

Dividends

THE MAGAZINE FOR ALBERTA'S CHARTERED PROFESSIONAL ACCOUNTANTS



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ACCOUNTANTS
ALBERTA

Summer 2018

CPA ALBERTA ACHIEVEMENT AWARD RECIPIENTS

Meet the 42 individuals
honoured this year



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VOTES

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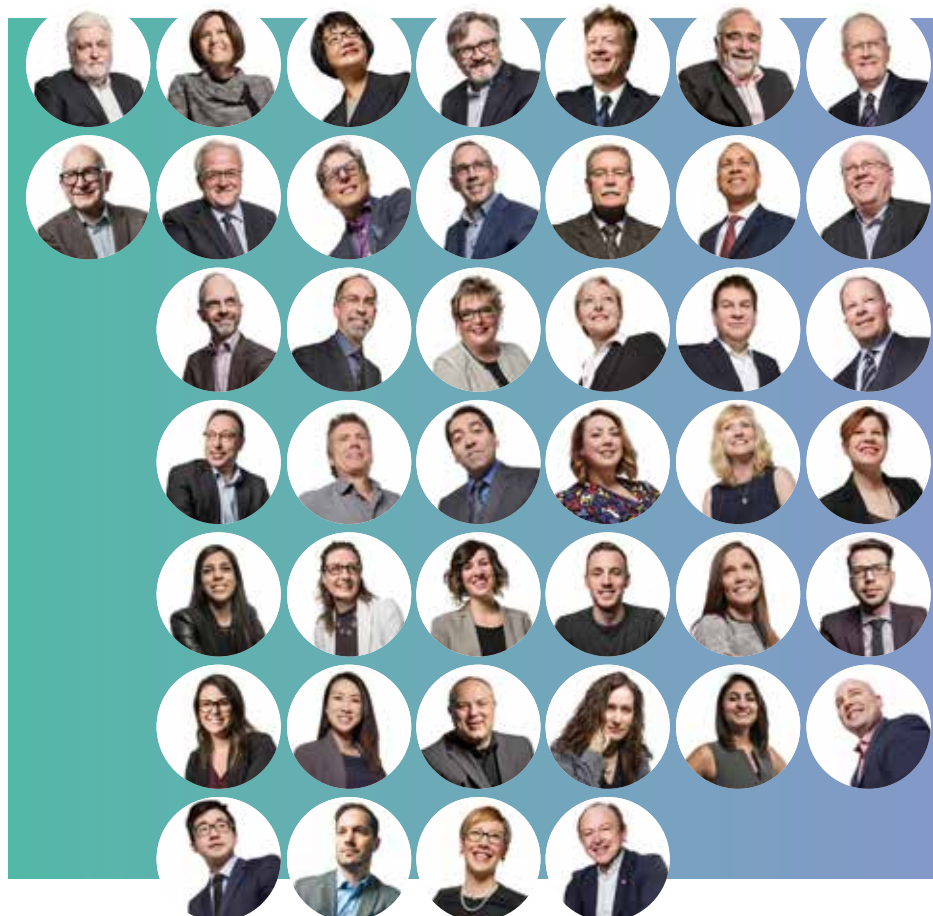
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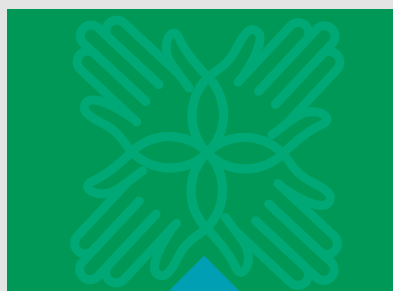
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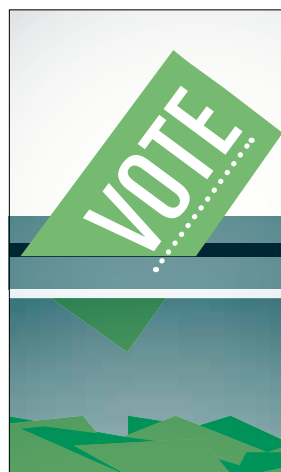
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Rachel Miller FCPA, FCA



Making a difference

The Summer Issue of *Dividends* is always one I look forward to, as we shine a light on those CPAs who are being recognized for their ability to make a difference—our CPA Alberta Achievement Award recipients. Regardless if it is in their community, their organization, or their profession, these individuals are having a positive impact and, in doing so, are contributing to the stellar reputation of the CPA profession.

