

Dividends

Summer 2019

MEET THE 2019

ACHIEVEMENT AWARD RECIPIENTS

CELEBRATING THE BEST OF THE PROFESSION IN ALBERTA

BRIAN FERGUSON

BOB YOUNG

DUNCAN AU

LINDA DALGETTY

GLEN GADOWSKY

GLEN JARBEAU

PAUL LANNI

PENNY LECKIE

DEANNA MUISE

TREVOR NAKKA

ALAN NORRIS

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ASHLEY BODNARCHUK

DAMARA CASPER

JANE DAVIDSON

KRYSTAL HUEBL

SAQIB JALIL

JAN NUTTING

JANINE ROGAN

JENNA TRUONG

STEVE VAARTSTRA

KIERSTEN WALKER

SAMANTHA WEERASEKERA

GRETA WIERENGA

BRIAN HESJE



HAVE YOUR SAY IN THE 2019 CPA ALBERTA BOARD AND REGULATORY

VOTES

THE MAGAZINE FOR
ALBERTA'S CHARTERED
PROFESSIONAL ACCOUNTANTS

cpaalberta.ca

PUBLICATIONS MAIL AGREEMENT NO. 40064884 RETURN UNDELIVERABLE CANADIAN ADDRESSES TO Chartered Professional Accountants of Alberta 1900 TD Tower, 10088 – 102 Avenue Edmonton, Alberta T51 2Z1



Stay tuned for more feature speakers

In association with







Samantha Weerasekera is one of the 41 CPAs who were recognized at this year's Achievement Awards.



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All the information you need to cast your ballot in the CPA Alberta Board and Regulatory vote.

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Dividends

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Dividends is published by CPA Alberta. The magazine is distributed to more than 29,000 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.

TAKING TIME

A Message from Rachel Miller, CPA Alberta CEO



Rachel Miller FCPA, FCA

A common phrase heard in conjunction with the summer season is "taking time"—time to take a vacation, to relax and recharge. And certainly, that is incredibly important. Research done by our CPA Assist program indicates that many Alberta CPAs are overburdened and struggle to juggle all of their professional and personal responsibilities. Disconnecting and slowing down for a time, regardless of the season, can be incredibly beneficial and provide the reset necessary to get back to a more balanced state.

However, "taking time" can also be used in a different context: taking time for activities that are meaningful and impactful. This Summer 2019 issue of Dividends has two features that fall into that category. First, it highlights the profession's award recipients for this year, who have demonstrated the achievements that are possible when dedicating the time to career, professional, and community activities.

The second part of this issue highlights the upcoming CPA Alberta Board and Regulatory Vote, including the 11 individuals who have generously put their names forward to lend their perspectives and experiences to represent all Alberta CPAs on the CPA Alberta Board. Their willingness to dedicate their time and talent to the profession is appreciated.

I encourage all Alberta CPAs to take the time to review the candidates' profiles and the regulatory vote materials, and have their say in the future of the profession when voting opens in the fall.

In the meantime, enjoy your summer!

CPAs FRONT AND CENTRE



Todd Scaletta FCPA, FCMA

CPA Alberta is excited and pleased to welcome Todd Scaletta FCPA, FCMA as our new Senior Vice President, Foresight and Research. Formerly the CEO of CPA Manitoba, Todd will be leading much of our work in the areas of research and preparing the profession in Alberta for the future.

Todd has a long history with the profession. His initial involvement came as a volunteer, starting in 1988, before working within the profession in a variety of roles and organizations.

Prior to joining CPA Alberta, Todd was the President and CEO of CPA Manitoba, and also worked for CPA Canada. At CPA Canada, he worked in the Research, Guidance, and Support department, and represented CPA Canada on several international committees. Prior to those roles, Todd had 15 years' experience working in industry (construction, real estate development, insurance and education). He also taught management accounting courses at the University of Manitoba (MBA and BComm programs), the University of Winnipeg, and MacEwan University.

Todd will be representing CPA Alberta on numerous national committees, including the Professional Learning and Development Strategy Committee (PLDSC) and the Professional Education Management Committee (PEMC).

Todd looks forward to meeting with many Alberta CPAs and stakeholders of the organization as part of his work with CPA Alberta.





Jumpstart Innovation recap & takeaways

From Fall 2018 to early 2019, members of CPA Alberta's leadership team delivered 30 high-level sessions all over the province. These sessions focused on how CPAs can turn disruption into opportunities for innovation. Key takeaways include:

- Innovation requires a customer perspective: in order to use technology to enhance and/or improve services for customers, CPAs must consider their customers' perspectives on a fundamental level. What are their needs? What aspects would create the ideal experience for them?
- 2. Stay on top of technological trends: finding new ways to deliver services and optimal experiences requires an up-to-date understanding of technology and how it is changing. This knowledge includes technology's capability for personalization, prediction, blockchain, system integration, automation, etc.
- 3. CPAs have access to useful resources: as a result of the Jumpstart tour, a Peer-to-Peer Forum on the same topic has been launched for CPAs and candidates to share their experience and knowledge in order to help each other tackle issues and challenges they may be facing. If you are interested in participating, search "CPA Alberta Peer to Peer Forums" on cpaalberta.ca. CPA Alberta will be expanding the forums this fall; if you'd like more information, please contact Maggie Knight at mknight@cpaalberta.ca.

CPA Alberta also offers a wide range of related products and services available to Alberta CPAs. They can be found here: cpaalberta.ca/services

Jumpstart Innovation will be touring again this fall! Stay tuned to cpaalberta.ca/Events so you can catch a session near you!

Professional Development reimagined

CPA Alberta's new executive programs are interactive, in-residence programs designed to provide Alberta CPAs with the knowledge, tools, and resources they need in today's business world.

Visit cpaalberta.ca/Professional-Development to find out more about these exciting new programs:

Controller's Operational Skills Program (October 16-19, 2019)

Controller's Management Program (January 22-25, 2020)

CFO's Operational Skills Program (November 24-27, 2019)

CFO's Leadership Program (January 26-29, 2020)

Innovation and Technology Executive Program (December 1-4, 2019)

The CEO Program (Spring 2020)

And don't forget to save the date for these opportunities from our Professional Development team:

Brewing your Future: The *un*Conference for Early Career CPAs (October 18, 2019)

Annual Forum for CPAs in Industry (November 18, 2019—Edmonton) (November 20, 2019—Calgary)

CPA Canada Oil and Gas Conference: Pre-Conference Workshop hosted by CPA Alberta on Data Analytics for Finance Professionals (November 25, 2019)

Innovation and Technology Conference (February 2020)



'Tis the season for smoothies

Smoothies can be extremely refreshing, especially on a hot, summer day; however, many of us want to make sure we're not just consuming empty calories. Whether you're making your own or stopping by your favourite smoothie store, here are some ingredients to keep (and ditch!) so you get the most bang for your buck:



Keep

Protein: plain yogurt/milk/kefir, natural peanut or almond butter, plain soymilk, high-protein almond milk

Fiber: flaxseed, oatmeal, apple and pear (with skin), berries

Healthy fat: coconut oil, avocado, flaxseed oil

Vegetables: carrot, kale, spinach,

cucumber, pumpkin



Be Frugal

Juice: try to avoid sugar-sweetened fruit juice and concentrate

Unnecessary sugar: chocolate milk/syrup, sweetened peanut butter

Fillers: frozen yogurt, flavoured and/or non-fat yogurt



Ditch

Texture traps: ice cream, whipped cream, sorbet, sherbet

Junk sugar: chocolate syrup, canned fruit in syrup, sugar or artificial sweeteners

Time savers: pre-made smoothie mixes, certain protein powders



CPA Canada's Foresight initiative makes urgent case for change

Following extensive in-person roundtables and online conversations, Phase 1 of CPA Canada Foresight: Reimagining the Profession is complete. These findings will create a new strategic direction for the profession over the next 10 years. There is an urgent case for the accounting profession to embrace change or risk falling behind, losing relevance, and being replaced by competitors.

How does the profession find new ways to measure and create value beyond financials, harness the power of vast quantities of data to make decisions, and establish new models of governance while continuously equipping CPAs with both core and soft skills?

These questions and many more are explored in The

Way Forward, a report that presents insights from CPA Canada Foresight: Reimagining the Profession—a sixmonth consultation process that included in-person roundtables and a digital conversation with over 1,200 members and stakeholders.

Throughout the consultation process, Foresight participants weighed in to create scenarios to identify future directions of the profession in the areas of external reporting, audit and assurance, tax, financial management, strategy, risk and governance, and employment opportunities and skill sets needed for CPAs to remain industry leaders.

To find out more about the Foresight initiative, visit the CPA Canada website at **cpacanada.ca**.







An easy way to learn a thing or two

It takes time and effort to know the right stuff—particularly in a business development that is constantly changing. What doesn't take time and effort is listening to CPAs who know the right stuff.

Straight From the CPA's Mouth is the CPA Education Foundation's first-ever podcast series. With each episode, an Alberta CPA unpacks a thought-provoking question before delving into their perspectives on happenings in business and accounting, their work to meet a need, or how their designation helps them pursue their passion. These CPAs confidently share their perspectives, garnered through many unique experiences, on various topics such as leadership, finances, and more.

The podcast is an undertaking of the Hesje CPA Knowledge Centre, the first virtual hub to collect information and materials from Alberta CPAs on all things business and accounting. Straight From the CPA's Mouth is just one of the many resources that communicate the vast knowledge and expertise of CPAs and what they have to offer.

The podcast is the easiest way to learn what's going on with some of the profession's most interesting and accomplished CPAs; it shows that they know a thing or two because they've done a thing or two!

Learn more: cpaalberta.ca/podcast





Book your Finance Effectiveness Review today!

Want to make your finance team more agile and responsive to future growth opportunities? A finance effectiveness review can help by assessing the team's current state to identify bottom-line growth opportunities for professional development and other continuous improvement.

This assessment is ideal for all sizes of entities/finance teams.

For more information, visit cpaalberta.ca and search "Finance Effectiveness Review."

If you'd like to book an assessment, email **pdregistration@cpaalberta.ca** to help move your finance team beyond a reporting and compliance function to a value-add unit that drives business results.



SOCIAL MEDIA AT A GLANCE

Here's a peek at what CPAs are up to online!













Michael Sovereign @Q8Orockstar - Jun 14

#CPAAlberta #CPACanada

same issues are facing the profession here in Canada.

