

SUMMER 2025



# DIVIDENDS

THE MAGAZINE FOR ALBERTA'S CHARTERED PROFESSIONAL ACCOUNTANTS



## First class CPAs



MEET THE  
2025 ACHIEVEMENT  
AWARD RECIPIENTS

**Christopher Deeth** CPA

RETURN UNDELIVERABLE ITEMS TO  
CHARTERED PROFESSIONAL ACCOUNTANTS OF ALBERTA  
1900 TD TOWER, 10088 - 102 AVENUE  
EDMONTON AB T5J 2Z1

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# The story of us: Past, present, future

## A message from Rachel Miller FCPA, FCA, CEO of CPA Alberta

As we mark 10 years of the unified CPA designation in Alberta, this issue of *Dividends* is both a reflection on how far we've come and a celebration of the story we're still writing together. Within these pages, you'll meet the faces of our profession: those who laid its foundations, those shaping its present, and those preparing it for the future.

This milestone is more than an anniversary. It's a recognition of the people who have defined our profession—not just through their titles or technical skills, but through their integrity, leadership, and service. CPAs who have chosen to lead with principle, lift others as they climb, and strengthen their communities one act at a time.

The world around us is changing rapidly. New technologies, shifting expectations, and global uncertainties continue to reshape how we work. But one thing remains constant: the character and commitment of Alberta's CPAs. You don't just keep pace with change—you lead through it.

The story of the profession is written not in spreadsheets, but in the humanity of CPAs—the resilience, mentorship, innovation, and heart. Thank you for all you've done to contribute to the profession's story over the past 10 years and for all you will do in the chapters to come.

I hope you see yourself in these pages. And I hope you're as inspired as I am by where we've been, where we are, and where we're headed. ▢

In the season finale of the CPA Education Foundation's podcast, *Uncommon Sense*, Rachel and former Board Chair, Greg Draper FCPA, FCGA, reflect on the unification that shaped today's profession. »



## Rachel's 1, 2, 3s

**+19%**

membership growth since 2015, from 26,985 to 32,186 CPAs.

**345**

individuals have received Achievement Awards since unification.

**83%**

more practice reviews over 10 years—665 this past year versus 364 pre-unification.

**Editor-in-Chief**  
Chris Pilger  
cpilger@cpaalberta.ca

**Supervising Editor**  
Sarah Maludzinski  
smaludzinski@cpaalberta.ca

**Managing Editor**  
Caroline Pulford  
cpulford@cpaalberta.ca

**Contributors**  
Labonneau Dey  
Jessica Musslewhite  
Randy Nicholls CPA, CA  
Sheryar Qaiser

**Advertising**  
Esther Chan  
echan@cpaalberta.ca

**Graphic Design**  
Roxane Brisson  
rbrisson@cpaalberta.ca  
Christopher Charles  
ccharles@cpaalberta.ca  
Riyaz Sharan  
riyaz@rssdesigns.ca

**CPA Alberta Board**  
Ruth McHugh FCPA, FCMA (Chair)  
Maureen Moneta CPA, CA (Vice-Chair)  
Cecilia Chen CPA, CA  
Sonya von Heyking CPA, CA  
Darren Liviniuk CPA, CA  
Richard Mussenden CPA, CA  
Julie Oliver CPA, CA  
Kory Wickenhauser CPA, CA  
Darcy Yamada CPA, CA  
Marie Sopko (Public member)

**Chief Executive Officer**  
Rachel Miller FCPA, FCA  
rmiller@cpaalberta.ca

**Chartered Professional Accountants of Alberta**

**Edmonton**  
1900, 10088 – 102 Avenue  
Edmonton, Alberta T5J 2Z1  
T: 780 424.7391 | 1 800 232.9406

**Calgary**  
800, 444 – 7 Avenue SW  
Calgary, Alberta T2P 0X8  
T: 403 299.1300 | 1 800 232.9406

[cpaalberta.ca](http://cpaalberta.ca)

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*Dividends* is published by CPA Alberta. The magazine is distributed to more than 30,000 readers.

*Dividends* explores the issues and opportunities faced by Alberta CPAs and celebrates their achievements. It also keeps Alberta CPAs up to date and engaged with the profession and their colleagues.






## Acknowledging the land we call Alberta

**W**e acknowledge the land we call Alberta is the traditional and ancestral territory of many Indigenous peoples who have lived on and taken care of these lands since time immemorial. We are honoured and grateful to share this land.

The CPA Alberta office in Amiskwaciwâskahikan (the Cree word for the area known as Edmonton) is on the traditional lands of many First Nations, including the Nêhiyawak, Anishinaabe, Niitsitapi, Dene, and Nakota Sioux. It is also within the Métis North Saskatchewan River Territory and Treaty 6 Territory. The CPA Alberta office in Moh'kinsstis (the Blackfoot word for the area known as Calgary) is on the traditional lands of many First Nations, including the Blackfoot Confederacy (Siksika, Kainai, and Piikani), the Îyâxe Nakoda (Chiniki, Bearspaw, and Goodstoney), and Tsuut'ina. It is also within the Métis Battle River Territory and Treaty 7 Territory.

In the spirit of reconciliation and respect, we acknowledge all the First Nations, Métis, and Inuit whose footsteps have marked these lands for millennia and who have faced many barriers in the CPA profession. CPA Alberta is committed to building a profession where Indigenous peoples and their voices and experiences are heard, valued, respected, and celebrated. 

### WHY DO WE ACKNOWLEDGE THE LAND?

Land acknowledgments are traditional protocol used to show gratitude and pay respect to the land upon which you are a visitor.

When used by non-Indigenous people, they can be a necessary reminder of the historical narrative that previously erased Indigenous voices and their presence. When part of a thoughtful, intentional process that includes ongoing education and action, land acknowledgments can move beyond a performative gesture and become a starting point on the journey of truth and reconciliation.



# The designation for a **LIFETIME**

These CPAs have remained true to their accounting roots into retirement

By **Labonneau Dey** • Photography by **Laughing Dog Photography**

**F**rom the early days of organized accounting in 19th-century Edinburgh to CPA Alberta's recent 10th-anniversary celebration, the profession has seen countless successes, challenges, and spreadsheets over the years. But what happens to this vital cycle of advising on business decisions and giving back to the community when a CPA hangs up the abacus and retires?

To an extent, it continues, according to retiree Robert (Bob) Lineker CPA, CA, who achieved his 60-year professional milestone last year. "Training to be an accountant taught me about accuracy, attention to detail, and work ethic," he says.

“

We do the things we enjoy and take pleasure in doing things that are of value to other people.

Robert Lineker CPA, CA



Robert Lineker CPA, CA shares a passion for music with his wife, Ruth

These qualities served him well throughout his career in roles with the Auditor General of Canada, the CBC, and the Auditor General of Alberta (to name a few!), and they continue to shape how he lives in retirement.

From starting each day reviewing his family's budget and actuals to helping others with their taxes, gardening, and travelling, Bob's days are full. "I've had such a good life," he says. "Now it's time to give back."

Indeed, the CPA profession may have equipped retirees like Bob for fruitful and accomplished careers, but fellow

retiree Surjinder Kang CPA, CMA believes it also prepares accountants for life beyond the boardroom. "Prudent financial management really made the difference for me," says the recent 40-year milestone recipient. "From budgeting our household expenses and making sure we saved a certain amount each year, I always tried to plan and make the most of the tools available to me. This gave me peace of mind as I approached retirement."

And, thanks to this peace of mind, Surjinder—whose career spanned policy writing, internal controls,





Surjinder Kang CPA, CMA discovered her talent for sewing after retirement

budgeting, strategic planning, and financial analysis and reporting—has not only given back to the community through her cultural women's group, but has also explored new interests. "After retiring, I immediately took up sewing, which I didn't have much time for while working," she says. "I'd collected a lot of material from Fabricland over the years, and it's been nice putting it to good use. I've made clothes for myself, my daughters, and all the grandchildren I've welcomed into the world since retiring."

Even though she looked forward to retirement, Surjinder—like many retirees—still faced that daunting "now what?" moment once the daily routine of work became a thing of the past. Creativity has become a cornerstone of her retired life. "I want to try new things like art, which I've never done before," she says. "I've also always wanted to play the piano. I may be 68—almost 69—but I still have so much to learn. All my grandkids are into making music, and it's inspired me to explore new activities."

Likewise, Bob's passion for music, which started at a young age with a musical family and accordion lessons, defines much of his retirement. In addition to being a frequent visitor to the Winspear Centre in Edmonton, Bob has sung in many choirs, performed a one-man show at Festival Place, and even recorded an album covering popular tunes with his grandson accompanying him on guitar!

He and his wife, Ruth, also bring their musical talents to a local seniors' care facility in Sherwood Park every day. "Music is a huge part of our life in every way, shape, and form," his wife surmises.

Bob adds, "We do the things we enjoy and take pleasure in doing things that are of value to other people."

While retirement has allowed them the time and space for creative endeavours, neither Bob nor Surjinder have fully put their accounting past behind them. Even though he retired

“I still feel like a CPA. When someone asks for help with a spreadsheet or for financial advice, I slip right back in that role, and I love it.”

Surjinder Kang CPA, CMA

years ago, Bob has made efforts to keep up with the times, learning new tax-filing technologies so he can continue to manage his own finances. "Things are a lot more complex than they used to be," he admits, "but the only constant is change."

Similarly, Surjinder remains closely connected to her CPA roots, whether she's advising friends, family, and acquaintances on financial matters or planting the seeds for the next generation of accountants.

"I still have my big calculators from my accounting days," she says. "The first thing my three-year-old grandson does when he comes over is look for those machines. He loves playing with them, and I enjoy teaching him about numbers."

That connection to the profession runs deep. "I still feel like a CPA," Surjinder smiles. "When someone asks for help with a spreadsheet or for financial advice, I slip right back in that role, and I love it." ■



# Events calendar

## Conferences



### EVOLVE 2025

#### Transform Today, Thrive Tomorrow

November 18 • [Live virtual](#)

In a world of constant change, your compass—anchored in values, vision, and integrity—guides transformation. Join dynamic speakers for a powerful day of insight, exploring leadership, recognition, AI strategy, stress in high-performance environments, ethical decision-making, and retirement readiness. Stay current on economics, HR, and employment law, and hear a profession update from Rachel Miller FCPA, FCA. Deepen your learning with post-conference workshops, November 19 to December 19.



Recalibrate your focus—register at [cpaalberta.ca/EVOLVE](https://cpaalberta.ca/EVOLVE)

### CPA Assist Virtual Wellness Conference

December 9 • [Live virtual](#)

CPA Assist's 6th-annual Virtual Wellness Conference will provide tools that can be used daily to enhance emotional and physical well-being. Participants will be encouraged to allow space to recharge and prioritize wellness.