Speaking of making a difference, the other focus of this issue of *Dividends* speaks to an easy way for all Alberta CPAs to have an impact in the profession. The 2018 CPA Alberta voting period, to both fill an open position on the CPA Alberta Board and to approve changes to our Bylaws, is from August 22 to September 18. Make sure you take the time to review the relevant information, including candidate profiles, and then cast your ballot once voting opens. Have your say in the future of your profession later this summer.

Until then, I wish all Alberta CPAs an enjoyable summer.

Rachel Miller FCPA, FCA
Chief Executive Officer

Celebrating the profession: Elevate 2018

Elevate 2018, the third annual celebration of the CPA profession in Alberta, took place from May 12 to May 17 and brought more than 2,000 attendees from across the province together to celebrate, connect, and learn. Over the course of six days, CPA Alberta held 11 different events as part of Elevate 2018. New additions to the Elevate lineup, such as Elevate Your Mind and the CPA Assist Volunteer Days, were especially popular and gave members additional valuable opportunities to connect and learn.

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Dividends

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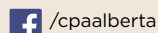
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ISSN 2369-6710 PRINT
ISSN 2369-6729 ONLINE



Dividends is published by CPA Alberta. The magazine is distributed to more than 28,000 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.

IN BALANCE

Briefings for your personal and professional success.



77%

connect to the office even during their vacation

40%

check-in with work often or always

Vacation: How do you compare?

With summer in full swing, you and many of your CPA colleagues are taking much-deserved time away from the office. But are CPAs really “recharging” on vacation? If your answer is “no,” you are not the only one.

To find out more about Alberta CPAs’ vacation habits, an informal poll was held during CPA Alberta’s recent Elevate Your Mind Professional Development conference. Visitors to the CPA Assist booth at Elevate Your Mind were asked “how often do you stay connected to work during your vacation?”

CPAs stay connected

The results showed 77 per cent of respondents connect to the office even during their vacation, with almost 40 per cent saying they check-in with work often or always. That is strikingly higher than the population at-large: according to surveys by Robert Half, 35 per cent of Canadian employees connect with work at some point during their vacation and 65 per cent do not. Within the professional realm specifically, 56 per cent said they’ll maintain some contact with work, making CPAs stand out even when compared to other professionals.

More data comes from Captivate Office Pulse Research, which collected data from North American professionals in top markets to find out their vacation plans.

Unplugging from office responsibilities

A key finding of those surveyed by Captivate was that Canadian professionals are able to unplug and enjoy their vacation time

to the fullest. Only 23 per cent of participants surveyed would work for 30 minutes a day while on vacation, while 68 per cent say they wouldn’t work at all.

Average vacation days taken

24 per cent of Canadian respondents planned on taking six to ten days for summer vacation, while 32 per cent planned to take off ten or more days. The survey also found that the most popular time to take summer vacation was August. However, Canadian female professionals preferred taking their holiday in July.

Rest and relaxation

Canadians really enjoy unwinding and relaxing—68 per cent of respondents reported that their plans for summer vacation included rest and relaxation. With 52 per cent, the second most popular activity was spending time with family.

Regardless of vacation plans, the best advice is simply take some. While there may be valid reasons for connecting to the office while away, it is important to remember that vacations are not only enjoyable, but beneficial. They have been proven to reduce stress, decrease burn out, and increase happiness. So, strive to make the most of this year’s summer vacation season!

Four ways to have a great staycation

As busy professionals, it's often difficult to find time to fit in all of the activities we'd like to do during the year, especially with young children and/or a grueling work schedule. Instead of a vacation spent travelling, a staycation might be a great option. If you are planning on staying in town, incorporate a couple of the activities below to keep you busy.

Take your bike out or go on a run

As summer days are longer, this is the ideal opportunity to enjoy the lengthier evenings. Take your bike out for a ride or go for a jog or walk around the neighbourhood; there are many activities that incorporate the outdoors.

Read a book

Looking forward to unwinding from the stress of work? Take this time to relax with a book and catch up on the latest bestsellers or old favourites. Reading is a great way to decompress. Discover the newest novels or check out a used bookstore in your city for classic reads.