This episode had a great discussion between @BlakeTOliver, @MeganLewczyk and @ryanlazanis on the current relevance of the #CPA designation. I believe the

LISTEN (cloudacctpod.link/E82

Cloud Accounting Podcast @CloudAcctPod

#CloudAccounting #Podcast & Episode 82 Sponsored by

#AICPAEngage panel discussion with @MeganLewczyk...

OOL

































CPAS MAKING A DIFFERENCE

ACROSS
ALBERTA*









PRESENTING
THE CPA
PROFESSION'S
2019 AWARD
RECIPIENTS















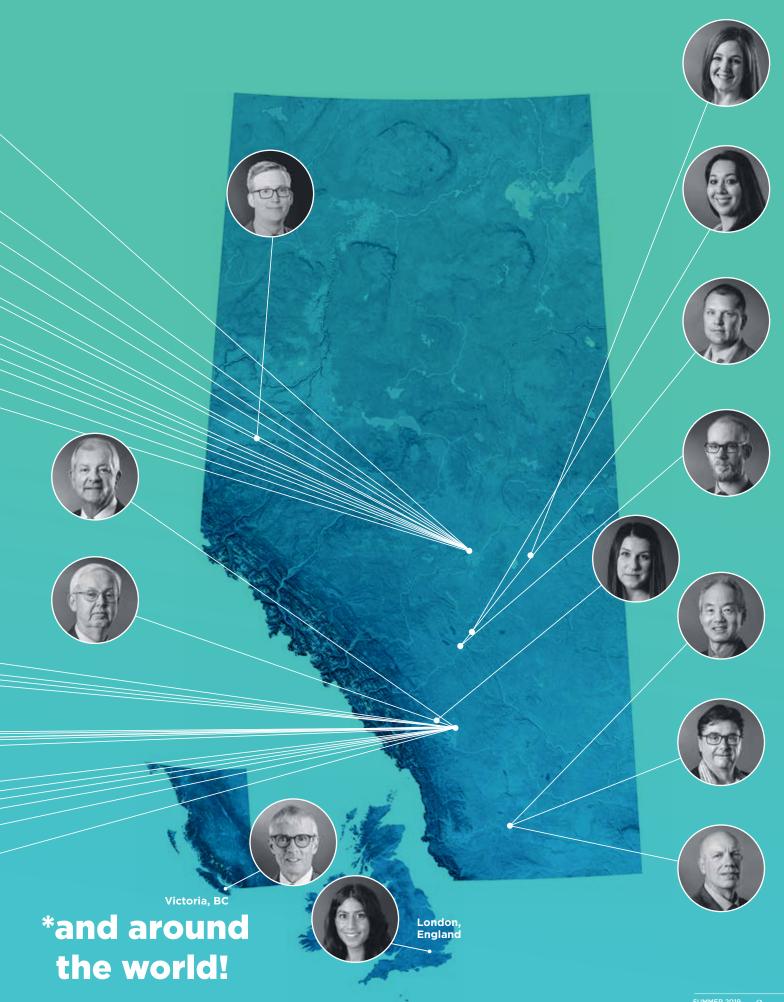












LIFETIME ACHIEVEMENT AWARDS

The Lifetime Achievement Award is awarded to those CPAs whose continual commitment to the betterment of their profession, their communities, and the organizations they have served is unparalleled.





Brian Ferguson FCPA, FCA

Retired President & CEO, Cenovus Corporate and Community Director

During his time at Cenovus, Brian grew the company to create thousands of jobs; created a focus on environmental leadership and stewardship; and ensured the company was a leader in corporate social responsibility and giving back to the communities in which it operated.

Brian is now a respected corporate director, sitting on the Board of TD Bank and Trans Mountain Corporation. He has also been an active volunteer board member, including serving as the Chair of the Calgary Police Foundation, the Canadian Council of Chief Executives, and the Canadian Association of Petroleum Producers.

Brian has also served the profession, including a term as the Chair of the Canadian Institute of Chartered Accountants' (CICA) Risk Oversight and Governance Board, and on the CICA's Innovation Council.

Bob Young FCPA, FCA

Retired National Partner, KPMG Canada

Bob's more than 40-year career with KPMG has included client service in Edmonton and professional practice roles in Toronto and Western Canada. He has served as KPMG's national audit learning leader, reflecting his commitment to coaching and mentoring junior staff effectively.

Bob has also contributed his skills to the profession, serving in numerous ways, including on the Institute of Chartered Accountants of Alberta (ICAA) Council and as President. He also served on Canada's Auditing and Assurance Standards Board as it adopted international auditing standards, and on the Accounting Standards Board's private business advisory committee as the Board developed and deployed unique Canadian accounting standards for private enterprises. Bob also continues to actively support his alma mater, the University of Alberta School of Business.

FELLOWS OF THE CHARTERED PROFESSIONAL ACCOUNTANTS

The Fellow of the Chartered Professional Accountants (FCPA) is granted to those members who have rendered exceptional service to the profession or whose achievements in their careers, the community, or the profession have earned them distinction and brought honour to the profession.



Duncan Au FCPA, FCA

President and CEO, CWC Energy Services Corp.

Duncan has a passion for his work, the profession, and the people around him. He has been actively involved in professional and industry associations, including serving as chairman of the Petroleum Services Association of Canada, and as a director of the Canadian Association of Oilwell Drilling Contractors and the CFA Society Calgary. As well, Duncan is committed to the strength of his community, lending his expertise to Calgary Economic Development as a board member, and helping raise funds for worthy organizations such as STARS Air Ambulance.



Glen Gadowsky FCPA, FCGA

Managing Partner, Gadowsky & Associates LLP

Glen has brought honour to the profession through his outstanding leadership in providing networking and peer support for small- and medium- sized practitioners. He is currently the Chair of the Edmonton Public Practitioners' Group, and he also established the Public Practitioners' and Technicians' Conference. Glen is running his own successful practice where he has mentored students and is a dedicated professional, always willing to use his knowledge to help people find success in their business endeavors, future investments, tax preparation, and financial planning.

Linda Dalgetty FCPA, FCA

VP, Finance and Services, University of Calgary

Linda is a well-respected leader, mentor, and speaker known for her extensive knowledge and expertise. She has worked in a wide variety of industries, bringing valuable insights to all of her roles. Mentoring is a passion for Linda, and she has done so both formally and informally throughout her career. An active volunteer, Linda has served on numerous boards and committees, and has taken part in a number of volunteer activities both locally and internationally.



Glen Jarbeau FCPA, FCA

Retired

A past finance manager and CFO with the City of Spruce Grove, Glen is an innovative leader in the municipal sector. His personal mission of inspiring and promoting excellence in municipal finance has been shared with his municipal-sector colleagues through his leadership involvement with the Government Finance Officers Association (GFOA) in Alberta. He also worked with boards and committees of the Institutes of Chartered Accountants of Alberta and of the NWT. Glen has been a volunteer with the ALS Society, and was a driving force in having the month of June recognized across the province as ALS Awareness Month.



FELLOWS OF THE CHARTERED PROFESSIONAL

ACCOUNTANTS



Paul Lanni FCPA, FCA

President, Averton Group of Companies

Paul is a successful business leader who has utilized his entrepreneurial mindset and professional accounting skills to pilot the growth of his company's operations in Alberta and Ontario, A strong believer in philanthropy, Paul has ensured his company is active in community initiatives, and has also personally served the community by acting as a member of the Royal Alexandra Hospital Foundation Board and the St. Albert Economic Development Advisory Board. He also served his industry on the Board of Directors of the Canadian Home Builders' Association—Edmonton Region. Paul's focus in these roles includes providing leadership and best-practice insights in governance and business. oversight of financial reporting and risk assessment, and clear strategic advice.



Penny Leckie FCPA, FCA

President of P. Leckie Professional Corp and MyAdviseHer Ltd.

Penny's tax boutique/concierge firm has evolved to become a leader in family business advisory services.

Penny was recognized by the Calgary YWCA as one of 150 women who made an impact on Calgary for creating the Accomplished Angels Fund, providing post-secondary scholarships to pregnant and parenting teens graduating from Louise Dean School. Her professional expertise was valued on many community boards, and she is currently Chair of Calgary Rotary Clubs' Foundation and Alberta Business Family Institute.



Deanna Muise FCPA, FCA

Partner, Taxation, KRP LLP

Deanna has a distinguished career as a tax specialist and is highly skilled in presenting complex transactions to her clients and the public. She has also been a featured speaker for numerous organizations.

There have been many achievements in Deanna's career; however, one of her greatest was to start the taxation department of her firm and expand it to over 25 individuals, including four partners. She has also taken a very active role in mentoring many professional women.

Deanna has also been actively engaged for the past six years, and is presently vice-chair of the First Nations Financial Management Board.

Trevor Nakka FCPA, FCA

Partner and Vice Chair, Deloitte

Trevor is a shining example of the strategic leadership qualities of CPAs. This is evidenced by his mentorship and development of partners and staff at Deloitte, his client service leadership for many major Canadian corporations, and various governance and leadership roles within Deloitte and the community. Notably, Trevor was elected to the Deloitte Canada Board for six years, and as a member of the WinSport Canada ("CODA") Board, and as Chair and Past-Chair, he helped guide WinSport's transformation from a 1988 Winter Olympic venue to a multi-purpose, year-round facility that benefits the Calgary community.



FELLOWS CHARTERED PROFESSIONAL ACCOUNTANTS



Alan Norris FCPA, FCA

Chair and CEO. Brookfield Properties Development Inc.

Alan oversees the management and strategic direction of Brookfield's residential and mixed-use development businesses in the U.S. and Canada. Under his leadership, the company's residential asset base has grown to over \$4.8 billion, and the overall employee base to more than 1,400 people.

Alan's active involvement in the community includes chairing the recently completed Resolve Fundraising campaign to raise \$120 million for affordable housing in Calgary. He is also past Chairman of the Calgary Homeless Foundation.



Mary Persson FCPA, FCMA

Assistant Deputy Minister, Treasury Board and Finance. Government of Alberta

Mary is known for her integrity, passion, vision, and authenticity. Individuals that know Mary have a high degree of respect for her inclusive, understanding, and direct leadership style. Mary has been actively involved in a number of committees and boards with the Institute of Internal Auditors and the legacy CMA profession. As well, she has given back to the community in a number of ways, including currently serving as the chair of the Finance and Audit Committee of the Edmonton Symphony Orchestra, as well as a member of the City of Edmonton's Audit Committee, and previously as a Child Advocate with the Zebra Child Protection Agency.