Watch for details at [cpa-assist.ca](https://cpa-assist.ca)

## Executive programs

### CFO's Leadership Program

September 22 to 26 • [Live virtual](#)

Today's CFOs need to make strategic financial decisions in a dynamic environment. This program develops inspired, authentic leaders who tackle challenges as key C-suite members.

"I learned great insights and tools to become a more effective leader in my organization and face issues confidently."

*William K.*

### Controller's Management Program

October 1 to 4 • [In person, Canmore](#)

Build confidence in your C-suite readiness with this program, refining skills like self-awareness, team building, adaptability, communication, conflict resolution, and change management.

"As somebody new to a leadership role, this course has given me the framework and skills required to approach this new challenge in a methodical and well-reasoned way."

*Ryan W.*

### Controller's Operational Skills Program

November 23 to 26 • [In person, Canmore](#)

Elevate your leadership by honing skills in risk management, ethical leadership, budgeting, performance measurement, and financial reporting, while enhancing staffing, policies, processes, and quality management.

"This course is fantastic! It helped provide insight into issues that controllers face daily and is a great space to collaborate and work with like-minded peers."

*Megan S.*



Learn more at [cpaalberta.ca/Executive-Programs](https://cpaalberta.ca/Executive-Programs)





## Professional development courses

### The Focused CPA: Finding Focus in the Age of Distraction

August 26 • [Live virtual](#)

While technology enhances productivity by providing easy access to information and people, it also bombards us with distractions from devices, apps, and social media—making it harder to stay focused amid constant interruptions. Learn why we're so easily distracted and what's happening in our brains and discover five practical tools to immediately sharpen your focus.

### ChatGPT x Excel: The Ultimate Toolkit for 21<sup>st</sup> Century Accountants

September 9 • [Live virtual](#)

Through practical examples and interactive sessions, learn to utilize ChatGPT as an Excel tutor, adviser, and optimizer, transforming your approach to accounting in the digital age.

### Business Ethics - What Canadian CPAs Need to Know

September 11 • [Live virtual](#)

Gain the tools to strengthen and apply your personal ethical compass at work using a step-by-step decision-making framework. Learn to evaluate key factors and apply the CPA Professional Code of Conduct to make sound, ethical decisions.

### The Agile Leader: Seven Lessons to Becoming a More Complete Leader!

October 15 • [Live virtual](#)

Today's leaders must adapt to a changing workforce by committing to personal growth and embracing innovative approaches to leadership. Explore seven key lessons to help you lead more effectively, inspire your team, and create lasting impact within your organization.

### AI FAQs for Accountants

October 16 • [Live virtual](#)

Build a foundational understanding of generative AI for accounting professionals through FAQs, real-world scenarios, and practical applications. Explore key concepts—from how ChatGPT works to ethical considerations and AI's impact on client engagement—to gain confidence in using AI effectively and responsibly.

### Income Tax Update 2025

October 29 & 30 • [Live virtual](#)

Gain a high-level overview of tax law changes from the past year, focusing on issues affecting individuals and private sector businesses. Topics include updates to personal and corporate tax rates, proposed measures from the Federal Budget, and recent guidance from the Department of Finance and CRA, with an emphasis on how these changes impact tax planning strategies.



Register for these professional development opportunities and explore 500+ courses designed for CPAs at [go.cpaalberta.ca](https://go.cpaalberta.ca)

## THE ONE

NATIONAL CONFERENCE 2025

September 18-19, 2025 | Ottawa, ON & Virtual

## L'UNIQUE

CONGRÈS NATIONAL 2025

Les 18 et 19 septembre 2025 | Ottawa (Ontario) et en ligne



Register at [cpacanada.ca/theone](https://cpacanada.ca/theone)

MEMBER ENGAGEMENT TOUR

## JUMPSTART

CPA's Guide to Unlocking AI with Vince Fung

October 27 • [Lethbridge](#)

October 28 • [Calgary](#)

October 29 • [Red Deer](#)

October 30 • [Edmonton](#)

Register at [cpaalberta.ca](https://cpaalberta.ca)





TRANSFORM TODAY,  
THRIVE TOMORROW

# EVOLVE

C O N F E R E N C E

LIVE VIRTUAL • NOVEMBER 18  
Registration opens early September.



## The CPA Alberta Job Board is an invaluable resource

Explore opportunities  
or post a job at  
[jobs.cpaalberta.ca](https://jobs.cpaalberta.ca) →





# A look back at CPA Assist

A look at the evolution of CPA Assist through the lens of Debbie Gorsline, who helped lead the charge in creating a resource CPAs can count on

By **Jessica Musslewhite**  
Photography supplied



Debbie Gorsline FCPA, FCMA

**W**hen Debbie Gorsline FCPA, FCMA first joined the CPA Assist Committee in 2017, mental health wasn't as openly talked about as it is today.

"There was still a lot of stigma," she recalls. "It wasn't seen as a positive thing to talk about."

But over her tenure, Debbie has seen a cultural shift—one that has helped normalize conversations around mental wellness and build a more supportive environment for CPAs, here in Alberta and across Canada. Since 2017, the CPA Assist program has seen a 280-per-cent increase in hours utilized, with a significant rise in the past five years.

Debbie's passion for mental health support began during her time on the CPA Alberta Board. She remembers a presentation by Howie Shikaze FCPA, FCA—then Chair of the CPA Assist Committee—that sparked something in her.

"I was almost vibrating with excitement," she says. That moment led to her appointment to the CPA Assist Committee, where she turned her passion into purpose.

Debbie has now served eight years on the committee and, since 2020, has served as the Chair. During her time on the committee, the program has evolved from raising awareness of counselling services to providing tangible support and education.

"When I started, we were still bringing together the three legacy professions and looking at ways to increase program awareness," she explains. "We've moved from just talking about mental health to asking, 'How do we better support our members?' and 'How do we keep moving the program forward?'"

Initiatives like webinars, continuing education, website resources, and expanded service hours have helped members address common challenges, such as stress and burnout—two of the most prevalent challenges facing CPAs today.

Debbie actively participates in CPA Assist's webinars and events and has seen the impact of this work in her own life. Running a small firm with just one other partner, ▶





## We've moved from just talking about mental health to asking, 'How do we better support our members?' and 'How do we keep moving the program forward?'

Debbie Gorsline FCPA, FCMA

she's learned to approach stress and client interactions with greater understanding and resiliency.

"Before, it was just 'Smile and suck it up,'" she says. "Now, I take a step back and ask, 'How do I work through this?' and 'What impact will this have on me and others?'"

One particularly meaningful experience was the Yoga Nidra workshop CPA Assist held this past January. Since then, Debbie has listened to short, guided meditations before bed to provide some calmness at the end of the day.

"This April was very tough—one of the toughest. Not only from a tax season point of view, but I went through some very difficult and sad events personally," she recalls. "Honestly, [the meditation] saved me. I couldn't believe how something as simple as a couple of minutes of deep breathing could be so beneficial."

Debbie is particularly proud of the committee's efforts to integrate fitness and nutrition into the mental health conversation. "It's all connected," she says. "Your physical health supports your mental health."

She also highlights the importance of proactive education, noting that even repeated exposure to the same content can offer new insights. "You could listen to a webinar on burnout five times and get something different out of it each time," she says.

For Debbie, leadership plays a critical role in shaping workplace culture. "If leadership models healthy behaviour and starts the

conversation, it creates a safe space for others to speak up," she says.

She's encouraged by the changes she's seen in firm culture, in particular, over the last decade—including shorter workdays and more flexible schedules—and hopes that trend continues. "If shifting the focus away from meeting X number of billable hours to 'as long as the work gets' done, and your staff's mental health is better for it, you will see a positive effect on the employee's mental health and, ultimately, the business," she says.

Looking ahead, Debbie envisions a future where mental health is treated as an integral part of professional development. "Mental health shouldn't just be something you deal with when you're stressed," she says. "It should be part of your regular practice: being proactive instead of reactive when it comes to mental well-being. It doesn't matter what sector or role someone has in the accounting profession; we all have work pressures, deadlines, and life stresses that come together. Asking for help, whether from a friend, family, or professional is important. Whether it's a one-time thing to get advice on how to deal with a specific situation, reaching out soon is going to help in the long run."

As her time on the committee comes to a close this fall, Debbie hopes her legacy is one of authenticity and compassion. "I try to walk the walk and talk the talk," she says. "If I've helped even one person feel comfortable asking for help, then it's all been worth it." □

### CPA ASSIST

CPA Assist offers confidential counselling services—including crisis support—free for CPAs and CPA PEP candidates, plus their immediate family members in Alberta and Saskatchewan. Plus, it provides health and wellness services like fitness and dietary consultations, along with several resources on important topics like addiction, family relationships, grief, suicide prevention, workplace, and stress management.

For more information, visit »  
[cpa-assist.ca](https://cpa-assist.ca)







## Two new initiatives highlight Hesje CPA Knowledge Centre activities in 2025

The legacy of visionary leader and generous  
donor Brian Hesje continues to empower  
CPAs and inspire future generations

### On-demand webinars that inspire inclusion and insight

Through the Hesje CPA Knowledge Centre—the project established with the gift from Brian Hesje FCPA, FCA—the Foundation continues to fulfill Brian’s vision of “sharing CPAs’ knowledge and wisdom with Albertans” in meaningful and effective ways. With that vision in mind, the Knowledge Centre has launched an on-demand webinar series featuring CPAs discussing a range of topics relevant to CPAs and wider

audiences. This year the webinars have centred on the value of inclusion and diversity in the workplace.

Written and hosted by Shafana Mitha CPA, CMA, the episodes delve into the many ways organizations benefit from inclusive practices, from leadership to recruitment. “Shafana’s webinars focus on how inclusivity practices are not only the right thing to do, but also how they improve productivity, team morale, and overall business success,” says ▶ Erin Schwartz CPA, Director of the CPA



### WHO WAS BRIAN HESJE?

Brian Hesje FCPA, FCA had a vibrant career in business and leadership, notably serving as CEO and Chair of Fountain Tire. A dedicated supporter of education and the profession, he made a historic \$1-million donation to the CPA Education Foundation, establishing the Hesje CPA Knowledge Centre to inspire future CPAs and share the expertise of the profession with the public. Brian’s generosity and service were recognized with the Foundation’s Impact Award, Fellowship, and the profession’s Lifetime Achievement Award. Since his passing, the lasting impact of his contributions continues to be felt across the CPA community and beyond.