Host a barbecue

Catching up with old friends and seeing family is a great way to spend your staycation. Take advantage of Alberta's great weather and plan a backyard barbecue featuring the province's local offerings.

Attend local festivals and concerts

Exploring the city you live in is a fun way to spend time, especially in the summer. There are many great, local activities offered across Alberta including many that are free. Visit www.travelalberta.com for concerts, festivals, and activities to discover with friends or children. Occasionally events have an admission fee, but this is a great opportunity to discover local artists and businesses.

Source: Forbes <https://www.forbes.com/sites/steveodland/2012/05/31/16-things-to-do-on-a-staycation/#4a7b1fe06819>

Add PD to your vacation

As an Alberta CPA, you are required to have **20 hours of continuous professional development annually** (of which 10 hours must be verifiable). As well, you must complete 120 hours of PD over a three-year rolling cycle, of which 60 hours must be verifiable. This ensures that CPAs are learning new technical competencies, growing their professional and personal skills, and bringing these valuable skill sets to their work roles. Vacation time can be a great opportunity to utilize downtime to meet your PD requirements. Here are some quick and easy ways to incorporate PD into your summer vacation.

Online learning

For many people, in-person classes might not be possible with time constraints, which is why some CPAs prefer the flexibility of online learning. CPA Alberta offers a variety of courses to suit all needs. Online classes let you work at your own pace from the comfort of your own home! Visit the CPA Alberta website, www.cpaalberta.ca for a list of courses available. Classes are also offered throughout the year on a variety of interesting topics for professionals across all industries.

Find work conferences in new cities

Had your eye on an interesting conference that happens outside of your hometown? This could be the perfect opportunity for you make your work trip into a worthwhile vacation, too. Attend a professional development conference during the day and explore the sights of the city afterwards. You'll be able to grow your PD skills and take advantage of a holiday. Two great opportunities upcoming in the profession are the 20th World Congress of Accountants, taking place in Sydney, Australia from November 5 - 8 and, a little closer to home, CPA Canada's The ONE, which is in Halifax, Nova Scotia, from October 1 - 2.

Sources: CPA Alberta Daily Dividends <https://dailydividends.cpaalberta.ca/gain-a-global-perspective-at-these-two-out-of-province-events/> ; EdSurge <https://edsurge.com/news/2016-07-18-3-types-of-summer-pd-that-won-t-sacrifice-your-vacation>



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THE 2018 CPA ALBERTA ACHIEVEMENT AWARD RECIPIENTS

Here are 42 faces
to remember

The Chartered Professional Accountants of Alberta are proud to honour these 42 individuals for their significant contributions to charitable and community causes, as well as to the accounting profession. Their dedication to excellence in all they do was celebrated at the 2018 Elevate Awards Gala, held on May 12 in Edmonton.

For a more detailed biography of this year's honourees, visit **cpaalberta.ca** and search "2018 Award Recipients"

Photography by Laughing Dog Photography, Trudie Lee Photography, Jaime Vedres Photography, and Beauchamp Photography

LIFETIME ACHIEVEMENT AWARDS

The Lifetime Achievement Award formally recognizes Fellows of the Chartered Professional Accountants who have continued to render exceptional services to the profession or whose achievements in their careers or in the community have earned them distinction and brought honour to the profession.



Harold Kingston FCPA, FCA

Since earning his designation in 1975, Harold has continued to share his expertise and add value to organizations and those around him. He has had an outstanding professional career, growing his distinguished skillset at Kingston Ross Pasnak (KRP) LLP. Until his retirement as a partner in 2017, Harold used his talents to lead and build KRP into one of Edmonton's most successful and well-respected mid-sized firms.

Outside of his vast career achievements, Harold has brought his drive and commitment to a variety of noteworthy organizations. His deep-rooted dedication has seen him participate in a number of significant committees and boards to help advance the profession, such as the Professional Conduct Committee, Discipline Tribunal Roster, Joint Standards Directorate, and Recognition Committee.

It is in his extensive community volunteer roles where Harold also truly shines. Harold exudes the same leadership, determination, and professionalism in these roles that have set him apart in his career. Harold's broad scope of work on Northlands' Board of Governors, MacEwan Community College (now MacEwan University) Board, and the Canadian Breast Cancer Foundation Board, among others, helped these organizations reach new levels of success.