Michael Ross FCPA. FCMA

Director, M.H. Ross Management Ltd.

Michael has had a long and distinguished history of community service and business success. During his career, he has had a profound impact on organizations in a wide variety of industries, including corporations, post-secondary education, healthcare, community organizations, and foundations through his professional, board, and leadership roles. As well, he has used his expertise in a number of volunteer roles to strengthen important organizations such as the University of Alberta, MacEwan University, and the YMCA.



Barry Sawada FCPA, FCA

Controller, City of Lethbridge

Barry's passion for his work is unparalleled. His knowledge, expertise, and insights have been invaluable to those around him in his professional and personal endeavours. He's served as a mentor to numerous colleagues at the City of Lethbridge. He is also actively involved with the Government Financial Officers Association of Alberta (GFOA), where his leadership has helped spread best practices in publicsector accounting in the province. As well, he has been a leader in the Lethbridge community, through his involvement with a myriad of organizations, including the University of Lethbridge, Community Foundation of Lethbridge & Southwestern Alberta, and Lethbridge Minor Hockey.



FELLOWS OF THE CHARTERED PROFESSIONAL ACCOUNTANTS



Aroon Sequeira FCPA, FCA, CA+CBV

Chair, Sequeira Partners

Aroon is considered one of the leading mid-market M&A advisors in Western Canada. He is a natural leader who is committed to his profession, his colleagues, his clients, and his community. His professional expertise has helped many businesses and individuals grow and succeed. He has also used his talents to serve on many corporations, associations, and not-for-profit boards. Aroon has also committed his efforts to the betterment of his peers, having sat on several local chapters of professional organizations and alumni associations.



George Virtue FCPA, FCA

Partner and Strategic Advisor, Avail LLP

A public accounting firm partner in Lethbridge since 1980, George has been an integral part of the city's business, sports, and community environment for more than 30 years. He has been involved in the education of the next generation of professionals through both the profession and the University of Lethbridge. While his list of impactful achievements and roles in the community is too long to fully detail, some highlights reflect his love of sport, including serving as Chair of the 2012 Alberta Summer Games. George loves to learn and to teach; to influence and to contribute: to inspire and create: and if he can, add a bit of humour whenever possible to all of these pursuits.

Murray Suey FCPA, FCA

Regional Managing Partner, KPMG LLP

Murray's strong leadership and passion for making a difference in the community has had a positive impact on the numerous organizations he has worked with. He has served as a volunteer director with the Juvenile Diabetes Research Foundation (JDRF), the Heart & Stroke Foundation, the Canadian Cancer Society, and the Hong Kong-Canada Business Association. Murray is also a well-known and respected leader of the Calgary business community, where his commitment to the highest standards and ethics is strongly evident. His expert knowledge has made him a sought-after presenter within KPMG and many other organizations.



DISTINGUISHED S E R V I C E A W A R D S

The Distinguished Service Award recognizes members or supporters of the profession who have demonstrated a significant achievement within the last five years and have brought honour to the profession.



Dr. Sherif Elbarrad CPA, CMA

Associate Dean, Students, Professor, MacEwan University

Sherif's contributions to the academic community demonstrate his passion for the profession and his commitment to student success. He founded events to discuss the future of the profession and of accounting education.

An innovative educator, Sherif is currently developing a unique e-textbook that facilitates different learning styles and approaches to address different students' needs.



Hugh Erickson CPA, CA

Senior Manager, Grant Thornton LLP

Having dedicated his time in numerous areas, including governance, financial planning/literacy, strategic planning, and fundraising. Hugh's valuable and diverse skill set has been an asset to the many groups and projects he has served.

He is an active community volunteer and also volunteers his time to enhance his firm and colleagues.



Jennifer Kaufield CPA, CA

CFO and Vice President of Finance, Titanium Corporation

Jennifer has consistently demonstrated strong leadership skills in both business and the community. In all of her roles, Jennifer's expertise has been key to business expansion and growth. Her dedication to her craft, overall willingness to always provide a helping hand, and astute professional capabilities are clearly reflected in her workplace and community accomplishments.



Suzanne Henuset CPA, CA

Co-Owner, President, Great Events Rentals, Modern Luxe Rentals

Suzanne's commitment to combining her talent for entrepreneurship and financial acumen to make a positive impact on her community shows in her many charitable efforts.

All told. Suzanne has worked to raise over \$1.5 million for local charities, including the Alberta Children's Hospital Foundation, the Sheldon Kennedy Child Advocacy Center, Wellspring, Jamie's Preschool (a school for children with cancer), and many others.



DISTINGUISHED SERVICE AWARDS



Ryan Krutzfeldt CPA, CGA

VP of Operations, Collicutt Energy Services

Ryan has demonstrated his commitment to the accounting profession time and time again through his exceptional leadership and mentorship of both colleagues and future accountants. In his time volunteering for the CPA Central Alberta Chapter, Ryan has served as Chair, Treasurer, and Executive Member. Ryan taught at Red Deer College, where he has been able to transfer his leadership skills and accounting experience into real-world examples for his students. Ryan has also focused his compassion and talent in helping his community.



Cynthia Kumar CPA, CA

Supervisor, Internal Audit | CPA Program Manager, ATCO Ltd.

Cynthia is a self-starter and thinks at an executive level, which shows in her management of the CPA Program at ATCO.

Cynthia has enthusiastically applied her go-getter work ethic to serve her community as well: she is a member at large of the Audit and Finance Committee of Tourism Calgary, and program coordinator for the Concessions and Exhibits Committee of the Calgary Stampede & Exhibition.



Leah Turner CPA, CA

Manager, Accounting/Internal Reporting, Tourmaline Oil Corporation

Leah is known for her tireless energy, exceptional leadership in the community, and desire to contribute to the development of young CPAs. Leah founded the CPA Community Ambassadors in 2011 with the goal of connecting CPAs with local not-for-profits in need of their skills. Leah built a team of CPAs and, with her team, created a set of streamlined processes to attract and disseminate skills-based NPO volunteer postings.



Controller, Alberta Animal Rescue Crew Society

Niki's passion for helping others in need and strengthening her community are consistently demonstrated. Perhaps most notably, Niki has been an integral part of the success experienced by the Alberta Animal Rescue Crew Society (AARCS). She takes on a multitude of roles at the organization, from working shifts in the shelter to troubleshooting IT issues. However, her strategic thinking and financial expertise have been most valuable, providing AARCS with the financial and accounting leadership needed to succeed.



DISTINGUISHED S E R V I C E A W A R D S

EARLY ACHIEVEMENT



Corey Wight CPA, CA

Retired

Corey's 28 years of exceptional performance in his varied roles at the City of Lethbridge show that he has made a significant and positive impact on his community and in the profession. Under Corey's leadership as City Treasurer, the City received numerous accolades.

Corey is also a very active volunteer in both the profession and his community.



Ross Wilson CPA, CA

Director Internal Audit, Northern Alberta Institute of Technology

Ross's work ethic and commitment to excellence are apparent across all areas of his life—he is a leader professionally, athletically, and personally. At NAIT, Ross created the first internal audit division all while implementing changes to NAIT's internal controls. Ross has also volunteered his time and expertise to make a positive impact on the Canadian Paralympic Committee and the Paralympic Foundation of Canada. And he is a decorated Paralympian himself, a two-time silver medalist in cycling at the 2016 Rio Paralympics.

The Early Achievement Award recognizes CPAs who have had their accounting designation for ten years or less and have rendered exceptional service to the profession, or whose achievements in their careers or in the community have earned them distinction and brought honour to the profession.



Cody Austin CPA, CMA

Audit and Accounting Manager, Integrity Audit and Accounting Ltd.

Cody's commitment to the CPA profession is evident through all aspects of his career and volunteer efforts. Most notably, his professional volunteer roles include serving as the President of the Petroleum Accountants Society of Canada (PASC). Cody has become increasingly involved in disruptive technologies such as blockchain and AI, which led him to co-found a blockchain-based startup, Integrity Technology Solutions.

Ashley Bodnarchuk CPA, CA

Senior Manager and Chief Financial Officer, Wilde & Company Chartered Professional Accountants/Olson Law

Ashley has spent her career at Wilde & Company Chartered Professional Accountants/Olson Law. She brings her technical expertise, approachable personality, and trusted leadership to make a significant mark on her colleagues, junior staff, and clients. She also is committed to volunteerism, evidenced by her starting an event at the firm that has raised over \$35,000 for the Alberta Cancer Foundation.



E A R L Y A C H I E V E M E N T A W A R D S



Damara Casper CPA, CA

Manager, Kenway Mack Slusarchuk Stewart

A consummate professional who is committed to the mentorship of future CPAs, Damara has both formally and informally provided countless hours of guidance and advice to those working towards their CPA designation.

Always one to share her knowledge, Damara has provided her finance and business expertise in numerous volunteer roles.



Jane Davidson CPA, CA

Partner, KRP LLP

Jane's remarkable achievements during her professional career have led to rapid advancement at KRP LLP, where she was invited to join the partnership within five years of receiving her designation. Jane's early career accomplishments are a result of her exceptional ability to tackle any challenge and learn from every experience. Jane shares her expertise as a mentor to her colleagues and dedicates her time to being a community leader.



Krystal Huebl CPA

Manager, MNP LLP

Krystal has exemplified the many great qualities CPAs are known for, starting even before she achieved her designation in 2016. She consistently spends over and above the hours of her normal workload to mark exams and mentor students. Volunteering has been and remains a top priority for Krystal. She has dedicated many hours to worthy organizations.



Specialist, Financial Planning and Analysis, Enbridge

Since obtaining his designation in 2014, Saqib's focus and drive to give back to the profession has been unmatched. Saqib has diligently created opportunities for his CPA colleagues to connect and engage with each other in order to advance the profession. Saqib also gives back in other ways, including sharing his knowledge and experience with aspiring CPAs and mentoring new Canadians.