## ON-DEMAND WEBINARS

### FOUNDATIONS OF EQUITY, DIVERSITY, INCLUSION, AND BELONGING

This introductory session covers the key definitions of *equity, diversity, inclusion, and belonging*, and highlights their importance in the workplace. It sets the foundation for the sessions that follow.

### INCLUSIVE RECRUITMENT

Learn how building a strong, inclusive employer brand attracts top talent and gives your organization a competitive edge. This session also outlines a six step process making recruitment more inclusive and bringing in diverse perspectives and experience.

### INCLUSIVE LEADERSHIP

Explore how anyone can lead with inclusion—regardless of title—by reducing bias in decision-making and fostering a culture where diverse perspectives are valued and everyone feels they belong.

### BUILDING CULTURAL COMPETENCIES

Explore various perspectives that may be misinterpreted while creating a sense of cultural humility. Gain an understanding of cultural competencies from a multicultural perspective and their application to diverse stakeholders such as colleagues, clients, customers, and vendors.

Learn more »



Education Foundation. “Shafana does a fantastic job of laying out important concepts and how those concepts can be applied in the real world of business. Her engaging approach makes the webinars relevant to people at all levels in an organization.”

“These webinars are great learning opportunities for personal growth that enable organizations to bring the best talent to their teams, enhance employee engagement to retain that talent, and create innovative solutions that benefit everyone,” adds Shafana.

For the remainder of 2025, webinar episodes will explore unconscious bias, the recent polarization of thinking around DEI, and thoughts around governance—topics that are timely and relevant to today’s workplace.

### Self-publishing grant program supports CPAs on their publishing journey

Another major initiative introduced this year is the Hesje CPA Knowledge Centre’s Self-Publishing Grant Program. This program allows Alberta CPAs to apply for a grant to help fund the self-publishing of books they’ve written. “Self-publishing has become a popular method for creating written works that make the authors’ expertise available to wide audiences,” Erin says. “Through this grant program, we can support Alberta CPAs who have a work to self-publish.”

Each year, two successful recipients will receive \$5,000 in self-publishing services from FriesenPress—a Canadian publishing company with a proven track record of guiding prospective authors through the self-publishing process. Applicants must first watch the *CPA’s Guide to Self-Publishing* webinar on the CPA Education Foundation’s website, which outlines the publishing process and the grant.

“Creating a book not only enhances visibility and credibility within your field but also deepens client relations and fosters opportunities for growth,” says Leanne Janzen of FriesenPress.




Together, the webinar series and the grant program represent an exciting evolution for the Hesje CPA Knowledge Centre in 2025—one Erin believes reflects the innovative spirit Brian embodied as a leader and mentor.



Creating a book not only enhances visibility and credibility within your field but also deepens client relations and fosters opportunities for growth.

Leanne Janzen, FriesenPress

“Brian was a self-published author himself, and he believed strongly in creating possibilities for CPAs to help others by sharing their knowledge and experience,” Erin says. “With our webinar series and our book-publishing program, our team is confident that Brian’s vision for the Hesje CPA Knowledge Centre continues to be realized in 2025.”

Learn more about these initiatives! Visit [cpaalberta.ca/Foundation](https://cpaalberta.ca/Foundation) and select Hesje CPA Knowledge Centre from the right-hand menu. 



# KINGSTON ROSS PASNAK WELCOMES TWO NEW PARTNERS



Jaswinder Gill, CPA



Kambez Niaz, CPA, CA, CFP

**Jaswinder, CPA**, became part of KRP in 2013, specializing in assurance and advisory services. He has extensive expertise in financial reporting under IFRS, ASPE, and Public Sector Standards, working with industries such as oil and gas, construction, land and real estate, cryptocurrency, mining, and indigenous business services. Outside of work, Jaswinder is a dedicated soccer player, having played professionally with FC Edmonton, U of A Golden Bears, and Canada's youth national teams.

**Kambez, CPA, CA, CFP**, joined KRP as an associate in 2012. He specializes in private entities and owner-managed businesses, with expertise in complex audits under IFRS. His diverse industry experience spans manufacturing, real estate, construction, technology, healthcare, and digital assets, bolstered by international experience obtained from working in New York. A Chartered Accountant (now CPA), Kambez is also a dedicated mentor, leader, and entrepreneur.



# Celebrating CPA AI

Elevate 2025 was a milestone celebration that brought Alberta CPAs together to reflect, connect, and look ahead. Marking 10 years since the unification of the profession, the week was filled with meaningful events, inspiring conversations, and unforgettable moments—especially in beautiful Kananaskis, the heart of this year's celebrations.

**EXPERIENCE MORE OF  
ELEVATE 2025 THROUGH  
VIDEOS AND PHOTOS >>**  
[cpaalberta.ca/Events](https://cpaalberta.ca/Events)



**E**<sup>20</sup><sub>25</sub>  
**ELEVATE**  
CELEBRATING 10  
YEARS OF PROGRESS  
AND ACHIEVEMENT  
MAY 20-25, 2025



## Community impact across Alberta

CPAs in Calgary and Edmonton supported their communities during Community Impact Days, volunteering at Ronald McDonald House and local food banks. It was a powerful reminder of the care, compassion, and community spirit at the heart of the profession.



Meaningful conversations and fresh connections sparked at the Elevate Welcome Reception

## A special gathering in the mountains

From the moment members arrived at the Pomeroy Kananaskis Mountain Lodge, Elevate took on a special energy. Surrounded by nature and a spirit of connection, CPAs gathered for a series of events that blended celebration, learning, and community.

## Connecting at the FCPA Reception

Fellows of the profession connected over food and drinks, and new FCPAs were welcomed into the fold. CPA Alberta CEO Rachel Miller FCPA, FCA shared reflections and updates on the profession, setting the tone for the future.



# 10 years of berta!



The generative AI panel at Elevate Your Mind—featuring **Sean Flynn**, **Vladen Xavier Stark CPA, CA**, and **Josephine Naicker CPA**—offered bold insights

Elevate Your Mind wrapped on a high note with an inspiring keynote from **Dr. Ivan Joseph**

## Learning and leadership at Elevate Your Mind

The Elevate Your Mind Conference brought together CPAs for a full day of big ideas and bold thinking. Topics ranged from ethics and leadership to AI and well-being—reflecting the evolving role of CPAs in a dynamic world.

## Honouring excellence at the Elevate Awards Gala

The profession honoured outstanding CPAs at the Elevate Awards Gala, celebrating this year's Achievement Award recipients and their leadership, service, and impact. It was a night full of gratitude, pride, and standing ovations.



CPA Alberta Achievement Awards Review and Nominations Committee members come together with CPA Alberta staff at the Elevate Awards Gala



**Dr. Hussein Warsame FCPA, FCMA** shares a moment with past Lifetime Achievement Award recipients **Dr. Karim Jamal FCPA, FCA** (second from left) and **Jim Downie FCPA, FCMA** (right), who is joined by his wife

## Celebrating career milestones

The Chair's Long Service Awards in Edmonton and Calgary honoured CPAs with 40 to 70 years of service, celebrating their lifetime of dedication over brunch and heartfelt tributes.



## Until next year...

Throughout Elevate, CPAs connected at networking receptions and family-friendly gatherings—embracing opportunities to reflect, recharge, and build meaningful relationships. The week showcased the strength of the CPA profession: integrity, innovation, community, and leadership.

Thank you to everyone who participated in Elevate 2025. Whether you volunteered, attended in person, or joined online, your presence made it meaningful. We look forward to seeing you at Elevate 2026! 📅



# First class CPAs

Three CPAs from the inaugural graduating class of the profession reflect on how earning the designation has shaped their careers

By **Caroline Pulford**  
Photography by **HarderLee Photography**  
and **Laughing Dog Photography**

**I**n May 2016, Alberta celebrated a landmark moment—the graduation of the first cohort of CPAs. These professionals successfully passed the CFE in 2015, marking the beginning of a unified chapter in the profession. As they crossed the stage, they became the first accountants in Alberta to use CPA as a standalone designation.

“This is truly a once-in-a-lifetime accomplishment,” Rachel Miller FCPA, FCA, CEO of CPA Alberta, said at the time. “Not only have these graduates completed a crucial step towards obtaining their CPA designation, but as the first class to pass the exam, they represent the bright future of the accounting profession.”

Now a decade later, members of the first CPA class have built careers that embody the profession’s evolution—rooted in rigour and financial expertise, yet increasingly shaped by purpose, strategic insight, and adaptability. We reconnect with three CPAs from that inaugural class—Christopher Deeth CPA, Jashan Sandhu CPA, and Victoria Stephenson CPA—to explore their journeys.

## Leading beyond the ledger

For Christopher, Vice-President of Finance & Technology at Calgary’s Prostate Cancer Centre, accounting runs in the family. “It turned out to be contagious,” he says. “I had two uncles and a grandfather [who] were CPAs.”

Inspired by their careers in public practice and industry, Christopher saw the CPA designation as a launchpad for diverse opportunities and hung up his wings as a float plane pilot to chart a new course in accounting.

At Convocation, Christopher felt both pressure and pride. “There was a large amount of ‘what on Earth is next?’ kind of energy going around the room.... It felt like a page had been turned, and the rest of the book was mine for the writing,” he recalls.

Since then, each chapter of Christopher’s journey—from public practice to consulting to non-profit healthcare—has deepened his understanding of what it means to be a CPA. “I’ve had to learn skills in HR, IT, operations—I even just finished a mini MBA in AI to help me stay ahead of the curve,” he says. “All the experience, skills, and training that led me here are directly related to the CPA designation.”

Christopher points to evolving expectations as the most challenging, yet exciting, shift for CPAs. “We need to be storytellers, risk managers, and agents of change,” he says. “It represents a fundamental shift in the next iteration of our profession—going beyond the numbers and providing that value add.”

Today, he brings that expanded mindset to his role in healthcare. “Success is not just numbers and margins, it’s outcomes,” he explains. “What I do as a CPA is directly impacting our patients and their families. That fiscal responsibility to the organization translates to a moral responsibility.”

If he could give his 2015 self one piece of advice, Christopher would say: “Don’t sweat the detours. You’re never off course for long. The detour gives you the tools you need to build a better map.”

Through every transition, the designation has remained a powerful foundation. “It gives people a reason to listen to you right off the bat,” says Christopher. “It allows you to lead beyond the ledger.” ▶



### First class, fast answers



Podcast you've loved recently?  
*Stuff You Should Know*



If you weren't a CPA, what would  
you be doing today? *Probably still  
in aviation*



One word colleagues would use  
to describe you: *Reflective*



Christopher Deeth CPA





I've learned how to fill the shoes of the designation and provide valuable insight to people on the other side of the table.