For his contributions, among other accolades, Harold was awarded Fellowship in 2004.



Merwan Saher FCPA, FCA

Merwan was appointed Auditor General of Alberta in April 2010. His career as a legislative auditor began with the Office of the Auditor General in 1980, where he has engaged in various roles. Throughout his professional journey within the office, Merwan's devotion to improving the Alberta public service has grown unceasingly, fueling his decision to dedicate his career to the province. With nearly four decades of service in the Office of the Auditor General of Alberta, Merwan has shown an unwavering commitment to helping government managers wisely use the funds and resources that have been entrusted to them.

Merwan became a member of the Institute of Chartered Accountants in England and Wales in 1972, and a member of the Institute of Chartered Accountants of Alberta in 1982. In 2012, he was made a Fellow of the Chartered Accountants of Alberta (FCA). Merwan has always been actively engaged in the profession, and has volunteered in a number of ways, from sharing his expertise on many national and international groups to recounting his personal story with post-secondary students considering an accounting career.

Specifically, Merwan's service has included the Canadian Council of Legislative Auditors, the Public Sector Accounting Board Task Force on Indicators of Financial Condition, as well as a study group on accounting bases used in Canadian government budgeting. Currently, he is a member of CPA Canada's Public Sector Accounting Board Conceptual Framework Task Force. At the international level, Merwan has provided mentorship and guidance to other governmental auditors in an effort to ensure key learnings are shared on efficiencies in performance auditing.

Despite his busy professional life, he has also found time to give back to the community, including volunteering at the Bissell Centre, Festival of Trees, and leading the Office of the Auditor General's annual United Way campaign.

FELLOWS OF THE CHARTERED PROFESSIONAL ACCOUNTANTS

The Fellow of 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.



Tricia Antonini FCPA, FCA

Tricia has spent her entire career at PwC. She is a leader at the firm, recognized for her expertise and commitment to the development of her colleagues. She is a sought-after coach and mentor, renowned for her caring nature and wise counsel. Tricia brings this same passion to her volunteer commitments. Most notably, she has made invaluable contributions to cancer services for patients in the province—a perspective informed by her own battles with the disease. Tricia is a leader who serves as an inspiration in her professional and personal life. Whose dedication, passion, and devotion to her profession and volunteer roles are exemplary.

Neil Cockburn FCPA, FCA

Neil is a partner at Kingston Ross Pasnak LLP. He earned his designation in 1985 and has been a dedicated, engaged, and active member of the profession ever since, participating in a number of professional committees and task forces. He has also shared his expertise through leading courses, seminars, and presentations. A valued mentor, colleagues say Neil inspires individuals to follow his lead in the pursuit of professional excellence. Serving the community is also high on Neil's list of priorities. He is a consummate professional, an ambassador, and genuine advocate for the accounting profession.



Eleanor Chiu FCPA, FCA

Eleanor is a prominent leader in the business and philanthropic community in Calgary. She is genuinely passionate about ensuring her contributions make a significant difference. Her long list of volunteer roles have included sitting on the Mount Royal University Board of Governors, Alberta Children's Hospital Board, and Trico Charitable Foundation Board. In her role as Trico's Chief Financial Officer, she helped build the company from a small business in Calgary to one of Canada's 50 Best Managed Companies—a testament to her business acumen, and professional and personal strengths.



David Elzinga FCPA, FCA

David is a true leader. As a founder of the Business Fore Calgary Kids Foundation, he's helped the organization to raise over \$2.5 million for children's charities in Calgary. He is one of the pioneers of and foremost authorities in forensic accounting, and currently brings his expertise to the Alberta Securities Commission as manager of investigations. David has always been active in the profession, including, most recently, serving as the CPA Canada representative on the AICPA's National Accreditation Commission.



Gill Hermanns FCPA, FCGA

Gill recently retired as senior vice president at Alberta Gaming and Liquor Commission (AGLC). There, he was known and admired by his colleagues for his expertise, high level of professionalism, and integrity. A selfless leader, Gill also devoted himself to making the community a better place through thousands of hours volunteering for youth, including for minor hockey, soccer, and Scouts organizations. His sound judgement, knowledge, and generous spirit makes Gill an ideal role model for CPAs.