EARLY ACHIEVEMENT AWARDS



Jan Nutting CPA, CA

Partner, Fletcher Mudryk LLP

Jan's drive, enthusiasm, and professionalism make him a stellar example of the impact a CPA can have, even early in their careers. Perhaps most notably, Jan dedicated countless volunteer hours as Treasurer and Director of Administration for the 2018 Grande Prairie Alberta Summer Games Society. His guidance and commitment was recognized as a major contributing factor to the success of the Games.



Janine Rogan CPA

Financial Solutions Consultant

Janine truly embodies the spirit of a giving CPA. She spends much of her free time sharing her financial knowledge with others and making a difference in the profession and community. She teaches Canadians about the importance of financial literacy, dedicates time teaching computer literacy to underprivileged individuals, and serves on boards in the community and profession.



Jenna Truong CPA

Vice President, Finance, Simmons Financial Holding Corporation

Jenna is a valuable member of the private equity firm Simmons Financial Holding Corporation (SFHC) and has been pivotal in growing the team.

Jenna is also very involved in her community. She volunteers as a Board Member and Vice President of the Further Education Society of Alberta (FESA).



Steve Vaartstra CPA, CA

Senior Manager, BDO Canada

Since receiving his designation in 2013, Steve has been an active volunteer in the profession and community. Steve is involved in organizing the firm's campus recruiting activities, and is Treasurer of the Board of Friends of the Red Deer Regional Hospital Centre (FRDRHC).



EARLY ACHIEVEMENT AWARDS

CPA EDUCATION FOUNDATION IMPACT AWARD

Awarded annually and presented by the CPA Education Foundation, the Impact Award honours individuals for their contributions to the work and goals of the Foundation.



Kiersten Walker CPA, CA

Instructor, Northern Alberta Institute of Technology

Kiersten's passion for teaching the next generation of CPAs is demonstrated not only through her work at NAIT as an instructor, but also her work with the CPA Western School of Business (CPAWSB). From simply staying late to meet with students and provide extra guidance to volunteering to act as faculty leader for student groups, Kiersten always has the best interests of her students in mind.



Samantha Weerasekera CPA

Operations Accountant, Harry's Grooming Ltd.

Samantha looks after the operations accounting at Harry's Grooming Ltd UK office, and she refined her entrepreneurial skills by starting her own small business, XX Cosmetics Inc. (XX Balm).

As an active CPA in the community prior to her move to the UK. Sam led numerous volunteer and fundraising efforts.



Brian Hesje FCPA, FCA

Corporate and Community Director

Born into a Saskatchewan farming family, Brian's first career was as a history teacher. From there, Brian moved into the world of business. After spending eight years at an accounting firm, he spent over 30 years in various roles with Fountain Tire, where he rose to the positions of Chair and CEO. Under his leadership. Fountain Tire experienced substantial growth and expansion in Canada.

He has an extensive record of board service in Alberta in both the private and public sectors, including serving as Chair of the Board of ATB Financial and sitting on the Board of NAIT. He has also sat on the Boards of several non-profit organizations, including STARS Air Ambulance and the Rick Hansen Foundation.

It was an unprecedented gift from Brian Hesje in 2018 that led to the establishment of the Hesje CPA Knowledge Centre by the CPA Education Foundation.



Greta Wierenga CPA, CA

Senior Manager, MNP LLP

Greta has displayed high levels of commitment and enthusiasm across all areas of her career, pursuing roles of leadership and service both professionally and within her community.

Norquest College and the City of Edmonton invited Greta to work with them in creating an introductory course on accounting and governance for not-for-profit corporations.

Greta also volunteers annually with the CPA Alberta Tax Clinic Program and is also involved in a variety of other volunteer activities.



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2019 CPA ALBERTA BOARD AND REGULATORY OTES OTES

YOU CAN HAVE A DIRECT IMPACT on your profession by casting a ballot in the CPA Alberta Board and Regulatory Vote. The vote has two components: approving proposed changes to CPA Alberta's governing documents (including any changes to the Bylaws, Rules of Professional Conduct, and Regulations) and electing CPAs to represent you on the CPA Alberta Board. All CPA Alberta members in good standing are welcomed and encouraged to vote.

This year, there are a number of proposed changes to the Rules of Professional Conduct, falling into three main categories. As well, 11 CPAs are running for four open positions on the CPA Alberta Board, including two current board members running for a second term. The voting period for 2019 will be from September 3 until September 24.

Approve changes to the Rules of Professional Conduct

CPA Alberta's governing documents outline and provide the framework for the authority of the organization, and the rights and responsibilities of all CPAs. Changes to the CPA Alberta Regulations, Rules of Professional Conduct, and Bylaws can only be made with the approval of Alberta CPAs. This year, the only proposed changes are to the Rules of Professional Conduct. As required by the Chartered Professional Accountants Act, the changes were previously provided to the Minister responsible for the Act for review and comment; the Minister had no substantive comments in relation to the proposed changes. The proposed changes have also been reviewed by the CPA Alberta Board and are being recommended for approval.

The changes Alberta CPAs are being asked to consider fall into three main categories:

- Changes to Rule 204 to make it consistent with the requirements of the International Ethics Standards Board for Accountants Code for Professional Accountants. It is an enhancement over the current version of Rule 204. Rule 204 deals with independence.
- The addition of Rule 410, prohibiting a candidate/student to engage in a professional accounting practice. Under the CPA Act, there is no explicit prohibition for a candidate/student to engage in a professional or public accounting practice. Under section 2 of the CPA Act, candidates cannot register as a Public Accounting Firm or a Professional Service Provider, so it similarly follows that candidates should not be able to register as a professional or public accounting practice.
- A number of non-substantive changes to the Rules to ensure harmonization with the national rules. This is necessary as Alberta Rules were put into place prior to the national harmonized rules being completely finalized, due to the timing of unification in Alberta. These changes are "housekeeping" in nature.

The full text of the proposed changes is available on the CPA Alberta website.

VOTING IS EASY 2019 CPA Alberta Voting Process

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More information?

Visit www.cpaalberta.ca/vote2019

Vote Results

Announced at the CPA Alberta AGM

Thursday, September 26

Hyatt Regency Hotel, Calgary More information and registration at www.cpaalberta.ca

Select your voice on the CPA Alberta Board!

The CPA Alberta Board consists of 12 membersnine CPAs and three public representatives. The Board governs the business and affairs of the organization, and helps ensure CPA Alberta meets its mandate under the Chartered Professional Accountants Act. Specifically, the Board provides leadership and oversight to the organization's mission, vision, operating principles, strategic plan, and annual operating plan, in conjunction with the Chief Executive Officer.

This year, there are four open Board positions due to terms ending and the early departure of one Board member. As well, one Board member whose term was set to expire will be moving into the Vice Chair role; as such, he is not required to stand for re-election and may serve a total term in excess of the standard six years. This provision of the CPA Alberta Directives helps to ensure that Board members who take on executive roles are experienced and have familiarity with CPA Alberta issues and processes.

CPA ALBERTA BOARD CANDIDATES 2019

This year, 11 candidates are running for four open positions on the CPA Alberta Board. This includes two candidates who are running for a second and final term on the Board; these incumbents would provide continuity and bring familiarity and experience to the Board.

Alberta CPAs may also wish to consider that the CPA Alberta Governance Committee has identified the following competency areas and demographic characteristics of a candidate that would strengthen the expertise of the CPA Alberta Board and better balance the profile of the Board to reflect the membership at large:

- Be a resident of Northern Alberta outside of the Edmonton area
- Have the perspective of a professional accounting (public practice) practitioner from a small- to medium-sized firm
- · Have extensive governance experience, possibly including an ICD.D. designation
- Possess government relations skills and experience

On the following pages are profiles of the two incumbents seeking re-election as well as those candidates seeking first-time election.



INCUMBENT BOARD MEMBER SEEKING RE-ELECTION

K. John Fuller CPA, CA

MY PRIORITIES ARE TO IDENTIFY FUTURE POTENTIAL ISSUES THAT ALBERTA CPAS COULD FACE, ENSURE CPA ALBERTA CONTINUES TO CONSIDER WAYS TO PROTECT THE PUBLIC, AND SEEK OUT WAYS TO CONNECT ALBERTA CPAS.

Professional career

- Felesky Flynn LLP, Edmonton (2009-present)
- Barrister and Solicitor (2009), LLB, University of Alberta, with distinction (2008)
- Owner, Fuller & Associates, Tax Specialty Services, Grande Prairie (1998-2008)
- Accountant, Davis Kohlsmith & Kay Chartered Accountants, Grande Prairie (1995-1998)
- Articling Student, Arthur Andersen & Co., Calgary (1992-1995)
- CA designation received (1995), B.Comm, University of Calgary (1992)

Relevant experience

- Board Member, CPA Alberta (2016-present)
- Strategic Planning Committee, Felesky Flynn LLP (2017–present)
- Board Member, Edmonton CPA Club (2009-present)
- CPA Forum North Committee Member, Edmonton CPA Club (2009-present)
- Member, Entrepreneurial CPAs of Calgary (2013-2018)
- President, Grande Prairie CA Club (1998-2003)
- Committee Member, MLA led consultation group— RAPA (2014)

Candidate statement

As an active CPA Alberta member for over 20 years, I have had the opportunity and privilege to interact with many CPA members throughout Alberta. I am interested in continuing to give back to the CPA profession. As a partner at Felesky Flynn LLP and having an interest in the strategic planning matters for our clients and the firm, I believe that I can bring some helpful perspective and experience to the CPA Alberta Board. My priorities are to identify future potential issues that Alberta CPAs could face, ensure CPA Alberta continues to consider ways to protect the public, and seek out ways to connect Alberta CPAs.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

I feel most strongly about Strategic Priority #3—Dealing with Disruption. Technological change is continually disrupting the way in which accountants practice their profession. Many accounting functions are becoming more automated, and thereby replacing some of the learning opportunities for accounting students. In addition, since the tax laws have changed significantly over the last few years and have become more complex, there are more challenges in the areas of public practice that are having to be considered by Alberta CPAs.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

As part of my professional practice, I have had the opportunity to see, experience, and predict the impact of disruptive changes to the accounting and legal profession. As one of the leaders of a team that focuses on developing creative solutions to complex problems, our firm has been able to successfully navigate the many challenges created from a disruptive and dynamic Alberta economic and political environment.