Jashan Sandhu CPA

### Speaking the language of business

Jashan, Partner at Evolve Chartered Professional Accountants in Edmonton, explains how accounting wasn't the dream—it was the key. Growing up in a community deeply rooted in entrepreneurship, he understood that business success depends on financial fluency. "Accounting is effectively the language of business," he shares. "If you can speak it, you can help business owners translate their ideas into real results."

When Jashan began studying the newly launched CPA modules, it was uncharted territory. None of his colleagues could tell him what to expect. But as he worked through the Capstone module—with presentations and group work—he realized it was a better fit for his skill set than the traditional route.

It was also a shared journey: Jashan and his sister wrote and passed the CFE together. "As much as it was a personal accomplishment, it also felt like a family accomplishment," he recalls.

The designation brings both opportunity and responsibility. "There's a certain degree of respect and an expectation of what you can bring to the table," he says. "I've learned how to fill the shoes of the designation and provide valuable insight to people on the other side of the table."

That responsibility deepened in 2020, when Jashan co-founded Evolve, a firm dedicated to leveraging technology to deliver tax, assurance, accounting, and financial consulting services. "The pandemic gave a lot of people pause," he says. For Jashan, it sparked a more personal reflection about mission, purpose, and why he chose the profession in the first place.

Today, he helps clients move from day-to-day busy work into strategic leadership. But transformation isn't instant. "You have to meet the client where they're at," he explains.

"It's not 'snap your fingers, and everything changes overnight.'"

What matters most? Communication. "Your technical expertise can be 10 out of 10, but if you can't communicate that to the client in a way that makes sense and gives them confidence, it kind of gets lost," Jashan says.

His advice to his 2015 self? "Be open to new experiences. Be flexible. Plans can change over time. You just have to keep trying to put one foot in front of the other. The thousand-mile journey begins with one step, right?"



Jashan Sandhu CPA

### First class, fast answers



Podcast you've loved recently?  
*Acquired*



If you weren't a CPA, what would you be doing today? *I'd love to be a soccer player*



One word colleagues would use to describe you: *Honest*



### Embracing the complete unknown

In her Grade 8 yearbook, Victoria listed “accountant” as her future occupation. Inspired by her father, a CPA, she pursued the opportunities the profession offered. Drawn to accounting for its clarity, structure, and versatility, she knew exactly what she needed to do to keep moving forward.

Ironically, this structure is what she has since learned to let go of. It’s the unpredictable moments—the shifts and uncertainties—that have shaped her most meaningful growth. It’s fitting Victoria was

part of the first graduating class during a time of significant change. “The transition to IFRS was happening. There was a big shift in accounting standards. The profession merged,” she recalls.

That early exposure to change shaped her mindset and sparked an interest in fast-moving industries. After earning her designation at PwC, she specialized in high-growth tech companies. “What really drew me to working with those companies was the pace of change. The problems they were focusing on [were] different each time I talked to them,” she explains.



Forget that defined career path. The most exciting opportunities are going to be the ones that are off course.

Victoria Stephenson CPA

After seven years, she made the leap to industry, joining the tech sector. “That was really a defining moment for me,” she recalls. “My career really shifted from that defined path that motivated me so much at the beginning to embracing the complete unknown.”

Now the CFO at Calgary-based tech company StellarAlgo, Victoria leads in an environment defined by rapid change. Her designation gave her a strong technical foundation, but also tools to think critically, adapt quickly, and shift between detailed analysis and strategic vision. The most valuable lesson she gained from the designation process was how to learn. “Accounting standards are going to change,” she says. “Businesses are going to change. Technology is going to change. But how you learn...is what’s really going to be valuable because you’re going to need to continue to learn as these changes come.”

In a fast-paced environment, Victoria stays grounded by focusing on what she can control. “I try not to pressure myself to have all the answers,” she says. “I just ask a lot of questions and try and continue to learn.”

Victoria’s advice to her younger self? “Forget that defined career path. The most exciting opportunities are going to be the ones that are off course. Take them, embrace that uncertainty—and ride the wave.”



Victoria Stephenson CPA

### First class, fast answers



**Book you’ve loved recently?**  
*The Right Call: What Sports Teach Us About Work and Life*



**If you weren’t a CPA, what would you be doing today?** *Computer science or engineering*



**One word colleagues would use to describe you:** *Steady*



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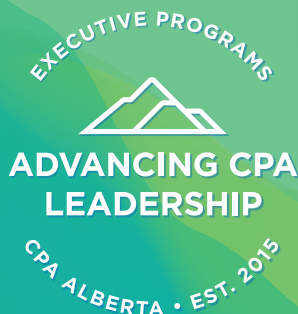
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DEFINING THE PROFESSION ACROSS

# GENERATIONS

By Sheryar Qaiser • Photography by Laughing Dog Photography



This year's 32 Achievement Award recipients showcase the many ways CPAs lead with purpose, integrity, and impact—through mentorship, ethical leadership, community service, and meaningful transformation.



# Lifetime Achievement Award

CPA Alberta's Lifetime Achievement Award celebrates FCPAs whose careers have shaped the profession—and the people around them—through quiet leadership, deep integrity, and lasting impact. These remarkable individuals have led the profession's evolution, leaving a legacy measured in achievements and lives touched.

## MATT BOOTLE FCPA, FCA

For Matt, accounting has always been about more than numbers—it's about people, learning, and making a difference.

A retired EY partner and former Chief Accountant at the Alberta Securities Commission, Matt is recognized nationally for his expertise in financial reporting and securities, particularly in the energy and utilities sectors.

A lifelong learner with an LLB and a master's degree in adult education, he has taught and mentored CPAs at every career stage.

"Having the CPA in hand, it allowed me to stretch myself," Matt says. "I took a lot of pride in working with a group of people committed to trying to advance the profession. The personal reward I took from all of my volunteer activities is much greater than the input."

What drives him? "Respect for who we are and what we're trying to achieve—especially in serving the public interest."

Matt credits his father—a longtime Fellow in B.C.—for sparking his interest early on. He recalls a Saturday when, at age five, he was handed an adding machine and told, "Have at it."



Watch Matt Bootle's inspiring video »





# Lifetime Achievement Award

## CAROLYN GRAHAM FCPA, FCA

A passionate leader and collaborative visionary, Carolyn has spent her career making an impact—in boardrooms, the profession, and her community. During her time at CWB Financial Group, she helped guide the organization's transformation from a \$2-billion Alberta-based lender to a \$40-billion national institution. Carolyn has served on numerous boards, including Capital Power, MacEwan University, and Habitat for Humanity Edmonton.

A lifelong learner and advocate for others, Carolyn co-founded Edmonton Women in Finance and created CWB's CPA training framework. Her leadership has earned her numerous honours, including Canada's Most Powerful Women: Top 100 Award and Queen Elizabeth II's Platinum Jubilee Medal.

"I have had incredible opportunities to learn from and get to know amazing business and community leaders," she says. "I think that I have always gotten way more back from my involvement in community activities than I ever gave."

For Carolyn, the CPA designation laid the foundation for a career full of possibility—opening doors she never imagined. It's a path that's led to lasting impact in business and community.

Watch Carolyn Graham's inspiring video »





# Lifetime Achievement Award

## RON MATHISON FCPA, FCA, CA•CBV

Ron's career reflects a powerful blend of entrepreneurial success and community-minded leadership. A CPA in both Alberta and Manitoba, as well as a Chartered Business Valuator and Chartered Financial Analyst, Ron is the founder and chair of MATCO Investments Ltd. and co-founder of three specialized oilfield service companies—all of which he continues to lead as board chair.

While his business accomplishments are impressive, it's Ron's impact beyond the boardroom that truly stands out. At the University of Calgary, he helped establish the Mathison Centre for Mental Health Research and Education and was instrumental in the creation of Mathison Hall at the Haskayne School of Business. His efforts speak to lifelong support of education, mental health, and public policy.

"It's important to give back to the place that has provided you with the opportunity," he says. "So, wherever you find yourself, pay it forward."

That philosophy of giving back has shaped both his professional and philanthropic journeys. For his remarkable contributions, Ron was inducted into the Canadian Petroleum Hall of Fame and the Southern Alberta Business Hall of Fame—a reflection of the legacy he continues to build.

"While this is a lifetime award, I'm hoping that I've got a few more innings left in the ball game," he adds. "And that I'll bring that experience that I've gleaned over the years to bear a few more times before I hang up my spurs."

Watch Ron Mathison's inspiring video »





# Lifetime Achievement Award

## AROON SEQUEIRA FCPA, FCA, CA•CBV

Aroon is a seasoned corporate finance professional, entrepreneur, and respected corporate director whose career spans decades of impact. He is the founder of Valuepath Partners, a sell-side mergers and acquisitions (M&A) advisory firm dedicated to bringing high-end services to Canada's lower middle market. Before that, he founded Sequeira Partners and co-founded Synergy Partners, two influential firms in Alberta's mid-market M&A space. He also served as Edmonton Managing Partner at EY, leading the Alberta M&A practice.

Aroon's impact extends far beyond business. He co-founded the New Buffalo Education Circle to support Indigenous learners pursuing post-secondary business education, and he has served on numerous boards.

"I'm especially proud of my involvement with educational initiatives and my work around DEI," he says. "Giving everybody an opportunity to succeed is critical for organizations to get the most out of their people. It's critical for Canada's productivity, and it's the right thing to do."

That sense of purpose is grounded in his values. "Serving the public interest is a founding principle of our profession," Aroon says. "That's always been my guide."

He credits his parents' courageous move to Canada for shaping his path, along with mentors and colleagues who inspired him to lead, give back, and always aim higher.

Watch Aroon Sequeira's inspiring video »





# Fellows of the Chartered Professional Accountants

A flawless professional track record. Innate leadership qualities. The go-to for their expertise and knowledge. Worthy of one of the profession's highest honours. Fellowship is granted to CPAs whose achievements in their careers and the community have earned them distinction and brought honour to the profession.



**ROBERT ANDREWS FCPA, FCMA**

"True leadership is linked with learning and closely connected with humility, which is a strongly held Indigenous value. Humility allows us to learn from others, and to accept we don't have all the answers and that there are new ways to see old problems."



**LANCE BICK FCPA, FCA**

"I always want to be a better version of me, and I have had generous mentors and people in my life to inspire me. I want people around me to flourish and grow similarly, [so] I enjoy teaching and seeing others succeed."



**PAUL BORRETT FCPA, FCA**

"I have consistently focused on a few core values: a commitment to family, a genuine care for people—whether clients or colleagues at all levels—an unwavering dedication to integrity, and a commitment to giving back to the community whenever possible."



