legal action, with a view to curtailing the investigation of the complaint against him.

The Panel views the misconduct at issue as a serious matter. The Institute must have the ability to carry out independent investigations of complaints, free from threats, harassment and intimidation as that is central to the integrity of the Institute’s investigation process and its ability to serve the public interest.

The Discipline Committee therefore issued the following order:

- That Mr. Chenjelani shall be fined the sum of \$5,000.00;
- That Mr. Chenjelani shall receive and acknowledge a written reprimand issued by the Chair of the Discipline Panel;
- That a summary of the breach and sanction and the Decision and Order of the Discipline Committee shall be published, on a named basis on the Institute website and newsletter;
- That Mr. Chenjelani shall be required to pay costs in the sum of \$10,000.00; and
- That Mr. Chenjelani shall remit payment of all fines and costs as set out above to the Institute within 180 days from the date this Determination and Order becomes final under the bylaws.

The text of relevant bylaws and rules of professional conduct:

Rules of Professional Conduct

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.

Hindrance, Inappropriate Influence and Intimidation

224.2 A member, student or firm shall not harass, threaten or intimidate a complainant, witness, or any other person related to a regulatory matter of the Institute nor shall a member, student or firm harass, threaten or intimidate officers, staff, volunteers or agents of the Institute acting on behalf of the Institute.

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

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

March 22, 2021

Notice of Discipline Committee Decision and Order Case #2005-14

FRAPE, ROBERT ARTHUR

Following the receipt of a Formal Complaint made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Robert Arthur Frape, CPA, CA ("Frape") on March 30, 2021.

The Formal Complaint arose in the context of Frape, as the only licensed member of a firm that was engaged to provide professional services to a Village beginning in or about January 2018 and ending in or about December 2019, failed to provide services with competence and due care.

The Discipline Committee made a determination of guilt related to professional misconduct as defined in section 26 of *The Accounting Profession Act* ("the Act") in that Frape's conduct breached Bylaw 200.1 and Rules of Professional Conduct 206.1, 260.1 and 261.1, made or continued pursuant to the Act.

Specifically, the Discipline Committee found that Frape:

- Failed to ensure that the audit file was reviewed and approved by a licensed professional accountant prior to the release of the audit report for the Village, neither as the licenced member nor through firm policies and procedures.
- Failed to ensure the audit engagement for the Village was conducted in accordance with generally accepted standards of the profession and failed to ensure the financial statements were presented fairly.

A copy of the full Decision and Order dated April 14, 2021 is available on our website.

The Discipline Committee therefore issued the following Order:

- The registrant receives and acknowledges in writing a letter of reprimand signed by the discipline panel chair;
- The registrant pays a fine in the amount of seven thousand five hundred (\$7,500.00) dollars;
- The registrant undertakes rehabilitation in the form of professional development by completing eight (8) hours of verifiable continuing professional development in the area of quality control for assurance engagements. Further, that the registrant report and declare the verifiable continuing professional development in the provided tool before the deadline and provide proof of attendance at the verifiable continuing professional development within six (6) to nine (9) months of the Order; and
- The Decision and Order be published in the CPA Saskatchewan member and firm newsletters and posted on the Institute's website on a named basis with a summary of the professional misconduct and sanction.

With respect to costs and expenses, based on full joint submission, i.e. matters uncontested at the hearing – the Panel orders that no cost be assessed to the registrant.

The text of relevant bylaws and rules of professional conduct:

Bylaw

- 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.

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Rules

Compliance with Professional Standards

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

Firm's Maintenance of Policies and Procedures for Compliance with Professional Standards

- 260.1 A firm shall establish, maintain and uphold appropriate policies and procedures designed to ensure that its services are performed in accordance with generally accepted standards of practice of:
- (a) the profession, including the Recommendations and Requirements, as appropriate, set out in the CICA Handbook, and
 - (b) the particular business or practice, provided that such standards are not lower than or inconsistent with the generally accepted standards of practice of the profession in which case the generally accepted standards of the profession must be followed.