Wayne Irvine FCPA, FCA

Wayne earned his designation in 1984 and is a senior instructor at the Haskayne School of Business. He is a devoted teacher, whose commitment to the education of his students is evident through his teaching. Wayne is an avid believer in connecting the “real-world” to his students. His tireless efforts to partner with accounting firms has benefited students immensely, giving them a better understanding of the real-life practice of the accounting profession and opportunities for future employment and success. His efforts have had a positive impact on many current CPAs, and will resonate well into the future.



David Janzen FCPA, FCA

David has had an exceptional career, during which he has shaped teams that are service-oriented, professional, respected, and committed to exceeding expectations. This is especially evident in David's role as the Chief Financial Officer at Fountain Tire Ltd., and as the former CFO and acting CEO at the Northern Alberta Institute of Technology. A generous and humble leader, he has a reputation for being more committed to ensuring others receive credit for success than receiving personal recognition. These same qualities, along with his commitment to excellence, extend past the boardroom to his tireless work with numerous volunteer organizations.



Marc Joiner FCPA, FCA

Marc is a role model and mentor to many of his colleagues within his firm, Deloitte, in the business community, and beyond. His support of the community and the profession is unwavering. Marc is described as a “connector” who brings people and organizations together to achieve common goals. An active member of the community, his service includes devoting many years to the United Way of Calgary and Area and serving on the boards of the Calgary Waldorf School and the Calgary Philharmonic Orchestra.



Jerry Kavanagh FCPA, FCA

Jerry consistently exhibits the finest qualities of a CPA: integrity, dedication, and accountability. These characteristics make him a great leader and an inspiration to others—in the profession and the community. He started his career at PwC in 1983, and for the past 22 years he has been a partner at the firm. In the community, Jerry has served on the CPA Alberta Discipline Tribunal; Committees of the Chamber of Commerce and Edmonton Economic Development Corporation; boards of the Royal Alexandra Hospital Foundation, Derrick Club, and Edmonton Festival Marathon Society; and, as a hockey and soccer coach.

Kevin Keith FCPA, FCA

Kevin is described as a role model, leader, coach, and mentor, who has built his reputation on integrity and expertise. Kevin spent his career at KPMG in Lethbridge. Kevin is dedicated to giving back to his community. Perhaps most notably, he has contributed many hours to organizations that help build and strengthen the Lethbridge community. This includes serving on the board and various committees of the Community Foundation Lethbridge & Southern Alberta, on the board and Senate executive of the University of Lethbridge, and on the board of the United Way of Lethbridge.



Ross McNichol FCPA, FCA

Ross's tireless devotion to the profession and the community is just one of the many strong qualities he possesses. His wisdom, candour, thoughtfulness, and professionalism has had a positive impact on his peers and colleagues at Calvista LLP, DNTW LLP, and Ross B. McNichol Prof Corp. Away from the office, Ross's devotion to advancement of the profession holds the same level of commitment. He has been a great promoter and advocate for small practitioners in the Calgary area. Perhaps most impressively, he has spent over 20 years and thousands of hours as a key organizer of the highly successful CPA Banff Small Practitioners' Forum.



Christopher Lee FCPA, FCA

Christopher's passion for his work, the profession, and his community volunteer roles is unmistakable. He is a driving force at Deloitte, sharing his expertise and advice as regional managing partner, prairie region, and serving the firm as co-chair of the national marketplace committee. His leadership and commitment to clients is an important piece of Deloitte's success. Despite his busy career responsibilities, he has found the time to give back to both his profession and the community, including previously serving as the president of the Canadian Institute of Chartered Business Valuators and Theatre Calgary Board, and currently involved in Gold Medal Plates, the Calgary Olympic Bid Committee, Global Business Forum, and SAIT's Business Advisory Council.



John Stelter FCPA, FCA

John is a partner at KPMG in Edmonton. His dedication to helping clients is unrivalled, leading his clients to praise his invaluable contributions and his understanding and supportive nature. Despite his demanding and time-consuming professional obligations, John has always found opportunities to use his knowledge and enthusiasm in volunteer roles as well. He has served on many committees and task forces for post-secondary institutions and professional groups, including as a member of the board of the CPA Western School of Business and a member of CPA Alberta's Bylaws and Rules Committee within the profession.