INCUMBENT BOARD MEMBER SEEKING RE-ELECTION

Ruth McHugh MBA, FCPA, FCMA, ICD.D

I HAVE STRONG INTERPERSONAL SKILLS TO CONTRIBUTE EFFECTIVELY, AND I UNDERSTAND THE IMPORTANCE OF SETTING DIRECTION AND PRIORITIES AND FOCUSING ON STRATEGIC ISSUES.

Professional career

- Chief Operating Officer, Legislative Assembly Office of Alberta (2019-present)
- Chief Operating Officer, Office of the Auditor General of Alberta (2013–2019)
- Chief Financial Officer and Director of Operations, Art Gallery of Alberta (2011–2013)
- Director of Operations & Controller, Company's Coming Publishing (1985–2011)
- Fellow of CPA Alberta, FCPA (2015)
- Business Continuity Planning; Disaster Recovery Institute International, ABCP (2015)
- Institute of Corporate Directors, ICD.D
- ICD-Rotman, Directors Education Program (2014)
- Fellow of CMA Canada, FCMA (2010)
- MBA, Edinburgh Business School, Heriot-Watt University, Edinburgh, Scotland (2004)
- CMA designation received (1991)

Relevant experience

- CPA Alberta Board of Directors (2016-present)
- CPA Alberta Rules and Bylaws Committee Chair (2017-present)
- TELUS Edmonton Community Board (2016-present)
- Institute of Corporate Directors, Edmonton Chapter— Executive, Treasurer, Nominating and Governance Committee, Member Engagement Committee Co-Chair (2015-present)
- Canadian Council of Legislative Auditors HR Committee (2013–2019)
- Association of Professional Engineers and Geoscientists of Alberta (APEGA), Governance Committee (subject matter expert) (2016-2019)
- CPA Canada Women's Leadership Council (2015-present)
- Canadian Council of Legislative Auditors (CCOLA) HR Committee (2014-present)
- Co-Chair, Alberta Accountants Unification Agency Board (CPA Alberta Joint Venture) (2012–2014)
- Past Chair, CMA Alberta Board of Directors (2012–2014)
- Chair, Compensation and Evaluation Committee, CMA Alberta (2012-2014)
- Chair, CMA Alberta Board of Directors (two terms) (2010-2012)
- Vice Chair, CMA Canada Council of Chairs (2010-2011)
- Compensation and Evaluation Committee, CMA Alberta (2009-2014)
- Governance Committee, CMA Alberta (2009-2014)
- Vice Chair, CMA Alberta Board of Directors (2009–2010)
- Chair, Governance Committee, CMA Alberta (2009–2010)
- Director, CMA Alberta Board of Directors (2007–2009)
- Director, Audit and Risk Management Committee, CMA Alberta (2007-2009)

Candidate statement

I am an active and passionate professional accountant, MBA, and governance specialist. I've held C-Suite roles in both the

public and private sectors; steered mergers and acquisitions from both sides of the boardroom table—as board chair and as executive management; and I hold the credentials to manage risk and serve as an effective and experienced board member.

Having helped lead the merger of the Alberta accounting profession to successful conclusion, I'm eager to continue to contribute to its ongoing governance and enhance the benefits of membership for Alberta accountants.

I was privileged to be part of a small group of executives from across our country asked to recommend a national governance model for the merging accounting profession. This governance steering committee contributed to the development of eight guiding principles which went on to become the foundation for the Collaboration Accord adopted by the Chartered Professional Accountants of Canada. My involvement in this unique and historic governance development process provides a solid foundation for excellent board relations within CPA Alberta and to bring insight to national and regional issues affecting the profession.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

I think Strategic Priority #2—Understanding the Alberta Landscape, is particularly important today. The current economic realities are of concern to all Albertans. I believe Alberta accountants are eager to understand how membership in the profession can benefit their careers. A diverse career encompassing leadership roles in private industry, not-for-profit, government, and running a professional accounting firm and CPA training office equip me with the advantage of a broad outlook to understand and relate to the business and professional issues our members and key stakeholders face. This scope and perspective will be instrumental in helping the CPAA Board consider innovative ways to meet member needs, protect the public interest, and enhance the value of the CPA designation.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

In addition to the FCPA designation, I hold the ICD.D designation, which equips me with a solid understanding of the board's role in guiding a successful organization. I have strong interpersonal skills to contribute effectively, and I understand the importance of setting direction and priorities and focusing on strategic issues. I have governance and executive experience in the Alberta regulatory environment and understand risk management constructs and the impact of decisions on stakeholders.

I demonstrate high ethical standards and understand how to appropriately probe and question data and information presented. I exercise independent judgment, balance risk and innovation, exhibit mature confidence, take accountability for and support decisions once a full discussion has taken place and a decision has been arrived at by the Board. I embrace diversity of thought and operate in a spirit of cooperation and collegiality, encouraging others to express opinions.



Barry Hall CPA, CGA

I BELIEVE STRONGLY IN PROTECTING THE INTERESTS OF THE PUBLIC, ALONG WITH PROTECTING THE INTEGRITY OF THE PROFESSION.

Professional career

- Proprietor of Hall & Company Chartered Professional Accountants (September 2000-present)
- CGA designation received (September 2000)
- Accountant with Wainwright Accounting Services Ltd. (1993-2000)

Relevant activities

- Board Member of Encompass Credit Union (since February 2013)
- Charter Member of Rotary Club of Wainwright (since 2003)

Candidate statement

I have served on the Board of a Credit Union the past six years and feel that my experience can be of benefit to the CPA Alberta Board. My interests in being on the Board are to continue its fulfillment of the Charted Professional Accountants Act and to provide input on the various issues that arise. I believe strongly in protecting the interests of the public along with protecting the integrity of the profession.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

The strategic priority I feel most strongly about is Dealing with Disruption. Disruption has had a major effect on society in the past and present, and can impact the future with such change that if we are not adjusting to it, the strategic goals that have been set in the past can become outdated and require re-evaluation. How CPA Alberta adjusts to the change can affect how the public views our profession.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

I have been in public practice 26 years, of which the last 19 have been with my own firm. My client base consists largely of oil-related services businesses and farming operations. I have served on the board of a Credit Union for the past six years; during that time, the board went through the retirement of a CEO and subsequent hiring process of another. The board also went through a merger. I have taken courses through the Canadian Credit Union Director program. I believe that my experience in both public practice and on a board is well suited for a position on the CPA Alberta Board.



Vincent C. Vavrek CFP, FCPA, FCA, CGA, ICD.D

AS A COMMUNITY LEADER WITH A DIVERSE BACKGROUND, THE ABILITY TO ENCOURAGE ALL VALUES AND PERSPECTIVES AND ABILITY TO COLLABORATE AND EDUCATE, I FEEL I HAVE A PROFESSIONAL RESPONSIBILITY TO BE A VALUABLE CONTRIBUTOR TO THIS PROFESSION THAT HAS BEEN INTEGRAL IN MY LIFE.

Professional career

- Partner, Fletcher Mudryk LLP, Grande Prairie, AB (1994-present)
- Staff CA, Fletcher Mudryk & Co, CAs, (1993-1994)
- Fellowship, CPA Alberta (2015)
- Distinguished Service Award, Institute of Chartered Accountants of Alberta (2009)
- ICD.D, Institute of Corporate Directors (2011)
- CFP, Financial Planners Standards Council (1999)
- CA designation received (1992)
- CGA designation received (1991)

Relevant activities

- Current President and member of After Five Rotary Club of Grande Prairie (July 2018-present)
- Public Board Member of Alberta Blue Cross and member of audit committee (2014-present)
- Past Public Board Member of AESO (Alberta Electric System Operator) (2014–2017); Chairman audit committee (January 2016–March 2017)
- Recipient, Grande Prairie Regional College Board of Governors 2017 Award of Distinction (2017)
- Recipient, Clem E. Collins Award for outstanding Volunteer Commitment, Grande Prairie & District Chamber of Commerce (February 2010)
- Past chairman and Public Board Member of GPRC Board of Governors (2005–2014); Chair 2011–2014
- Past Chairman of Grande Prairie & District Chamber of Commerce (2003–2008)
- Past Treasurer and Founding director of the Community Foundation of Northwestern Alberta
- Founding Director and past Treasurer of Institute of Estate and Financial Planners
- Founding Director of Grande Prairie Regional College Alumni Association
- Past Chairman and Director of Grande Prairie Regional College Foundation
- · Member of Grande Prairie CPA Club
- Achieved CTM Status with Toastmasters International (1991)

Candidate statement

I believe that I have the abilities, objectivity, collaborative mindset, strategic thinking, and commitment to be considered for a Board Director position with CPA Alberta. I also feel my chosen career of over 25 years as an active member of the profession, leadership skills and training in governance, along with various Board roles, address requirements for this position.

As a community leader with a diverse background, the ability to encourage all values and perspectives, and ability to collaborate and educate, I feel I have a professional responsibility to be a valuable contributor to this profession that has been integral in my life.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

I feel strongly about every strategic priority because each priority has a different focus, yet there is an underlying element that binds them—trust. Each priority must operate on the principle that good governance creates and strengthens trust through leadership and relationships. Relationships are built at the speed of trust and it is through this end that we must build confidence and trust, in our organization for our members and the public, by focussing on all of these priorities.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

I am an enthusiastic team player with the ability to develop and maintain successful working relationships with business leaders, community leaders, Boards of Directors, management, and other stakeholder groups. My professional and Board experience, along with my governance training and ICD.D designation, make me an asset in any boardroom. I believe I have a duty to use and share these skills to assist the CPA Alberta Board to continue to move the strategic plan forward.



Betty Mah CPA, CMA

WITH THE WORLD ECONOMIES CONSTANTLY CHANGING AND SHIFTING, WE NEED TO BE POSITIONED TO BE ABLE TO GROW AND MEET THESE EVER-CHANGING GLOBAL NEEDS IN A PURPOSEFUL, ORGANIZED WAY WHILE ENSURING THE INTEGRITY AND COMPETENCIES OF OUR MEMBERS.