Firm's Maintenance of Policies and Procedures

- 261.1 A firm shall establish, maintain and uphold appropriate policies and procedures designed to ensure that, in the conduct of the practice, the members and students of the Institute who are associated with the firm and any other employees of the firm or other persons with whom the firm contracts to carry out its professional services comply with the rules of professional conduct, and in particular:
- (a) conduct themselves in a manner which will maintain the good reputation of the profession and its ability to serve the public interest;
 - (b) perform their professional services with integrity and due care;
 - (c) comply with the independence requirements of the Institute;
 - (d) comply with the conflict of interest requirements of the Institute;
 - (e) sustain their professional competence and keep informed of and comply with developments in professional standards in all functions in which they practice or are relied on because of their calling;
 - (f) ensure only authorized individuals have access to and can authorize the release of financial and confidential information relating to clients;
 - (g) do not sign or associate themselves with any letters, reports, statements, representation or financial statements which they know, or should know, is false or misleading, whether or not the signing or association is subject to a disclaimer of responsibility, nor make or associate themselves with any oral report, statement or representation which they know, or should know, is false or misleading;
 - (h) ensure that partners or others who are not professional colleagues, such as head office personnel,
 - (i) cannot supersede decisions of members relating to the performance of client engagements within the definition of the practice of public accounting, and
 - (ii) are familiar with and comply with The Chartered Accountants Act, 1986, (Saskatchewan), regulations, bylaws and rules of professional conduct of the Institute; and
 - (i) ensure that members of the firm who are members of other professional associations comply with those associations' bylaws and code of ethics.

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

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

April 19, 2021

Notice of Discipline Committee Decision and Order Case #1810-26

REILLY, LANA DALE

Following the receipt of Formal Complaints made by the Professional Conduct Committee, the Discipline Committee held a hearing regarding the conduct of Lana Dale Reilly, CPA, CA ("Reilly") on May 25, 2021.

The context in which the Formal Complaint arose is that Reilly, as a registrant, provided taxation, accounting and compilation services to several individual, private corporation and professional practice partnership clients over a period of several years. During the relevant years Reilly was at various times in turn an employee, a partner and a sole practitioner.

The Discipline Committee made a determination of guilt related to professional misconduct as defined in section 26 of *The Accounting Profession Act* ("the Act") in that Reilly's conduct breached Bylaws 201.1, 202.1 (due care and integrity components), 203.1 and 205 of the Institute of Chartered Accountants of Saskatchewan ("ICAS"), and/or Bylaw 200.1, Rules 201.1, 202.1 (due care and integrity components), 203.1 and 205 of the CPA Saskatchewan ("CPASK") Bylaws and Standards of Professional Conduct, made or continued pursuant to the Act.

Further to Bylaw 200.4, Rules of Professional Conduct 314.10 (Non-Members practicing through a Firm) is referenced in a Formal Complaint and is relevant.

Specifically, the Discipline Committee found that Reilly:

- Did not provide professional services with integrity, competence, and due care, and further she associated with documents, statements or representations which she knew, or should have known, were false or misleading,
- Did not appropriately direct and supervise services provided by a non-registrant to ensure professional services were provided with competence and due care,
- Did not provide professional services in accordance with generally accepted standards of, or laws relevant to, the practice of the profession,
- Did not, on behalf of clients comply with the *Income Tax Act* in respect of filing due dates, reporting of income and preparation of information returns, and
- As a result, she caused, or contributed to, actual or potential harm to the public and the reputation of the profession.

The Discipline Committee therefore issued the following Order:

- The registrant to complete fifteen (15) hours of verifiable continuing professional development in the areas of ethics and practice management, and fifteen (15) hours of verifiable continuing professional development in the areas of income tax preparation and compliance, and accounting services,
- The registrant and her firm to undergo a Practice Administration Review (PAR), which shall not be considered complete until the applicable regulatory committee has made a decision and that the decision has been communicated to the member and her firm,
- The registrant to pay a fine in the amount of fifteen thousand (\$15,000.00) dollars;
- The registrant to receive and acknowledge in writing a letter of reprimand issued by the discipline hearing panel chair,
- The Decision and Order be published once in the CPA SK Connect (member newsletter) and the CPA SK Focus on Firms (firm newsletter). Further that the Decision and Order be posted on the CPA SK website for perpetuity.

With respect to costs and expenses, based on full joint submission, i.e. matters uncontested at the hearing – the Panel orders that no cost be assessed to the registrant.

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The text of relevant bylaws and rules of professional conduct:

Throughout the relevant period

ICAS Bylaws and CPA Saskatchewan Rules

Maintenance of Reputation of Profession

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

Integrity and Due Care

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

Professional Competence

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

False or Misleading Documents and Oral Representations

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

For the period after 09 November 2014

CPA Saskatchewan Rules

Bylaw

- 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.

Other relevant Rules:

Non-Members practicing through a Firm

- 314.10 A member or firm associated with a non-member shall be responsible to the Institute for any failure of such non-member to abide by the Rules of Professional Conduct of the Institute.

A copy of the full Decision and Order dated June 18, 2021 is available on our website.

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

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

June 18, 2021

RESOURCES, PROGRAMS, PROFESSIONAL UPDATES AND EVENTS

FORESIGHT

Ethical leadership in an era of complexity and digital change



CPAs are ethical leaders and trusted advisors who rely on professional skills, values, ethics and attitudes to serve their organizations and clients. [Learn how](#) complexity in the professional environment, digital disruption, and misinformation can impact your work.