Vivien Wulff FCPA, FCA

Vivien is an accomplished CPA professional, who successfully balances her professional and volunteer commitments. She exhibits the hallmark characteristics that define the profession—honesty, integrity, and professionalism. Vivien is the Chief Operating Officer in the Faculty of Medicine and Dentistry at the University of Alberta. She has made a difference internationally, by helping to bring meaningful change with the Rotary Operations Esperanza, an adult and pediatric orthopedic medical and dental mission to Ecuador. Her volunteer efforts are felt closer to home as well, with her involvement on boards and committees of many organizations including CPA Canada, United Way Capital Region, and The Support Network.



Rick Whitley FCPA, FCA

Known within KPMG for his steadfast ability to provide exceptional service to many of the firm's largest and most complex clients, Rick's reputation as a leading business advisor within the profession and business community is well-deserved. Rick ensures client needs are met by prioritizing mentoring and coaching each member of his team. Rick is also an active leader in the community; some of the worthy organizations he has served include the Calgary Counselling Centre, Sheldon Kennedy Advocacy Centre, and United Way.

Tracey Zehl FCPA, FCA

A respected leader in the business community, Tracey brings professionalism, a positive attitude, and value to the organizations she is involved with and to the people around her. Whether it's in her role as managing partner with Grant Thornton LLP or in her numerous volunteer positions, Tracey finds the time in her busy schedule to contribute fully to every project. Passionate about giving back to her community, Tracey is, and always has been, an active volunteer. She currently serves in various roles for the Calgary Exhibition and Stampede and Tourism Calgary. She has also served on the board of Ronald McDonald House of Southern and Central Alberta, and supported the Alberta Cancer Foundation.



DISTINGUISHED
SERVICE AWARDS

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



Robert Andrews CPA, CMA

Robert has had remarkable success in supporting Indigenous people who wish to join the management and accounting professions or enhance their management practices to improve their communities. Robert is a proud Blackfoot person, with a deep understanding of the barriers Indigenous students face in their academic pursuits. As the Executive Director for the Aboriginal Financial Officers Association of Alberta (AFOA Alberta), he leads AFOA Alberta's partnership with the CPA Education Foundation's No Limits initiative, which strives to increase Indigenous participation in business and accounting. Under Robert's leadership and the board of directors' stewardship, AFOA Alberta has become a sought-after voice in the indigenous, education, and government communities.



Michael Burnyeat CPA, CA

Michael has consistently demonstrated leadership in business and is an integral part of the success of Wayfinder Corp., serving as Chief Financial Officer. A passionate volunteer, Michael also spends significant time giving back by serving on professional and not-for-profit sector boards, including the CPA Alberta Education Foundation, and the CFA Society Calgary.



James Merkosky CPA, CA

James is an exemplary partner with PwC, whose achievements in both his career and the community have brought honour to the profession. Under his tutelage, the US tax practice of the firm has grown from a one-person operation to a ten-person team, and the tax practice has become an approved CPA training office. James is a sought-after speaker for many professional events and has written and presented on multiple issues. James has also volunteered his time, efforts, and expertise in multiple areas, including serving the Edmonton Chamber of Commerce and Old Strathcona Youth Society.

Randy Nicholls CPA, CA

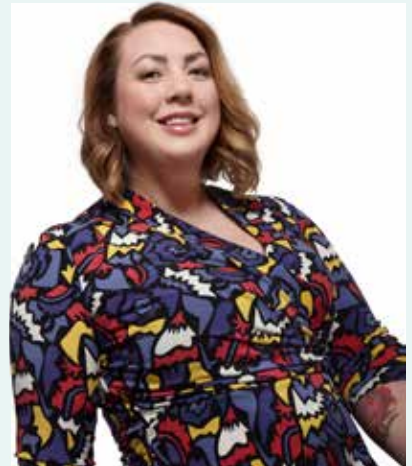
Randy is an instructor at the Donald School of Business at Red Deer College. He is an esteemed teacher, well-respected by his peers and students. He is also a very active volunteer in both the profession and his community. Thanks to Randy's initiative, an innovative partnership was created between Mount Royal University and Red Deer College to offer a business degree program at the College. Because of this, individuals in central Alberta have the opportunity to complete a business degree without leaving their community.