**ROBYN EESON FCPA, FCA**

"There are many reasons that I think it's important to give back, particularly as a CPA. The CPA path has provided me with a secure and successful career, and I think that comes with the responsibility to give back to our community."



## Fellows of the Chartered Professional Accountants



**KENDRA GOWDY FCPA, FCGA**

"As my CPA designation has given me so much, I feel it is important to give back to the profession, to help it grow and flourish as it has allowed me to do in my personal life and professional career."



**ERIC LEONTY FCPA, FCA**

"You need to model the way, and it must be authentic. Growing up, I learned from my parents, who were both teachers—and still are for me—that respect, service, fairness, and accountability are important attributes."



**RYAN MACDONALD FCPA, FCA**

"I believe we have a responsibility to work to improve the communities we live in and use our skills to make a difference for others. Nobody got to where they are without the help of others."



**CARLA MADRA FCPA, FCA**

"It's been extremely rewarding to work with some of Canada's leading companies on some challenging and complex engagements, knowing I have been able to be a small part of helping these clients navigate some of their most pressing business challenges."



## Fellows of the Chartered Professional Accountants



**CARLA MALE FCPA, FCA**

"I am most grateful to have had the opportunity to work or volunteer for organizations whose goals include making the community stronger, opening doors, and giving a hand up to others."



**DON MARSHALL FCPA, FCMA**

"We all have the same struggles, self-doubts, and challenges, but those who succeed work the hardest with others, not against them, to achieve common goals."



**FRANK POTTER FCPA, FCMA**

"Give away any glory that comes your way to those who serve under you. It belongs to them; if any of the glory you deserve, it will be reflected back to you."



## Fellows of the Chartered Professional Accountants



**NEIL PROBERT FCPA, FCGA, FCA**

"I relished being able to work with various non-profit and charitable organizations over the years. Being able to help others with similar interests has been extremely gratifying—whether it was publishing a history book, supporting scholarships in numismatics, or helping CPAs connect through the Small Practitioners' Forums."



**GENEVIEVE SEGGER FCPA, FCA**

"I live by the value of doing what is right regardless of the cost—and let me tell you, I have experienced the cost over and over and over again, but I will still keep getting up with each fall."



**HEATHER STEPHENS FCPA, FCA**

"What has been most rewarding is where this path has ultimately led me—into the world of clean energy. The clean energy transition requires not only scientific and technological advancements but also strategic leadership, risk assessment, and allocation of capital—areas where CPAs can play a critical role."



# PERSPECTIVE Distinguished Accomplishment Award

The Distinguished Accomplishment Award celebrates CPAs who have made a significant contribution or achieved a meaningful accomplishment within the past five years. These individuals are catalysts for progress, driving momentum behind initiatives, teams, and communities. Their work reflects a deep commitment to service, impact, and meaningful change.



**MELISSA GEE CPA, CA**

"There are so many people in need and so many ways to help—but only so much time. What makes it all worthwhile is when the community comes together, and we see the difference we made in someone else's life, however big or small."



**ALLAN KOSTANUICK CPA, CGA**

"Volunteering has provided me with a deep sense of fulfillment, knowing that in one small way I might have made a difference."



**JENNIFER NEAL CPA, CMA**

"I have been fortunate to receive guidance and opportunities, and I believe in paying that forward. Supporting my community fosters growth, strengthens connections, and creates a ripple effect of positive change."



**MATTHEW RUDD CPA, CA**

"If a decision is made because it is the right thing for the stakeholders of your organization—its people, clients, and investors—you'll preserve your integrity, reputation, and relationships as a professional. And that's the ultimate legacy we take with us when we reach the end of our careers."



**DR. ANUP SRIVASTAVA**

"From a small town in India to becoming Canada Research Chair at a prestigious university and to Editor-in-Chief of the most important accounting journal in Canada would not have been possible without others' support, encouragement, and training."



# CPA Education Foundation Impact Award

The CPA Education Foundation Impact Award celebrates an individual whose dedication to the Foundation and their community has left a lasting mark. With a track record of professional success, they champion learning, mentorship, and the advancement of future accounting and business leaders. Their unwavering support is instrumental to the Foundation's mission and impact.

## YVONNE BARTHEL FCPA, FCA

Yvonne joined the CPA Education Foundation's Board in 2016, helping advance its strategic goals and championing Indigenous student support through the No Limits campaign. She played a key role in establishing the Hesje CPA Knowledge Centre and served on the audit committee to support accountability.

Beyond the Foundation, Yvonne made lasting contributions to her community and the profession—supporting accessible education through the Society for Christian Education in Southern Alberta and founding the KPMG Women's Interchange Network in Lethbridge.

After a 40-year career, Yvonne retired from KPMG, leaving a legacy of leadership, mentorship, and service to the CPA profession in Alberta.



Learn more about Yvonne and the Foundation's Impact Award »  
[cpaalberta.ca/Awards](https://cpaalberta.ca/Awards)



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# Early Achievement Award

The Early Achievement Award honours CPAs who have held their designation for 10 years or fewer and are already making notable and meaningful contributions to the profession, their organizations, and their communities. These emerging leaders demonstrate initiative, impact, and a commitment to excellence early in their careers—and their accomplishments are just the beginning.



**CHRIS ADAMS CPA**

"The core values I strive to live by are learning, continuous growth, respect, and accountability. I don't consider myself to ever be the smartest person in the room, but I damn well better be one of the hardest workers."



**DAMI AJIBADE CPA**

"Giving back is very important to me. Having integrity, being accountable, empowering underrepresented groups, and ensuring diverse voices are heard and valued in professional and community settings are values I live by."



**TIFFANY CHOW CPA, CA**

"They say it takes a village, and my success is largely due to the people around me. My peers have continually challenged my professional goals, pushing me to strive for excellence."



**DANIEL KOZAK CPA**

"Shaping young minds as they explore the possibilities and experiences life has to offer has been very rewarding. Often activities or conversations have presented opportunities to share my experiences... [which] has strengthened our relationship and allowed us to explore opportunities, helping them understand their true potential."



## Early Achievement Award



**RICHARD LANGE CPA**

"It's amazing what a small nudge or single hand up can do to help someone on their way. By giving back, we remember our journeys to where we are today, which keeps us grounded and reminds us of what is truly important in life."



**TED RITZEN CPA, CA**

"I am passionate about developing the next generation of leaders and fostering growth within our industry. Volunteering my time to promote learning and development activities is one way that I can give back to the tax community."



**ANDREW ROGAN CPA, CA**

"It's rewarding to be able to support my community and give back to those who have provided me with so much."



**MICHAEL STUART CPA**

"There's sometimes a narrow perception of what it means to be an accountant, but that couldn't be further from the truth. The inherent draw of a career that is essentially a 'choose your own adventure' book is something that makes me incredibly proud to be a member of this profession."





# *Congratulations*

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personal reflections of all recipients »  
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DAMILOLA AJIBADE CPA, CA  
2025 Early Achievement Award recipient



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# He thought his job was safe—until the numbers started talking back

The CPA's survival guide to the artificial intelligence era

By Vince Fung

**A**t first, it was just a prompt. No announcement. No press release. Just a quiet little message tucked inside Excel: **Try Copilot.**

The CPA—let's call him Alex—wasn't looking for a revolution. It was month-end. His shoulders ached. The freight variance report sat on his screen like a challenge from the universe. So, he clicked.

He typed:

"Explain Q1 freight variance."

In seven seconds, the screen responded.

"Variance primarily driven by Western region surcharges following vendor change in early April. Pattern matches Q1 previous year."

It was fast. Precise. Useful.

**Too useful.**

That was the moment the ground shifted.

Because what Alex saw wasn't just a helpful tool—it was a line crossed.

AI had moved past data entry. It was now writing the words. Explaining the trends. Doing his job.

He didn't know whether to be impressed or terrified.

So, he did what accountants do best: he tested it. Receipts. Commentary. Reconciliations. Queries.

He tried to break it. But it didn't break.

It just got better.

This wasn't theoretical anymore.

This wasn't a panel discussion at a CPA Alberta conference or a buzzword in a consulting deck. **This was real. And it was here.**

He started seeing it everywhere:

- AP teams using AI to flag duplicate invoices.
- Controllers using it to write audit memos.
- CFOs using it to summarize board reports.

No big rollout. No grand strategy.

Just **small, smart moves** that added up to something massive.



The professionals who were moving fastest weren't afraid of AI.  
**They were using it.**

And that's when it hit him:  
**AI WON'T TAKE YOUR JOB. BUT SOMEONE USING AI WILL.**

That line followed him for days.  
Not in a fearful way—more like a **challenge.**

Because deep down, he knew:  
**HE HAD BUILT HIS CAREER ON REPETITION, ACCURACY, AND HARD-EARNED EXPERTISE.**

But the game had changed.

Now, the value wasn't in *doing* the work.

It was in knowing how to **train the tool, audit the output, and strategically deploy automation without losing control.**

He started evolving.

He mapped his daily tasks and asked himself one question:  
**COULD AI DO THIS FASTER, BETTER, OR CHEAPER?**

In many cases, the answer was **yes.**  
In other cases, it was:

**Not yet... but soon.**

So, he stopped resisting.

He partnered with IT to ensure controls.  
He trained his team to write better prompts. He started seeing AI as an **assistant**, not a threat.

And as the tedious tasks melted away, he found time again—for analysis, for people, for thinking.

This is the quiet shift most firms aren't talking about.

There's no policy memo. No "AI adoption task force." Just **pockets of finance leaders** testing boundaries, finding efficiencies, and discovering what it means to stay valuable in a world where **routine is automated.**

Because AI isn't static.  
It's not just the latest trend.  
It's improving **exponentially.**

And if you're standing still...**you're falling behind.**

In a recent interview, Sam Altman, CEO of OpenAI, said it best:

*"Bet that the technology is going to get massively better.... You get to surf that wave."*

Use AI for what it's good at today, knowing that what it's bad at today, it won't be bad at tomorrow.

The implications are clear:  
**WHATEVER FEELS SAFE IN YOUR ROLE RIGHT NOW WON'T BE SAFE MUCH LONGER.**

The future won't belong to the most experienced or the most technical. It will belong to the ones willing to **reimagine their value, upskill fast, and leverage machines without losing their judgment.**

**THE MACHINES DON'T WANT YOUR JOB; THEY WANT YOUR TASKS.**

What's left is yours to grow.  
Or lose.

If you're reading this and feeling uneasy, that's not a sign you're behind.