Professional career

- Manager, Private Loan Servicing, Alberta Investment Management Corporation (AIMCo) (2018-present)
- Director, Finance & Administration, Epic Investment Services, formerly Alasco Services Inc. (2017–2018)
- Director, Finance & Administration, Alasco Services Inc. (1996-2016)
- CMA designation received (1988)

Relevant activities

- Board Member and Treasurer, Edmonton CPA Chapter (2015-present)
- Member and Membership Committee, Edmonton CREW-Commercial Real Estate Women (2018-present)
- Treasurer, Mosaic Ridge Condominium Corporation (2008present)
- Board Member and Past-Chair, Edmonton CMA Chapter (1990-1997)
- Member, NAIT Accounting Advisory Committee (1994-2000)
- Member, Professional Experience Registration Committee, CMA Alberta (1994-1997)

Candidate statement

I have actively worked with CPA Alberta, the CPA Edmonton Chapter, and the CMA legacy organizations at the provincial and Chapter levels since receiving my designation, in order to promote the profession and provide guidance and experience to further accounting and its professionals in Alberta. CPA Alberta has identified five strategic priorities for 2017-2022, and all are vitally important to consistently keeping our designation provincially, nationally, and internationally recognized, while preserving the integrity of the profession and ensuring the competencies of its members. These strategic priorities are what I will work on as a Board member, providing the governance and working alongside CPA Alberta to ensure we continue to thrive as CPAs in this province. I welcome the opportunity to continue to be a voice representing Alberta CPAs as a Board member, be responsive to the challenges we face as business leaders, and enable continued successes.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

I feel most strongly about Strategic Priority #4—Achieving Smart Growth. With the world economies constantly changing and shifting, we need to be positioned to be able to grow and meet these ever-changing global needs in a purposeful, organized way while ensuring the integrity and competencies of our members. We need to be certain that public trust is maintained as we widen our reach, and that CPAs stay relevant and essential to all stakeholders. This priority meshes closely with #2—Understanding the Alberta Landscape, because in order to expand in a thoughtful, intelligent way, understanding how our province is shaping itself now and going forward is essential to the growth strategy.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

I have years of volunteer experience with the CPA and legacy CMA organizations as well as other business groups where I have contributed in steering these boards or committees towards their visions. The time I've spent mentoring CPAs in various roles and industries has further developed my appreciation towards our importance as professionals in this community. I have also worked in a variety of industries and closely with business professionals and understand their needs and the requirements of CPAs. Every one of the Board's 2017–2022 strategic priorities are fundamentally important to making CPA Alberta, and by extension CPAs, successful, and I would spend my time and effort working on the CPA Alberta Board by helping our profession move forward and continue to be relevant.



Andrew Rogan CPA, CA

I AM PROUD AND HONORED TO BE A PART OF A GROUP OF PROFESSIONALS THAT CAN PROVIDE VALUE WITHIN EVERY ASPECT OF OUR LIVES AND I WILL WORK DILIGENTLY TO NOT JUST CONTINUE BUT ENHANCE THIS VALUE FURTHER.

Professional career

- Fund Controller, EquiCapita (2019)
- Director of Finance, JSJ Investments (2017)
- CPA, CA designation received (2016)
- Accountant, EY Calgary (2014)
- Staff Accountant, MNP Edmonton (2013)
- BComm, University of Alberta (2013)
- · Co-op Student, KPMG Edmonton (2012)
- Business Analyst, Intelligent Imaging Systems (2012)
- Co-op Student, Expocrete Concrete Products (2011)
- BSc, University of Alberta (2010)

Relevant activities

- Director, Arthritis Society (2012-present)
- Member, Calgary "What's Next" focus group and think-tank (2019-present)
- Participant, AICPA Women's leadership conference (2017-present)
- Volunteer, Next Gen Men (2019-present)
- Panel Member, CPA Alberta Capstone presentations (2017, 2018)
- VP Finance, AIESEC Edmonton (2011-2012)

Candidate statement

I have been a CPA since 2016 and have embraced the responsibility that comes along with the designation. I have been inspired by many inspirational CPAs, and I have the passion and desire that is required to not only contribute to the CPA Alberta Board in a positive way, but also learn from other members. My goal is to be collaborative with the other Board members as well as the CPA Alberta membership to best guide the profession going forward. I value the designation greatly and take the duties and mandate associated with it seriously. My main motivation on the board will be to progress as a professional body, which in turn will drive progress for Alberta and Canada, benefitting future generations. I am proud and honoured to be a part of a group of professionals that can provide value within every aspect of our lives, and I will work diligently to not just continue, but enhance, this value further.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

I believe strongly in strategic priority #4—Achieving Smart Growth. I believe that many of the other priorities rely on #4 in order to be achieved. Understanding the growing list of needs and responsibilities for CPAs in the marketplace will ultimately help the profession to protect the public, gain an understanding of the landscape, and deal with disruption. Whether the challenges are due to fast-paced technological change or changing public policy, CPA Alberta needs to grow its own competencies and membership to face the challenges. By doing so, we will better serve and protect the public to fulfill our mandate. This will also help us understand the fast-paced changing landscape within Alberta, which in turn will allow for the CPA profession to remain agile with the constant disruption within the business community.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

I have been fortunate to have always been encouraged to be curious. From a young age, I was interested in learning and understanding everything I could. This passion continues, and has guided me on a career path that has allowed for gaining expertise with organizations that are on the leading edge of technology and social progress. I have been fortunate enough to be able to interact with local and global thought leaders to keep apprised of the threats and opportunities for Alberta. Whether the discussion is with a CEO of a start-up with a new type of disruptive technology or a community leader who is leading community-building initiatives, I always keep in mind how I, as a CPA, and the CPA profession can help. This provides me with an introspective look to how both I and the profession need to adapt to become stronger partners in Alberta's future.



Cody Austin CPA, CMA

AS YOUR REPRESENTATIVE ON THE CPA ALBERTA BOARD, I WOULD DILIGENTLY SERVE AS YOUR VOICE FOR PROGRESS, VIGILANT IN ADAPTING TO OUR CONSTANTLY CHANGING WORLD.

Professional career

- Co-Founder and Director of Business Development, Integrity Technology Solutions (2018-present)
- Manager of Audit & Accounting, Integrity Audit & Accounting (2014-Present)
- Senior Joint Venture Accountant, Devon Canada, (2008-2014)
- · CPA, CMA Designation received 2011
- MBA, the University of Calgary specializing in Entrepreneurship and Innovation, (Est. Completion 2019)
- BComm Accounting, University of Calgary, (2008)
- Institute of Internal Auditors, Certified Internal Auditor Program (CIA) (Est. Completion 2019)

Relevant activities

- Board and executive experience at a national industry association gained through the Petroleum Accountants Society of Canada (PASC)
- President of PASC (2015-2019)
- Board of Directors, Director of Education, PASC (2014–2015)
- Education Committee Chair, PASC (2011-2014)
- Canadian Representative for the Council of Petroleum Accountants Societies (COPAS)
- Recipient of CPA Alberta's Early Achievement award (2019)
- Outstanding Achievement award from PASC (2013)
- MBA program specialized in Entrepreneurship and Innovation with two courses in the Creative Destruction Lab Rockies (CDL-Rockies) program, which is a unique milestone-based program focusing on massively scalable science-based startups
- Experience with blockchain, smart contracts, artificial intelligence and machine learning

Candidate statement

As a born and raised Albertan, I aim to embody the "can-do" attitude that this province was built upon. Further, I believe I can bring a unique perspective to the CPA Alberta board as a young professional focused on entrepreneurship and innovation in the startup and small business areas. I am passionate about new technologies including blockchain, smart contracts, AI, and machine learning. I believe that CPA Alberta as an organization must be proactive and be on the forefront of these technological changes, particularly as they have the potential to disrupt the industry, and understand the role of accountants

within that framework. My drive to advance the accounting profession embodies that same "can-do" Albertan spirit and is evident throughout all aspects of my career, volunteer, and education activities. My vision is to see that our profession maintains its status as a leading provider of business solutions. As your representative on the CPA Alberta Board, I would diligently serve as your voice for progress, vigilant in adapting to our constantly changing world. I ask you to entrust me as a steward of the accounting profession in Alberta.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

Although all the strategic priorities are essential to the overall success of the profession, I am most passionate about the strategic priority, Dealing with Disruption. The ancient Greek philosopher Heraclitus said it best: "the only constant is the change," and those words have never been more real than today. Blockchain technology, smart contracts, machine-based learning, and Al are just some of the disruptive technologies that will shape the accounting industry in the near—and long-term future. I believe that CPA Alberta can become the tip of the spear leading the accounting profession with new technologies in a way that encourages smart growth in a responsible manner that fufills our mandate to protect the public

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

My experience on the executive and board of directors for the Petroleum Accountants Society of Canada has provided me with a wealth of knowledge of the unique accounting needs of the energy industry and associated professionals, as well as what it takes to create and serve on a highly-functioning board. I have experience working with multiple industry representatives, and government stakeholders, and have built and led teams of volunteer professionals to accomplish strategic and operational goals. I have experience working with small businesses and startups in Alberta and am an active member in the innovation space.

My MBA education has complemented my professional experience with a focus on entrepreneurship and innovation, which will help the CPA Alberta Board with the strategic goal of dealing with disruption.



Dawn Sauvé CPA, CA, MBA

I AM PASSIONATE ABOUT SUPPORTING MY COLLEAGUES TO REDUCE FEAR AND INCREASE THEIR RESILIENCY IN ORDER TO REFRAME CHANGE AS PROGRESSION, AND A SOURCE OF EMPLOYEE ENGAGEMENT AND PERSONAL GROWTH.

Professional career

- Director of Corporate Services, County of Grande Prairie No. 1 (2014-2019)
- Master of Business Administration, Royal Roads University (2017)
- Manager of Business Enhancement, City of Grande Prairie (2014)
- Senior Financial Analyst, City of Grande Prairie (2004-2014)
- Staff Accountant, MNP LLP (2000-2004)
- CA designation received (2003)
- Bachelor of Management, University of Lethbridge (2000)

Relevant activities

- Member, Local Government Administrators Association (2018–2019)
- Member, Government Finance Officers Association (2004–2019)
- Member, APEX Plus Pension Plan Advisory Board (2010– 2014)

Candidate statement

I am excited to stand for election to the CPA Alberta Board. I have been a designated professional in Alberta for 16 years, working in local government for much of that time. My public sector experience has honed my skills in negotiation, government relations, and strategic planning. My career has been spent protecting and serving the public interest as a member of CPA Alberta and a steward for municipal taxes. As a resident of Northern Alberta, I bring a unique perspective on the economic and social challenges faced by our profession in this vast geographic area.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

I am most interested in Strategic Priority #3—Dealing with Disruption, as our business environment is experiencing a period of exponential change due to globalization and technology. These large-scale changes require personal and corporate innovation for our members in non-traditional areas like strategic planning, data analytics, and securing our sensitive data in the digital age. These issues are affecting both public and private practitioners, through examples such as paperless assurance files or the changing role of corporate CFOs. I am passionate about supporting my colleagues to reduce fear and increase their resiliency in order to reframe change as progression, and a source of employee engagement and personal growth.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

I have significant experience in creating and monitoring highly complex budgets which can support the organization's long-term fiscal sustainability. I have also worked extensively with the PSAB handbook and mentored other professionals in public sector best practices.