Shahid Qureshi CPA, CGA

Shahid is the Chief Executive Officer of Leverage Global Inc., an international consulting company that helps with optimizing finance, risk management, technology, and compliance. With more than 20 years of experience in financial reporting, business process optimization, risk management, and information technology governance, Shahid has worked all over the world imparting his expertise and knowledge. He's also an active volunteer, both within his profession and his community.



Aymie Rondeau CPA, CA

Aymie has created an exciting and varied career in Canada and Australia, working in recruitment for seven years and accounting-related roles for over eight years. She is currently manager of internal controls with Shaw Communications in Calgary. Aymie is committed to developing the next generation of accounting professionals, through her role as an Instructor at SAIT, and her volunteer efforts in CPA Alberta's Mentorship and Connector programs. She is also the founder of Females in Finance, which is focused on providing networking opportunities for women in accounting- and finance-related positions. Aymie currently leads the CPA Community Ambassador program, a group of volunteer CPAs who assist Calgary and Edmonton NPOs find financial expertise for their organizations.



Shannon Ryhorchuk CPA, CA

Shannon exemplifies strong leadership and dedication to the profession. As an active coach and mentor to others, Shannon is committed to developing the people at her firm, PwC, both professionally and personally. Shannon's influence goes beyond the working world. Her numerous volunteer roles with the United Way of Calgary and Area showcase her selflessness and desire to improve the lives of those in her community.



Carol Sadler CPA, CA

Carol is a partner with Achen Henderson LLP. She is a respected member of the profession whose tireless work with the Entrepreneurial CPAs of Calgary (ECPAC) has greatly contributed to the development of this important resource targeted to small- and medium-sized CPA firms. And, Carol continues to give back. She's volunteered for 20 years and counting within the profession, specifically in tax-related areas. In the community, Carol has contributed many years as treasurer and president of the Calgary Girls' Choir, and has supported and competed in competitive martial arts in Calgary.

EARLY ACHIEVEMENT AWARDS

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.



Zarina Bhambhani CPA, CA

That Zarina is the youngest partner in KPMG Edmonton office's history is an indication of her achievements within the firm. Apart from her professional responsibilities, Zarina is also very involved in the community. She volunteers as a member of Edmonton's Downtown Business Association, the Edmonton Family Violence Centre, and Elevate Edmonton Society. She has also spoken at a number of external training sessions and seminars on a variety of accounting topics.



Kelly Coley CPA, CMA

Kelly is a valuable member of the Canadian Western Bank (CWB) team. She has consistently demonstrated strong technical expertise, as well as the ability to provide value-added analysis and effective leadership. Kelly received the "CWB Pillars of Excellence Award" in 2017 in recognition of her involvement in the development of a performance measurement tool which provides the ability to measure contributions by individual business teams in real-time. This work was undertaken above and beyond her regular role within CWB. Kelly is also an advisor and active mentor to young leaders at the organization.

Stephanie Boldt CPA, CA

Stephanie has displayed a high level of commitment and dedication early in her career, in both her professional and community roles. In fact, those qualities led her to be nominated to participate in her firm, PWC's, Women in Leadership (WiL) program, and she continues to be involved as a WiL mentor for future participants. Professionally, Stephanie has developed an expertise in the field of tax. She also is an active volunteer in the community, notably dedicating more than ten years of service on the board of the Brain Care Centre.



Scott Gordon CPA, CA

As the president and co-owner of Press'd The Sandwich Co., Scott has helped successfully build the company, establish the brand, and expand into a franchise model. Scott believes in giving back to the community, and has brought that commitment to Press'd, ensuring the company has a focus on being a good corporate citizen. Personally, Scott has also volunteered his time and efforts to Youth Empowerment and Support Services (YESS), the Mustard Seed, the University of Alberta Basketball Board, and a number of other organizations.



Alexandra Johnston (Arnell) CPA, CA

Alexandra is a manager with PwC in Calgary. Her dedication towards PwC's United Way contributions for the firm are unmatched. She served on the committee from 2012–2017, and in that time contributed more than 100 hours per year to the cause. Thanks largely to her tireless work, PwC was awarded the “Spirits of Gold” award from United Way. Alexandra is also a generous mentor, always willing to share her knowledge and perspective with others. In 2017, she earned the “person I learned the most from” award within PwC, a testament to her contributions.