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What is your data worth?

[Learn about](#) the many ways that data can enable value streams in your organization and explore seven different answers to the question, “What Is Your Data Worth?”

The [Mastering Data series](#) examines the digitization underway in Canada’s economy, why it is important and data governance.

CPAs are the stewards of trust and ethics in the digital age

The data economy is here to stay, and CPAs are well positioned to bring ethical leadership to their organizations. [Learn how to help organizations](#) align their technology practices with societal values.

TAX

Discussions continue with CRA on tax compliance issues

For an update on the issues CPA Canada has been discussing with the CRA, visit their [COVID-19 updates page](#).

Parliamentary committee reopens tax evasion study

[CPA Canada](#) is monitoring Finance Committee proceedings dealing with tax evasion.

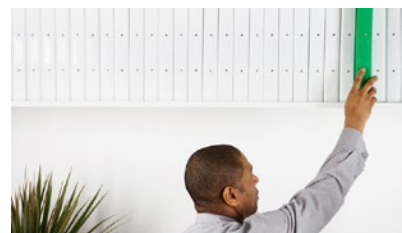
New standard on compilation engagements: What does it mean for tax work?



What’s the impact of the new Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, on tax compliance work? [Understand how](#) the new standard applies to tax-related engagements and more.

AUDIT AND ASSURANCE

Implementing key audit matters in the auditor’s report



Auditors need a process for communicating key audit matters in the auditor’s report. [Learn about this requirement and access free guidance materials](#) featuring lessons learned from auditors who have begun implementing this new reporting standard.

CSRS 4400, Agreed-upon Procedures Engagements: Frequently asked questions (FAQs)

Looking for answers to common questions about implementing CSRS 4400, Agreed-upon Procedures Engagements? [Check out our free resource](#) for practitioners.

Guide for practitioners: Roadmap to the CPA Canada Handbook – Assurance tool

[Use our new interactive tool](#) to help you identify which standard(s) to use when providing services in accordance with the CPA Canada Handbook – Assurance.

Podcast: Professional skepticism in a remote working environment

In [this podcast](#), listen to Karen Higgins, audit and assurance partner at Deloitte Canada, share perspectives and practical examples on applying professional skepticism in a remote working environment during uncertain times.

SUSTAINABILITY AND PERFORMANCE MANAGEMENT

Using humanity to drive organizational change: Case study

Looking to apply a human approach to change management? [Learn how](#) to quickly respond and adapt to change by focusing on your people.

Get digital right: Overcoming barriers to digital transformation



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

CORPORATE CITIZENSHIP

A practical approach to managing risks for small businesses

[This essential guide and case study](#) for small businesses applies practical risk management practices for small- to medium-sized organizations, including not-for-profit organizations.

Strategy and planning: A recovery toolkit for small businesses

To illustrate the different aspects in developing a sound strategy and plan, [this toolkit](#) provides a number of helpful ideas that can be used to assist small businesses as they thrive and navigate during difficult economic times.

EXTERNAL REPORTING

Canadian Public Company Financial Reporting Update: Q1 2021

Need help understanding recent changes to Canadian financial reporting requirements? [This webinar](#) is part of our quarterly reporting webinar series and provides you with the latest updates on issues of relevance, including key changes to IFRS and Canadian securities legislation.

ASPE Alert: Amendments to Section 3462, Employee Future Benefits

[Learn about](#) the November 2020 amendments to Section 3462, Employee Future Benefits, under Accounting Standards for Private Enterprises (ASPE) in Part II of the CPA Canada Handbook – Accounting. Our ASPE Alert highlights key changes resulting from the amendments and considers some possible assurance implications.

PROFESSIONAL DEVELOPMENT

Performance management and strategy certificate

Develop the knowledge and skills you need to achieve measurable outcomes, encourage high-impact growth and increase profitability in [this two-part program](#).

Blockchain fundamentals certificate



Build a foundation of knowledge in blockchain technology and crypto-assets with this all-new, [seven-module program](#). You'll learn about practical application, trends, tech controls, best practices, risk management and more.

RPA: Reshaping the accounting profession

In the [Robotic Process Automation \(RPA\) Certificate](#), you can explore the benefits of automation to save time, boost productivity and enhance your strategic output. The program includes six online modules that cover how to make a strong business case about the value of RPA at work, including what's needed for a successful proof-of-concept. So invest in your career and take the next step! Learn how to use software Robots that will help you stay agile – and help your organization keep its competitive edge.