**It's a sign you're paying attention.**

The numbers have started talking back.  
**NOW'S YOUR CHANCE TO RESPOND. ▢**

Tech strategist **Vince Fung MBA, CISSP** is the Founder and CEO of Expera Information Technology, a leading IT Managed Services Provider recognised among Canada's Top 50 Best Managed IT Companies. A cybersecurity expert and award-winning speaker, Vince helps organizations align tech strategy with business goals. He's presented at NASDAQ, the Harvard Club of Boston, and the New York City Bar Association. Author of *Business As Usual: How Covid-19 Has Likely Changed the Way We Work...Forever!* and *Fortify I.T.: Cyber Security & The Modern Workplace*, Vince has been featured in *Avenue Magazine's* Top 40 Under 40 and *Business in Calgary's* Top 20 Leaders. He has also been nominated for Ernst & Young Entrepreneur of the Year.

### **JUMP START: CPA ALBERTA'S ANNUAL MEMBER ENGAGEMENT TOUR**

**CPA's Guide to Unlocking AI**  
*Featuring Vince Fung*

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- Connect with your CPA community
- Hear timely updates from CPA Alberta

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# The power of culture and a change mindset

Staying human, connected, and resilient in challenging times

By **Scott Orth**

**A**sk any CPA how they're doing these days, and you'll barely finish the question before they reply: "Busy!" CPAs live in a world of constant adaptation—evolving AI tools, market fluctuations, regulatory updates, hybrid work, and more.

How do you manage this persistent busyness? How do you stay focused on what matters most amid the chaos and complexity? And how do you protect your health and energy to sustain the pace over months—and years?

There's no single answer, but two pillars stand out:

1. The people around you
2. The mindset you bring to your work

## **The people around you: Why culture matters**

We are social beings. Whether we admit it or not, we're influenced by the people we work with. In organizations, this influence is called culture—simply put, how we work together and what we value.

While CPAs may naturally lean toward the analytical side of work, we are also emotional, relational humans. When you're in a positive, value-aligned culture, you feel more energized. That energy fuels your capacity to navigate change, meet deadlines, and show up as your best self.

But here's the challenge: maintaining a healthy culture is harder than ever.

In many organizations, everyone is head down trying to keep up. The first things to go are often the small human moments—checking in with a colleague, having lunch together, mentoring a junior team member, or responding patiently to a question.

Add the complexity of hybrid work, and it becomes even easier to default to a transactional way of working—efficient but disconnected.

When connection fades, so does culture. And when culture suffers, people do too. ▶



# What can CPAs do?

Even with full calendars and high expectations, there are simple, meaningful ways to stay resilient and responsive:

- 1 Prioritize human connection**  
 Zoom, Teams, and screens in general have conditioned us to live with less connection. But connection is like water—essential and easy to forget until we're parched. Make time to connect with colleagues. It doesn't have to be elaborate—a five-minute chat, a shared lunch, or a check-in before a meeting can go a long way. Strong connections fuel resilience and create a more responsive, collaborative culture.
- 2 Take care of your energy**  
 When energy is low, everything feels harder. Patience fades, frustration rises, curiosity vanishes, and perspective shrinks. It becomes nearly impossible to stay resilient or open to change. Start with the basics: prioritize sleep. Then build energy through movement, healthy food, and genuine downtime. These aren't "nice-to-haves"—they're essential to performing well in demanding environments.
- 3 Develop a growth mindset**  
 See yourself as someone who can meet challenges with creativity and strength. Ask open questions: What needs to shift here? Is there a better way? Draw confidence from your experience. You've solved problems before, and you can do it again. Growth is not about being perfect, it's about being willing.

The risk is real: when CPAs get stuck too long in victim mode, stress becomes chronic, burnout looms, and the ability to respond constructively to change drops sharply.

## Your mindset: The inner culture that shapes your experience

Your mindset determines how you experience change. When you're overwhelmed or depleted, even small changes can feel like too much. Important tasks get postponed, and the mental refrain becomes: "I'll deal with that later."

But when your mind is calm and clear—when you're not stuck in a reactive, fight-or-flight state—you're better able to respond in the moment. That steadiness is at the heart of resilience.

A growth mindset helps enormously here. It's the belief that challenges are opportunities—that you can learn,

adapt, and come out stronger. Contrast that with a victim mindset, where problems feel like personal attacks or proof you can't handle more.

## Final thoughts: Leading through presence

The world isn't going to slow down. Complexity and disruption are the new normal. But CPAs have long been a steady, strategic force in uncertain times—and that role is more vital than ever.

By nurturing a strong culture, staying connected to others, and cultivating a resilient, open mindset, CPAs can be exactly what their organizations need: clear, calm voices of reason amidst the turbulence. ▢

**Scott Orth** is a resilience and focus coach who helps CPAs thrive in demanding roles. His live-virtual courses are highly engaging, never boring, and filled with practical tools CPAs can apply immediately and feel the benefits from.

Previously an executive at one of Canada's largest employee-owned engineering and science consulting firms, Scott understands firsthand the pressures of fast-paced, high-responsibility environments.

Having spent much of his life managing anxiety and limiting beliefs, Scott has spent more than a decade exploring the mental, physical, and emotional roots of stress—and discovering what works to support well-being and performance in real-world conditions.

**Join Scott in August for his live virtual course *The Focused CPA: Finding Focus in the Age of Distraction*—turn to page 7 for details. Sign up to get practical tools to thrive—at work and beyond.**



# Dear future CPA

Letters from CPA Campus Ambassadors  
to the professionals they're becoming

Photography supplied

Today's students are tomorrow's leaders—and the future of the CPA profession is already taking shape through their ideas, values, and ambitions. To mark this moment in time—the 10th anniversary of the CPA profession in Alberta—we asked some of CPA Alberta's Campus Ambassadors to write letters to themselves as future CPAs.

These two reflections offer a glimpse into the hopes, motivations, and evolving mindset of the next generation of accounting professionals. As they navigate studying, career planning, and the path to the designation, these students are not just preparing for the future—they're shaping it. ▣

Dear future me,

Never let that spark fade.

I hope you're still as passionate and curious as you were back in the days when everything was just beginning.

You decided you wanted to become a CPA back in Grade 11, right after taking your first accounting course, when most people were still figuring things out. You discovered early on that accounting wasn't just about numbers—it was about uncovering the stories behind them. That curiosity, combined with your drive for knowledge, made the CPA journey feel like the right fit. And even when things got tough, you embraced the challenges. You learned new things every day, and those moments that tested you the most also shaped you into someone calmer, more confident, and more reliable.

I hope the profession today is filled with people who see accounting not just as a job but as something meaningful—and maybe even fun. I hope more people are drawn to it and that soft skills are as valued as technical ones.

As for you, I hope you're the kind of CPA you dreamed of being: someone who specializes in audit, leads with integrity, and continues to lift others up—just like you did as an international student building a life from the ground up.

Stay calm. Stay confident. And whatever you do, never let that spark fade.

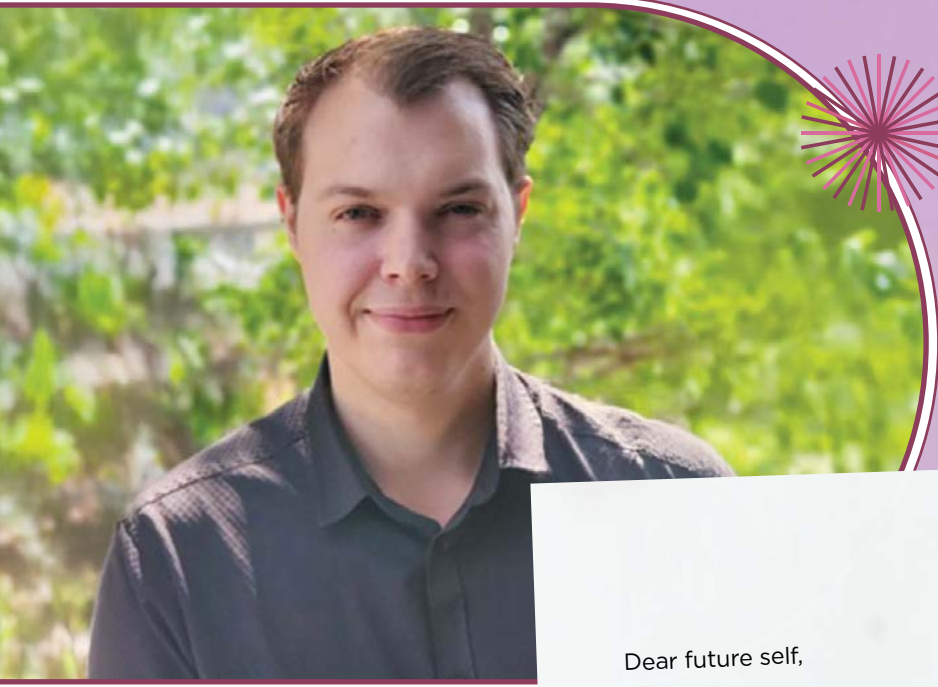
With pride,  
Your younger self

*Diya*



Diya Duggal  
University of Alberta





Chevy Halvorson  
MacEwan University

#### CAMPUS AMBASSADORS

CPA Campus Ambassadors are student volunteers who represent CPA Alberta on their university or college campus. They act as a primary point of contact for students interested in learning more about the CPA designation and the CPA Professional Education Program. Campus Ambassadors help promote the CPA career path, share information about important events, and answer student questions about becoming a CPA.

**Learn more »**  
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Dear future self,

I hope you are doing well.

At this point in time, you will have obtained your CPA designation, and all your hard work has paid off. I want you to know how proud I am of you and all the accomplishments you have achieved. I know the road has not been easy, but you have always risen to the challenge, and I know that you can handle whatever life throws at you.

I wonder how different the CPA profession will be in your time. AI is currently a dominating force in the market, and big changes are projected for the future, whether it be more integration of automation tools or perhaps widespread adoption of blockchain technology.

Even though you have obtained your CPA designation, I hope that you have not forgotten the importance of continuing to learn. Do you remember life before university? Before you ever considered obtaining the CPA designation? It was your desire to learn that opened your eyes to the possibility of bettering yourself by attending school and being open-minded to new ideas and experiences. I hope you haven't lost that aspect in your life. Even if it is learning about new cultures by travelling or being open to embracing change.

Change is not a bad thing, but a catalyst that allows us to continue growing. Please, if anything, just remember to never give up on yourself, as you can tackle whatever challenges the future holds.

Sincerely,

*Chevy*







# Supporting accountants in the era of AI

AI isn't replacing accountants—it's empowering them. Stay ahead and use AI to your advantage, without losing sight of what matters most.