As a senior administrator in municipal government, I have had the unique opportunity to gain experience in a variety of business processes—projects which have taken me out of the financial accounting realm. I am the Executive Sponsor for the corporate asset management for all municipal infrastructure, a new records management implementation, and corporate cyber security training. I also oversee risk management for my organization, which can support CPA Alberta as the organization performs risk assessment and develops mitigation strategies to protect the pubic and integrity of the profession.



Glen Gadowsky FCPA, FCGA

AS A BOARD MEMBER, I WILL FOCUS ON ENSURING CPA ALBERTA MAINTAINS SELF-REGULATION, OUR MEMBERS HAVE THE TOOLS AND TRAINING THEY NEED TO SUCCEED, OUR MEMBERSHIP GROWS. AND WE PROTECT THE PUBLIC.

Professional career

- Fellowship, CPA Alberta (2019)
- Partner, Gadowsky & Associates LLP (2012-present)
- Associate with another accountant (2006-2012)
- Principal, Glen Gadowsky Professional Corporation (2000-present)
- CGA designation received (2000)
- Began my accounting career in industry in Edmonton in 1988

Relevant activities

- Member, Edmonton Public Practitioners' Group (2000-present), Chair (2011-present)
- Member of the Advisory and Collaboration Committee, CPA Alberta (2018-present)
- Chair, Red Deer Public Practitioners' Conference (2014-present)
- Director, Edmonton CPA Club (2017-present)
- Director, Park Place Condominium Board (2013-present), President (2016-present)
- Director, Heritage Condominium Board (2014-present)
- Director and CFO, Sundaland Resources Ltd. (2007-present)
- Invigilator of CGA National exams (10 years)

Candidate statement

I have been an active member of both my profession and the CPA/CGA for over 20 years. In 2019, I was honoured to receive my fellowship from CPA Alberta and would like to thank the committee and Board for this recognition of my achievements. I am at a point in my career where I believe my experience and passion for our profession will be a valuable addition to the CPA Alberta Board. As a Board member, I will focus on ensuring CPA Alberta maintains self-regulation, our members have the tools and training they need to succeed, our membership grows, and we protect the public.

Answers to posed questions

Which strategic priority do you feel most strong about and why?

Though all the strategies are integral to CPA Alberta operating effectively, I am most passionate about #1— Protecting the Public. CPAs have worked diligently on self-regulation and maintaining tremendously high standards for its members.

As CPAs, we've dedicated much of ourselves to achieve a position of integrity and trust, and it's crucial we maintain that position. We need to guard our profession against complacency and sources that might undermine our professional standing. In doing this, we protect the public, increase confidence in the profession, build stronger relationships with our clients and colleagues, and ensure the fundamental development of future CPAs.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

My previous and current CPA Board, committees, panel, and roundtable experiences have given me a good basis in understanding the CPA Alberta regulatory system. My volunteer board work and career in industry and public practice has shown me what communities, families, and small- and medium-sized businesses have to contend with in order to succeed.

This experience has solidified my belief that we need to ensure CPAs are not so encumbered they can't succeed, and, now more than ever protect the public.



Sue Bohaichuk MBA, FCPA, FCMA, ICD.D

AS A BOARD MEMBER, I WILL STRIVE TO ENSURE THAT OPPORTUNITIES AND CHALLENGES ARE IDENTIFIED AND DEBATED WITH OUR MEMBERS SO THAT OUR WAY FORWARD IS COMPELLING AND PRACTICAL, WITH MEMBERS FEELING WELL INFORMED AND SUPPORTED.

Professional career

- Instructor, Accounting and Strategic Management, MacEwan University (1989-present, part-time)
- CEO, Alberta Urban Municipalities Association (2016-2017)
- Executive Officer of Advocacy, Alberta Urban Municipalities Association (2011–2015)
- Assistant Deputy Minister, Government of Alberta (2005– 2011)
- Chief Financial Officer, Government of Alberta (2000–2005)
- Senior Management Positions, Government of Alberta (1993–2000)
- MBA Leadership, University of Fredericton (2018)
- Fellowship received (2016)
- ICD.D (2015)
- CMA designation received (1989)
- Business Administration Diploma, NAIT (1984)

Relevant activities

- Board Director, Chair of Audit and Finance Committee, and Member of Governance Committee, Light Up the World (2019 to Present)
- Board Director and Chair of Finance and Audit Committee, Communities First (2018–present)
- Public Member, Capital Care Advisory Committee (AHS subsidiary) (2018-present), CEO for multiple not for profit and for profit subsidiary boards (2016-2017)
- Board Director, Chair of Risk Management Task Force, Member of International Development Committee, Member of Finance and Audit Committees, Goodwill Industries International (2009–2016)
- Board Director, Member of Finance and Audit Committee, Edmonton Space and Science Foundation (2009-2016)
- Board Director, Chair of Governance, and Member of Finance and Audit Committee, Goodwill Industries Alberta (2004–2009)
- Corporate Secretary, Human Rights and Multiculturalism, Wild Rose Foundation, Alberta Foundation for the Arts, and Edmonton and Calgary Jubilee Auditorium (2007– 2009)

Candidate statement

During my career, I have supported our professional organization through volunteering on committees relating to entrance exams, visioning, and achievement awards. I am excited by the opportunity to serve on the Board at a time when our profession is on the threshold of significant change associated with workplace demographics, technological advancements, and business complexity. I bring to the Board a drive to be bold and innovative in understanding and leveraging these and other disruptors so that we can continue to add value and meet client needs. While it is intriguing to consider new roles and how we may do our work differently, I am also mindful of the imperative to protect our fundamental strengths so that we can continue to be a trusted resource in protecting public interests. As a Board member, I will strive to ensure that opportunities and challenges are identified and debated with our members so that our way forward is compelling and practical, with members feeling well informed and supported.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

While our strategic priorities will collectively serve us well in our way forward, I am particularly committed to Protecting the Public, since this is job one for our profession. No matter how the business world changes, accountants must continue to be a respected and trusted voice. In order to do this, we must maintain high standards of integrity and ensure full regulatory compliance to retain our credentials. Understanding the landscape and keeping pace with technology will assist us with this priority, as it helps us understand what the public needs and how we can most effectively and efficiently carry out our work and communicate it to the public in a way that best serves their needs.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

As a post secondary educator, I have enjoyed training and mentoring aspiring accountants. I look forward to applying my extensive background in government relations, strategic planning, and board governance to CPA Alberta.



Ken Grimes CPA, CGA, MBA, BCOMM

MY GOAL IS TO CONTINUE TO SERVE THE CPA PROFESSION, AND TO ENSURE CPA ALBERTA DELIVERS THE HIGHEST QUALITY OF EDUCATION AND SERVICE TO ITS MEMBERS AND STUDENTS IN ORDER TO PROTECT THE PUBLIC AND CONTINUE TO BE RECOGNIZED AS A WORLD-CLASS ORGANIZATION.

Professional career

- Finance executive with extensive financial reporting and audit experience within the utilities, banking, oil & gas, transportation industries, and the public sector.
- Director, Performance Management and Compliance— Alberta Health Services (2014-present)
- Management Consultant (2010-2014)
- Various Controller/Corporate Controller/VP Finance roles in organizations ranging in size to \$2 billion in sales (1999-2010)
- Various internal and external audit roles (1981-1999)
- CGA designation received (1987)
- Masters of Business Administration—University of Alberta (1999)
- Honours Bachelor of Commerce—University of Windsor (1980)

Relevant activities

- CGA Alberta Board member (2007–2015) Audit Committee member (2012–2015)
- Parkinson Society of Alberta Board member, (2007-2010), Treasurer (2007-2009), Chair (2009-2010)
- CGA Exam Review Committee Chair—FN2 (Advanced Corporate Finance) (1998-2015)
- CGA Alberta—Instructor, Management Auditing (1996–1997)
- Alberta Credit Unions Internal Audit Committee—Chair and past Chair (1988-1990)
- Institute of Internal Auditors—Treasurer, Secretary, Second Vice President (1988-1991)

Candidate statement

I received my CGA designation in 1987 and have seen the significant strides made in the accounting profession while navigating through an ever-changing environment. My eight years on the CGA Alberta Board and four years on the Parkinson Society of Alberta Board set the base for understanding sound governance and reflect my passion and commitment, which helped guide these organizations forward to become stronger and more pertinent for their members. I was part of the CGA Alberta Board that had the vision and persistence to help bring together the CA, CMA, and CGA members. That change has made the CPA designation more relevant on the world stage and enhanced the status of the CPA brand in Alberta and Canada. My goal is

to continue to serve the CPA profession, and to ensure CPA Alberta delivers the highest quality of education and service to its members and students in order to protect the public and continue to be recognized as a world-class organization.

My significant leadership experience, my passion for the accounting profession, and my desire to contribute to a high calibre board are the reasons I have chosen to apply for the CPA Alberta Board, and I ask that you vote for me.

Answers to posed questions

Which strategic priority do you feel most strongly about and why?

While all of the strategic priorities are important, I believe that priority #1—Protecting the Public, is the foundation on which a self-regulating organization must operate. This is achieved by delivering a rigorous, high-quality educational product, with high ethical and knowledge standards demanded of all students and members. CPAs must be viewed as having the highest levels of integrity, professionalism, and knowledge to garner the public's trust. Without this trust, the CPA designation's credibility is severely tainted. Conversely, with strong public trust and the regulatory structure to support it, the CPA will be viewed as a premier designation with impeccable credentials and will open doors of opportunity for our members.

How do your skills and background position you to positively contribute to the CPA Alberta Board and help meet these strategic priorities?