Introduction to Indigenous Peoples' Cultures Course

Gain insight, knowledge and skills to better understand the perspectives of Indigenous students as they navigate through the CPA profession and education in accounting and finance. For more information and to register visit [cpacanada.ca](#).

The ONE Conference + EXPO

September 9-10, 13-14, 2021 | Virtual

As the world continues to recover from the pandemic, the way we do business is changing. Come learn how you can evolve to succeed in this new reality at the must-attend [CPA event of the year](#).

AFTER HOURS

What is the Answer?

SEARCHING GAME

The upcoming Summer Olympic Games (known as the games that conquered COVID) plan to hold their opening ceremonies in Tokyo, Japan, on July 23, 2021 and will conclude on August 8, 2021, after being postponed from 2020. Even though the Games are now being held this year, organizers announced the Games will still be called the 2020 Olympics.

We are looking for answers to the three following questions:

Must answer all three questions correctly to win.

- What is the name of the mascot for the 2020 Summer Olympics in Tokyo?
- What is one of the new sports added to the Summer Olympics this year?
- What is the name of the President of the Tokyo 2020 Organizing Committee?

Please send your answers to Myrna Buttner at mbuttner@cpask.ca by July 20, 2021. The first ten members who answer all three questions correctly will receive a CPA mask, a CPA bamboo utensil set and a CPA gym towel. Arigatou!

Reducing the Waste

Huge amounts of food are thrown away every day as supermarkets, restaurants and cafes offload produce that has passed its best-before date. Now an app called *Too Good to Go* is reducing this waste.

Devised in Copenhagen, the app offers users access to unsold, safe-to-eat produce from participating suppliers. The food is heavily discounted at about a third of the regular price.

Launched five years ago, *Too Good To Go* has now been downloaded by 22 million people in Denmark, Norway, Sweden, Germany, France, the Netherlands, Belgium, Spain, Austria, Italy, Poland, Portugal and the U.K. Users can see which outlets in their neighborhood have surplus food available that day, which they can then pick up at closing time.

The app helps households on a budget, providing an estimated 100,000 meals a day and also plays a part in mitigating climate change. Experts say food waste contributes to eight per cent of global greenhouse gas emissions.

The app creators' mission is a world where food produced is food consumed.

Cycling in 21 stages

The 2021 *Tour de France* will be the 108th edition of the event, one of cycling's three grand tours. Originally planned for the Danish capital of Copenhagen, the start of the 2021 Tour (known as the *Grand Départ*) was transferred to Brest in Brittany due to the impact of the COVID-19 pandemic, with Copenhagen hosting four matches of the UEFA Euro 2020 and that event also being rescheduled to 2021 due to COVID. Originally scheduled for July 2 to 25, 2021, the Tour was moved to June 26 to July 18, 2021 to avoid rescheduling the 2020 Summer Olympics. Denmark will now host the *Grand Départ* in 2022.

The route for the 2021 *Tour de France* was announced in November 2020. A distance of 3,383 kilometers (2,102 miles) in length was scheduled, and the race will see its longest stage since the 2000 *Tour de France*, with a 248 kilometers (154 miles) itinerary on stage seven, scheduled for July 2.

Twenty-three teams are participating in the 2021 *Tour de France*. All nineteen UCI World Teams were entitled and obliged to enter the race, and they were joined by four second-tier UCI ProTeams.

Stage 21, the last stage of the tour, will be from Chatou to Paris (Champs-Élysées), which is 112 kilometers (70 miles) on July 18.

Underwater Museums

In a career that has spanned more than 60 years, Robert Ballard has conducted over 150 underwater expeditions and made countless significant scientific discoveries.

But the renowned oceanographer says he has made peace with the fact that he will probably always be known as "the man who found the Titanic," which sank in the North Atlantic Ocean on April 15, 1912. He located the famous shipwreck in 1985.

In his memoir, *Into The Deep*, Ballard recalls walking into the premiere of the 1997 movie "Titanic" with the film's director James Cameron, who turned to him and said: "You go first. You found it."

In the years after he found the Titanic, Ballard met several of the survivors, many of whom were just babies when it sank, and says he feels honored to be "part of that history."

While Ballard believes the site should be left alone, he understands why people are so eager to see it. It is for this reason that he planned to set up underwater museums for both the Titanic and its sister ship Britannia, which sank in the Aegean Sea in 1916, to allow visitors to travel to both wrecks electronically.

Happy Saskatchewan Day!



Saskatchewan Day will be on Monday,

August 2, this year. On this date the history and culture of Saskatchewan is celebrated. This statutory civic holiday was first proposed on March 17, 1975, by Saskatchewan's Minister of Labour at the time, Gordon Snyder.

Enjoy your summer! Keep safe!



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