By **Dason Wells, SysGen Solutions Group**

**A**rtificial Intelligence is rapidly transforming how accounting firms operate and optimize. For Canadian firms, this presents exciting new opportunities. While AI introduces changes in how we manage data, security, and ethical considerations, it doesn't have to be overwhelming. With the right strategies and safeguards, AI can be a practical, accessible tool that enhances business performance and drives innovation.

This article explores the growing impact of AI on the accounting profession, and

how CPAs can benefit from implementing AI in their organizations.

## AI's impact on accounting

AI streamlines accounting tasks, such as data entry, tax preparation, and auditing. By automating routine processes, AI frees up time for accounting professionals to focus on higher-value work, such as financial strategy and client advising. Rather than replacing these roles, AI tools are evolving them, allowing professionals to become more analytical and forward-thinking. With a thoughtful approach, firms can integrate AI in ways

that complement their team's expertise and improve overall service quality, instead of automating daily operations.

## Improving accounting skills and credentials in the age of AI

Adopting AI doesn't require a complete overhaul of accounting skills—it's about building on what CPAs already know. Many professional organizations now offer training on data literacy, cybersecurity, and the ethical use of AI in the workplace. By investing in these areas, accounting professionals can confidently stay ahead of industry trends and make AI work for them, not ▶





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against them. It's never too late to start, and gaining knowledge early can help ensure a smoother, more effective integration of AI into day-to-day operations.

### Protecting business integrity, privacy, and data security

AI can enhance data security and decision-making transparency, but only when it's implemented correctly. Accounting firms must take steps to ensure systems are ethical, accurate, and secure. Supported with clear policies, reliable data practices, and trusted partners, organizations can protect sensitive information while benefiting from AI's speed and precision.

### Implementing cybersecurity best practices in AI systems

As with any digital tool, AI requires strong cybersecurity defences. The good news is that there are proven best practices and expert services that can help. From system monitoring to risk assessments, accounting firms can protect against threats while keeping AI tools running smoothly. If you're unsure where to begin, local IT Managed Service Providers and professionals can be invaluable partners in helping accounting firms adopt AI safely and confidently.

### Collaborative governance and ethical leadership

AI is most effective when backed by strong leadership and a commitment to ethical practices. By fostering transparency, responsibility, and continuous improvement, organizations can build trust with their stakeholders and teams, and the public. Clear standards and open conversations are key to making AI work for everyone involved.

### Empowering Canada's future through AI

AI isn't something to fear—it's something to explore with curiosity and purpose. With the right implementation process and governance, accountants and business owners can unlock increased efficiency, stronger data protection, and new growth opportunities.

### Not sure where to start?

Explore our best practices for securely integrating AI tools and connect with the experts at SysGen to begin your journey with confidence. A great first step is evaluating where AI fits into your business strategy. Scan the QR code in the left sidebar to explore the *Digital Priority Assessment* and learn how to identify and prioritize your digital initiatives with the right support and strategy.



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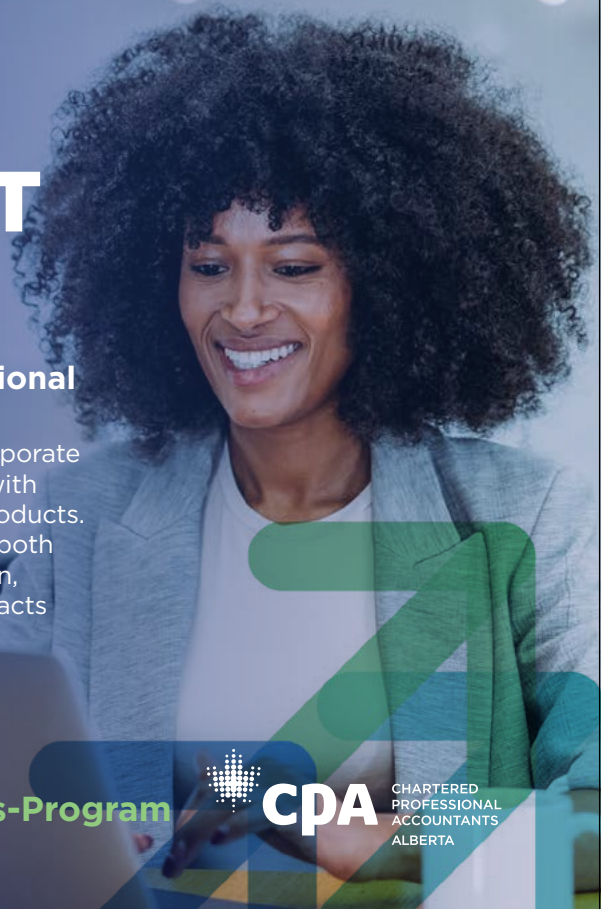
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# Finance leaders have it especially hard

How finance leaders can turn a lean back office into a strategic advantage

By AmplifyTech

It's not easy to push the operations team to run lean and then turn around and hire a new position. It doesn't fly for us to tell sales to do more with less, and then we buy top-notch software for our back-office needs. We fight hard not to be seen as cost- focused, but ultimately, the bottom line matters.

We get it; finance and accounting are often the last places our clients invest. So, if you're leading an underfunded, outdated department that's scrambling to keep up, many of your peers are too!

Making the business case for getting the right people, processes, and technology in the back office can be challenging. But, as a finance leader, we know you want to be strategic. You need to show the value you bring by getting out of the day-to-day and limiting your time putting out fires.

At Amplify, we focus on real solutions and execution. We roll up our sleeves and get to work. The investment is cost-effective and competitive, and the ROI is easy to show.

Let's examine some real examples of light business cases:

## Struggle: Project-based complexity

Every job is its own mini-business—with its own budget, timeline, cash flow, and risks.

**Risk:** One missed cost or billing delay can destroy margins.

**One solution:** The right team to manage multiple targets. Tracking actuals versus estimates, cost codes, change orders, and retainage across jobs will result in an ROI that includes consistent and healthy margins. Shouldn't your team take care of this?


## Struggle: Work-in-Progress (WIP)

WIP reporting is crucial for recognizing revenue and managing backlog and over-/under-billing. Bids are tight, and labour and materials can be volatile. Meanwhile, scope changes are constant.

**Risk:** Inaccurate WIPs can lead to bad decisions, losses, and surprises. It's hard to know in real time if you are still profitable on a job. By the time you realize a project is bleeding, it can be too late to fix it.

**One solution:** By investing in process, policy, training, and communication, you can rely on consistent WIP reporting leading to profitable jobs and appropriate handling of scope changes. The ROI is expected margins, better cash flow, and overall profitability.

## Return on investment

The right processes, technology, and people can transform your finance and accounting department from a cost centre to a strategic driver. You'll gain the confidence to deliver valuable insights to leadership—and the time to fully step into the strategic finance leader you're meant to be! 

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# Risk & reputation

Unless stated otherwise, access to publications, documents, and other resources referenced in all sections of “Risk & reputation” can be found at [cpacanada.ca](http://cpacanada.ca) by searching the document, webinar, or article name.

## ACCOUNTING—ASPE

### Potential impacts of trade relations with the U.S. on the financial statements of private enterprises

The ongoing global trade turmoil has introduced a new wave of economic uncertainty for private enterprises. The tariffs imposed by the U.S. administration have created a complex and challenging business environment. This non-authoritative guidance—based on an article originally drafted by the Accounting Standards for Private Enterprises (ASPE) technical working group and the professional practice team of the Ordre des Comptables Professionnels Agréés du Québec and as originally translated by CPA Ontario—provides CPAs with insight into the potential impacts of these changing trade conditions on the financial statements of private enterprises.

It explores how tariffs could affect sales, purchases, and profit margins, as well as the broader implications for financial reporting under ASPE.

In this period of uncertainty, businesses are looking to CPAs for professional judgment and technical expertise. Understanding how this unfolding trade conflict could impact businesses and capital markets is essential.

This article provides an overview of certain ASPE requirements whose applications may be particularly impacted in the current context. It does not cover all topics or their full scope, nor does it account for the continuously evolving circumstances and company-specific contexts. CPAs should always refer to the *CPA Canada Handbook—Accounting* for authoritative requirements.

## Background

The U.S. administration has imposed global tariffs on imports, including imports from Canada. In response, Canada’s federal and provincial governments have announced their own retaliatory measures. This escalating trade conflict could have potential negative consequences for businesses, impacting financial statements prepared in accordance with ASPE. These include, but are not limited to, the items outlined in the table overleaf.

In times of uncertainty, the application of professional standards can become increasingly complex, making the exercise of professional judgment even more critical. CPAs must ensure financial statements and disclosures are accurately prepared and thoroughly documented in accordance with ASPE. ▶



	Consequence	Potential impact
<b>Sales</b>	Tariffs could increase the cost of Canadian exports to the U.S., making some Canadian products less attractive in U.S. markets	Declining sales, cancelled sales contracts, obsolete inventory, reduced production, underutilized buildings and equipment, layoffs, and operational restructurings
<b>Purchases</b>	Retaliatory tariffs could increase the cost of importing goods into Canada from the U.S.	Increased production costs, terminated purchase contracts, increased sales prices to preserve profit margins, and similar impacts to those mentioned regarding sales
<b>Profit margins</b>	Businesses may experience a significant reduction in profit margins, potentially to the point of loss, even as they absorb some of the increased costs associated with tariffs	Reduced profitability, potential financial hardships, and impact on value of the business

### Potential impacts on financial statements and disclosures prepared under ASPE

#### Is there a going concern issue?

If sales decline or key sales contracts are cancelled due to new tariff measures, and profitability is affected, a company's ability to continue as a going concern may be impacted. Section 1400, *General Standards of Financial Statement Presentation*, requires management to assess the company's ability to continue as a going concern when preparing financial statements. This may include assessing whether the company will have sufficient funds from operations or access to financing to help fund its operations.

When it is still appropriate to base the financial statements on the going concern assumption, but there are material uncertainties related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern, a note must be included in the financial statements to indicate these uncertainties.

If it is determined that the company is no longer a going concern, the financial statements should not be prepared on a going concern basis. When this occurs, a note must be included that the financial statements are not prepared on a going concern basis, together with the basis on which the financial statements are prepared and the reason why the company is not regarded as a going concern.

#### Are any assets impaired?

If new tariff measures negatively impact sales and profitability, that could impact the value and the recoverability of assets and may make it necessary for management to determine if any assets may be impaired.

Several ASPE standards include requirements related to the impairment or write-down (e.g., inventory) or loss of value of assets. Each has specific requirements on when to test for impairment. Several of them refer to indications of impairment, for example significant adverse changes in the market, economic, or legal environment.