I am a financial leader with over 35 years of experience in both the public sector and private industries, giving me a broad based knowledge of the accounting, business, and public environments. My CGA Alberta and Parkinson Society of Alberta board experiences, and understanding of the accounting profession, will allow me to provide meaningful insights, commentary, and strategic direction that will allow the CPA profession to move forward in meeting member, student, public, and stakeholder needs. Having significant experience of exercising sound judgment to successfully remedy challenging and difficult situations is part of the tool kit I bring to this position. Finally, I will bring a passion to the Board and can invest the time required to deliver a thoughtful and strategic perspective to issues that will ultimately best serve CPA Alberta members.



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RISK AND REPUTATION

Maintaining the integrity of the CPA profession.

ACCOUNTING STANDARDS

Please note that, unless stated otherwise, more information and access to publications and documents mentioned in Accounting and Auditing Standards, Professional Standards, Practice Matters, and Tax Matters are available at cpacanada.ca.

Learn about accounting standards changes

Do you have private enterprise or not-for-profit organization clients? The AcSB Domestic Standards Update for Part II and Part III webinar overviews upcoming changes to the *CPA Canada Handbook*, including:

- · Section 3400, Revenue;
- Section 4410, Contributions Revenue Recognition; and
- Other projects for agriculture, combinations, related party transactions, and narrow scope amendments.

IFRS Summary Resource Guide updated

CPA Canada has updated its International Financial Reporting Standards (IFRS): Summary Resource Guide. This guide is a comprehensive listing of CPA Canada's resources on topics such as:

- · Applying IFRS in the mining industry;
- Applying IFRS in the oil and gas industry;
- Financial reporting alerts;
- Application guides;
- · Adopting the IFRS framework for the first time;
- Webinars:
- · Collection of external resources;
- · Model IFRS financial statements; and
- Other IFRS resources.



Anti-money laundering guidance for accountants

Accountants and accounting firms are subject to the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (PCMLTFA) (www.fintrac-canafe.gc.ca/re-ed/accts-eng. asp) when they engage in any of the following activities on behalf of any individual or entity, or give instructions on behalf of any individual or entity with respect to:

- · Receiving or paying funds;
- Purchasing or selling securities, real properties or business assets or entities; or
- Transferring funds or securities by any means.

If you undertake any of these activities, you are required to implement a compliance program to meet your obligations under PCMLTFA. Download the Guide to Comply with Canada's Anti-Money Laundering (AML) Legislation from CPA Canada to help you address the requirements.

AUDITING AND ASSURANCE STANDARDS

Major changes to quality management proposed

The Auditing and Assurance Standards Board (AASB) is proposing significant changes to the foundational quality control standards at the firm and engagement level. The Board has issued the "Quality Management at the Firm and Engagement Level, Including Engagement Quality Reviews" exposure draft for comment.

The standards will apply to "related services engagements"—this includes compilations (Section 9200), agreed-upon procedures engagements (Section 9100 and 9110), and engagements to report on supplementary matters arising from an audit or a review engagement (CSRS 4460).

CPA Canada has published an Audit and Assurance Alert: Quality Management to help practitioners learn more about the impact of this exposure draft.

In addition, it is recommended practitioners view the archived "Explore the AASB's Exposure Draft on Quality Management" webinar to find out how these proposed standards might affect their current practice.

CAS 540 revised

CPA Canada has issued an "Audit and Assurance Alert: CAS 540, Auditing Accounting Estimates and Related Disclosures" to raise awareness about the impact to all auditors resulting from changes to current CAS 540, regardless of



the size or type of entity whose financial statements are being audited. These revisions are effective for audits of financial statements for periods beginning on or after December 15, 2019.

Auditor's consent amended

A new Audit and Assurance Alert: Section 7170, Auditor's Consent to the Use of the Auditor's Report in Connection with a Designated Document addresses the auditor's responsibilities when responding to requests to consent to the use of their report. These requirements come into effect as of, and are applicable to, an auditor's consent provided on or after June 1, 2019.

Auditor Reporting Guide updated —third edition

CPA Canada has updated its auditor reporting guide Reporting Implications of Canadian Auditing Standards once again. This publication promotes consistency in the form and content of practitioners' reports by providing guidance with respect to commonly occurring circumstances in a Q&A format along with illustrative reports.

Auditing clients with cryptocurrencies

Auditing in the Crypto-Asset Sector was created by the Canadian Public Accountability Board highlighting the risks that should be considered by auditors.

In addition, please note that CPA Canada's *Audit Considerations Related to Cryptocurrency Assets and Transactions* discusses considerations related to auditing an entity with material cryptocurrency assets and transactions under the Canadian Auditing Standards.

The above auditing resource is in addition to *An Introduction to Accounting for Cryptocurrencies* that CPA Canada issued in May 2018.

Specified auditing procedures changing to agreed-upon procedures

Do you perform "specified auditing procedures" under current CPA Canada Handbook Section 9100? If so, you should be aware that the Auditing and Assurance Standards Board issued an exposure draft of proposed CSRS 4400 *Agreed-upon Procedures Engagements* that could change how you perform such engagements.

The proposed standard covers agreed-upon procedures engagements on any financial and non-financial subject matter, and enhances many aspects of agreed-upon procedures engagements. CPA Canada has provided a free webinar for practitioners to hear directly from the former Chair of the international Agreed-upon Procedures Task Force and understand what is being proposed for the new standard.

RESOURCES AVAILABLE FROM CPA CANADA

The following lists highlight topics that Alberta CPAs may be interested in learning more about. Please search these topics on **cpacanada.ca** for more information.

TECHNICAL:

- Cybersecurity: stay up to date on the potential threats related to cyberattacks.
- Al fundamentals: learn about the evolution of data, Al, and computer power; commonly used Al buzzwords and terms; and how Al might affect your work.
- Big data: find out what the convergence of big data and AI means for CPAs, and what future skills are needed to succeed in an AI and data-driven world

DIRECTORS:

- Strengthening stakeholder engagement: learn how your board of directors can constructively engage with stakeholders to help sustain long-term organizational interests.
- Questions directors are asking about climate change: this publication outlines 20 questions for boards of directors to ask in overseeing organizational risk management, business strategy, and performance in the context of climate change.

NON-PROFIT ORGANIZATIONS:

- The right board of directors: learn about the recruiting process; orienting, developing, and renewing directors; director assessments; and disclosing governance practices to stakeholders.
- Improving performance measurement: learn how to achieve strategic objectives in uncertain, unpredictable, and volatile environments.
- Handling HR: this publication outlines 20 Questions Directors of Not-For-Profit Organizations Should Ask About Human Resources to help directors fulfill their governance role in human resources
- Improving NPO collaboration: a free webinar based on the publication Board Oversight of Not-for-Profit Collaboration: Questions for Directors to Ask

SUSTAINABILITY:

- Environmental, social, and governance issues: find out about key environmental, social, and governance (ESG) trends and their different reporting frameworks.
- Canada's sustainable finance movement: read about Canada's initiatives to engage the business community and encourage the necessary investment required to adapt to climate change and transition to a low carbon economy.



The fourth annual celebration of the CPA profession in Alberta took place from June 1 to 8 and brought over 2,200 attendees from across the province together to celebrate, connect, and learn. It was an outstanding week that allowed us to honour the accomplishments of Alberta CPAs and the profession.

Thank you to all of our Elevate 2019 sponsors, including our Presenting Sponsor, CPA Insurance Plans West, and our Platinum Sponsors, Recruitment Partners and Reynolds Mirth Richards & Farmer LLP (RMRF).

We look forward to seeing you at Elevate 2020. To mark the fifth anniversary of the CPA profession in Alberta, we're taking Elevate to the Fairmont Banff Springs! Elevate 2020 will take place from May 28 to 31, 2020 in Banff and promises to be the biggest celebration yet. Watch out for more details later in the year.







IN MEMORIAM

CPA Alberta notes with sorrow the passing of the following Alberta CPAs

Calgary

Brian Aitken CPA, CA Henry Ambrose CPA, CA Madeleine Carignan CPA, CGA Maureen Duval CPA, CGA Kenneth (Ken) Eades CPA, CA

Leah Escabillas CPA, CGA

Edmund Harris CPA, CMA

Frederick Hobday CPA, CA

Karen Hyde CPA, CMA Kathy Kim CPA, CMA

John Krawchuk CPA, CA

Neil Kuntz CPA, CA

Graziano Luppi CPA, CA

Douglas Martin CPA, CA

Dale Miller CPA, CA

Robert (Bob) Owen FCPA, FCMA

William Tidball CPA, CA

Charles (Peter) Valentine FCPA, FCA

Dale Venn CPA, CMA

Tianying (Tina) Wang CPA, CGA

James Wilson CPA, CA

Del Zingle CPA, CA

Camrose

Deidrie Richardson CPA, CMA

Carseland

Robert Jacobs CPA, CA

Chestermere

Quyen Bui CPA, CGA

Cochrane

Robert (Bob) Campbell CPA, CA Earl Lewis CPA, CA

Edmonton

Edward (Neil) Blue CPA, CMA
Glenn Brown CPA, CMA
James Glasier CPA, CMA
Salim Johnson CPA, CMA
Tariq Kamal CPA, CGA
Ronald Larmour CPA, CA
Leo Mickelson CPA, CA
Eugene Petruk CPA, CMA
Randal Shopik CPA, CA

Hay River, Northwest Territories

Gordon (Doug) MacLennan CPA, CA

Innisfail

Maxwell (Max) Edgar CPA, CGA

Kelowna, B.C.

Gary Penrose CPA, CA

Keremeos, B.C.

Lon Sharman CPA, CA

Lloydminster, Saskatchewan

Barbara Bright CPA, CA

Morinville

Henry Chalifoux CPA, CGA

Ottawa, Ontario

Michael Ferguson CPA, CA

Red Deer

Richard Anderson CPA, CA T.A. (Bert) Pearson FCPA, FCGA

Regina, Saskatchewan

Howard (Robert) Arscott CPA, CA

Sackville, New Brunswick

Constance MacKinnon CPA, CMA

Salt Lake City, Utah

John Bradshaw CPA, CA

Sherwood Park

Dale Hawn CPA, CA

Taber

Katherine (Karen) Hamilton CPA, CMA

Toronto, Ontario

Michael Zablocki CPA, CA

North Vancouver, B.C.

Charles (Edward) Butterfield CPA, CA

Victoria, B.C.

David Heron CPA, CA

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