The primary objective is to ensure an asset is not overvalued, regardless of the standard applied.

### **Are changes to estimates required?**

There are several items in financial statements that cannot be measured with precision and can only be estimated as a result of uncertainties inherent in business activities.

An estimate may need revision if changes occur in the circumstances in which the estimate was based or as a result of new information or more experience. The current environment could lead to changes in accounting estimates, resulting in changes in the carrying amount of assets or liabilities. A company must provide information about the nature and amount of a change in an accounting estimate that has an effect in the current period in accordance with Section 1506, *Accounting Changes*. This disclosure is important as it helps users of the financial statements understand the impact of the change for the period considered.

The following are examples of estimates that could require reassessment:

- impairment of accounts receivable and other financial assets (Section 3856)
- net realizable value of inventories and agricultural inventories (Sections 3031 and 3041)
- work in progress, total expected revenues, total expected costs, and the degree of completion of contracts recognized using the percentage of completion method (Section 3400)
- investments in subsidiaries and subject to significant influence, interests in joint arrangements, and portfolio investments measured at cost or amortized cost (Sections 1591, 3051, 3056, and 3856)
- useful life and value of tangible capital assets (property, plant, and equipment), productive biological assets, and intangible assets (including customer lists, patents, and capitalized development costs) (Sections 3041, 3061, 3063, and 3064)
- goodwill (Section 3064)
- warranty provisions (e.g., related to purchases of components from new suppliers)
- obligations related to the retirement of tangible long-lived assets (Section 3110)

### **Are there contingencies to recognize or disclose?**

Within the current context, new tariffs may result in contract terminations, breaches, or disputes over rates, potentially giving rise to contingencies.

Section 3290, *Contingencies*, requires the amount of a contingent loss to be accrued in the financial statements when it is likely that a future event will confirm that an asset was impaired, or a liability was incurred at the financial statement date; and the amount of the loss can be reasonably estimated.

If a contingent loss is not accrued, disclosure may still be required.

### **Have any debt covenants been breached?**

As private enterprises face liquidity challenges during this period of uncertainty, some may need to obtain waivers for debt covenants or renegotiate existing terms. Such changes may have an impact on the classification and measurement of financial liabilities presented on the balance sheet. This could include reclassification of long-term debt to current. Non-current classification of debt is based on facts existing at the balance sheet date rather than on expectations regarding future refinancing or renegotiation.

### **Are there subsequent events to consider?**

Subsequent events are events that occur after the financial statement date but before the financial statements are issued. Section 3820, *Subsequent Events*, provides guidance to determine whether adjustments are required to the financial statements and the types of disclosures necessary.

The date of a government announcement with the potential of a material impact is part of the information that should be considered to establish whether a situation existed at the date of the financial statement.

### **What are other financial statement considerations?**

While the above aspects of financial reporting are likely the most common considerations for private enterprises in this current environment, below are other sections that may apply:

#### ***Disclosure of material measurement uncertainty*** (Section 1508, *Measurement Uncertainty*)

Within the current environment, management should question whether the financial statements include appropriate disclosure of material uncertainties in accordance with Section 1508. For example, when an ►



asset's measurement involves material uncertainty, disclosure of this information is essential, whether or not the asset has been impaired.

**Separate presentation or disclosure of certain items**

(Section 1400, *General Standards of Financial Statement Presentation*, Section 1520, *Income Statement*, and Section 1521, *Balance Sheet*)

*Transactions or events that are not expected to occur frequently or are not typical*

A company is required to present separately on the face of the statement of operations or disclose in the notes or supporting schedules any revenue, expenses, gains, or losses resulting from transactions or events that are not expected to occur frequently over several years or do not typify normal business activities of the company, in accordance with Section 1400.

Identifying any items that are not typical of normal operations or are infrequent, such as those that may arise due to the impact of tariffs and other economic measures, allows users of the financial statements to isolate the item's effect when evaluating current performance and predicting future results.

Identifying and separately presenting these items allows users of the financial statements to better understand the entity's financial performance and position, especially in the context of current economic conditions.

**Revenue recognition**

(Section 3400, *Revenue*)

Improper revenue recognition is often one of the most common deficiencies in financial reporting. In the current context, revenue recognition may become increasingly complex.

Certain revenue recognition may also require deferral. A thorough understanding of contracts and their terms is necessary to ensure accurate revenue recognition.

**Future income tax asset**

(Section 3465, *Income Taxes*)

Companies that use the future income taxes method may find that recognizing a future income tax asset may become challenging in the presence of

unfavourable evidence, such as anticipated future losses or existing factors that may hinder the company's operations and profitability.

Future income tax assets may need to be remeasured or derecognized due to possible reductions in future earnings.

**Long-lived assets held for sale and discontinued operations**

(Section 3475, *Disposal of Long-Lived Assets and Discontinued Operations*)

*Disposal of long-lived assets*

The impact of tariffs and other measures may prompt businesses to reassess their operations and potentially classify certain assets as held for sale.

*Discontinued operations*

Tariffs and other measures can disrupt supply chains or market conditions, leading companies to discontinue certain lines of business or geographical operations. This could result in more frequent classification of components as discontinued operations, impacting the presentation of net income and requiring careful consideration of applicable income taxes.

**Economic dependence**

(Section 3841, *Economic Dependence*)

The impact of tariffs and other measures can create an economic dependence on another party such as a sole or major customer, supplier, franchisor, franchisee, distributor, general agent, borrower, or lender, which did not exist previously. When the ongoing operations of a company depend on a significant volume of business with another party, economic dependence on that party must be disclosed and explained.

**Disclosure of guarantees**

(AcG-14, *Disclosure of Guarantees*)

Tariffs can increase the likelihood of a guarantor performing under a guarantee, as they may create financial strain on the guaranteed party, leading to defaults or triggering events. The guarantor is required to make several disclosures about its obligations under guarantees, even when the likelihood of the guarantor having to make any payments under the guarantee is slight. [\[1\]](#)





# In memoriam

CPA Alberta notes with sorrow the passing of these Alberta CPAs.

*Notice received February 1 to June 15, 2025*

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Hugh Bevan CPA, CA

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 Arthur Dyck FCPA, FCA

## Victoria

Brian Harris CPA, CMA

## West Kelowna

Lyle Pittman CPA, CA

**The CPA profession mourns the loss of an Alberta CPA who had a profound impact on the profession and his community.**

### Dean Gallimore FCPA, FCA, CA•CBV

Committed to his community and his profession, Dean used his professional acumen and tireless energy to make a difference and advance numerous meaningful initiatives.

That professional acumen was shown early in his career, when he was a medalist and on the Honour Roll for his performance on the 1986 Uniform Final Examination, and continued throughout his 28-year career with KPMG in Lethbridge. Dean served the last 12 years of his career as Managing Partner of the office before retiring in 2012.

He was a passionate advocate for education and devoted countless volunteer hours to the University of Lethbridge (U of L), his alma mater. Among many other roles, Dean served on the U of L's Planned Giving Advisory Committee

and Faculty of Management Advisory Committee. His involvement with the U of L culminated in serving on the Board of Governors beginning in 2019 and being appointed Chair in 2022. His financial expertise was invaluable as the U of L navigated many budget pressures, and his time as Chair saw the university launch a major fundraising campaign for scholarship support and create the Southern Alberta Medical Program, which will see medical students train at the U of L.

Education was also a focus of Dean's meaningful impact on the profession, as he served on the Board of and chaired the CA Education Foundation. He received many accolades throughout his career and life, including within the profession with a Distinguished Service Award in 2001 and Fellowship in 2008.



# Connecting you to the CPA Alberta Board

**Diane Pettie KC, ICD.D shares her experience as a public board member during unification and the importance of governance and public trust**

By **Chris Pilger**  
Photography by **Laughing Dog Photography**

**A**s a public member on the CPA Alberta Board for several years, including during the unification of Alberta's accounting profession, Diane Pettie KC, ICD.D brought a vital external perspective to a profession in transition. For Diane, public members serve a critical role in shaping a regulatory body grounded in transparency, public interest, and trust.

"I believe that having public representatives on a regulatory body like CPA Alberta is crucial for aligning the organization with its key stakeholders—the people of Alberta," says Diane.

Representation from outside the profession brings diversity of thought and a public perspective to Board deliberations, ultimately boosting confidence in the work being done by the regulatory body. "When the public sees that CPA Alberta is not dominated by professionals with inside knowledge or vested interests, it boosts their confidence that the regulator is acting in the public's best interest," she says.

As an outsider, Diane had to invest considerable time learning about the profession when she was first appointed to the legacy CMA Board. "Previously, I had the pleasure of working closely with professional accountants serving in various roles. I found working with these dedicated professionals to be interesting and enlightening," she explains. "I did not, however, understand how the accounting profession was regulated or how it differed from what I had

experienced as a member of the Law Society of Alberta. There were significant differences that I grew to understand well."

When Diane joined the CMA Board, unification discussions were already underway, so part of her learning included understanding the legacy designation differences and the broader dynamics of the accounting profession. Perhaps unsurprisingly, she believes unification was the most meaningful work the Board undertook during her 13-plus years with the profession. "Without the Board solving problems and removing roadblocks, the merger of the profession likely would not have been completed," she says.

Diane and her fellow public members from the other legacy bodies were instrumental in creating the governance model for the new CPA profession.

No matter the issue, Diane says she always aimed to bring an outsider's perspective to Board deliberations to enhance the public's trust in the profession. "Through this approach, I could help challenge assumptions, provoke fresh thinking, and ensure that board decisions considered the wider public interest as well as the profession's priorities," she explains.

As an outsider to the profession working extremely closely with CPAs, Diane was uniquely suited to balance common misconceptions of CPAs with the reality



*Diane Pettie KC, ICD.D with her Distinguished Accomplishment Award at the 2024 CPA Alberta Elevate Awards Gala*

of who they are and what they do. "Accountants are so unfairly typecast. The classic stereotype paints CPAs as buttoned-up number crunchers with pocket protectors and a single-minded obsession with spreadsheets—or alternatively, as members of the mob, doing creative accounting like Ben Affleck in the movie *The Accountant*," Diane says with a laugh. "But when I've had the chance to work closely with CPAs, I have always found them to be bright, creative, and great team players."

However, there is one area where Diane sees a kernel of truth in the stereotype: the profession does tend to attract detail-oriented individuals who value structure and accuracy. But as she says, "That's more of a superpower than a flaw, right?" 📌

## **Want to hear more from Diane?**

In our full online Q&A, Diane shares her journey to the boardroom, her reflections on unification, and her thoughts on what makes CPA Alberta's governance model unique.

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