Brett Klawitter CPA, CA

Brett is a partner at Deloitte in Edmonton and received his designation in 2008. Brett is a trusted professional, who is a very well-respected expert by colleagues and clients alike. In addition to his career achievements, he also finds time to give back to the community. Most notably, he is the treasurer of CASA Child, Adolescent and Family Mental Health and coaches youth hockey and baseball.



Jasmine Konsorada CPA, CA

Jasmine has taken on a number of board roles early in her career. These roles include the Business Alumni Association and Business Advisory Council of the University of Alberta's School of Business, and the Canadian Business Leaders Association. However, Jasmine's efforts aren't limited to these board roles. She continually demonstrates business acumen, shares her knowledge as a sought-after mentor and speaker, and gives back to the community.



Angela Loo CPA, CA

Angela found her passion for working with not-for-profit organizations (NPOs) early in her career. She currently serves as the Calgary Assurance NPO leader at her firm, PwC. She also has served as PwC's campus recruitment leader for over seven years, connecting with future CPA candidates and being a strong voice for the CPA professional path. A mom to two young girls, Angela is a role model for women and the profession as she balances a fast-paced career with an active family life, and still finds time to use her expertise as a volunteer.



Darrell Mathews CPA, CMA

Darrell is a valued staff member with the City of Lethbridge. His innovative implementation of continuous controls monitoring and data analytics software has significantly increased the efficiency and effectiveness of the city's operations. In fact, the implementation was so successful that Darrell has been asked to share his knowledge with numerous other municipalities and organizations. Darrell is also dedicated to sharing knowledge with the next generation of professionals, as a admired moderator within the profession's pre-certification education program and a sessional instructor at the University of Lethbridge.



Hailey Pinksen CPA, CA

Hailey's contributions to significant initiatives for the City of Lethbridge have resulted in a number of successes, milestones, and meaningful changes. Hailey led the city's transition from a three to a four-year operating budget, a move that saves the city thousands of hours in staff time each year. Hailey is also passionate about fostering the success of women, which led her to be a founding member of city's first Lean In circle. She also assisted in the development of the City's Women's Leadership program. Despite these busy professional initiatives, Hailey also finds time to volunteer in the community and profession.



Ellisha Sharma CPA

Ellisha's passion for helping others is showcased in her role with the Capital Region Housing Corporation, an organization which assists the underprivileged find housing. Ellisha has also been an enumerator for "The Homeless Count" in Edmonton; volunteered at Homeless Connect, and led a "5 Days for the Homeless" campaign to increase awareness of homelessness and raise money for Youth Empowerment and Support Services (YESS). Ellisha's leadership helped raise \$11,000 for YESS through this last initiative alone.



Marvin Slingerland CPA, CA

Marvin is a partner with MNP LLP in Lethbridge. He is committed to his community and ensuring its residents are heard, evidenced by his serving on Coalhurst town council for seven years, from 2010 to 2017. During that time, he was a member on various committees, including serving as a representative on the Community Futures Lethbridge Region. His leadership qualities led to him being named chair of the organization in 2016. Marvin has also served as a coach and mentor within the CPA pre-certification education program.



Patrick Teoh CPA, CA

Patrick believes CPAs have the breadth of skills and knowledge to provide valuable leadership and guidance in today's dynamic non-profit environment, and his efforts prove this. He has spearheaded initiatives in remote communities, and donated his time as a tax volunteer for CPA Canada. He sits on the boards of several different non-profit organizations.



Elmien Wingert CPA, CA

Elmien has brought her financial prowess and technical expertise to a number of roles throughout her professional career, and she has become known for her financial systems expertise. A dedicated leader, her teams can be counted on to be valuable contributors to an organization's success. A passionate and engaged member of the profession, Elmien has volunteered in a number of programs. In the community, she is a board member of the Canadian Immigrant Women's Association and volunteered with Junior Achievement of Southern Alberta, The Canadian Women's Foundation, and Bow Valley SPCA.

Devon Wardley CPA, CA

Devon is a partner with Fletcher Mudryk LLP in Grande Prairie, and is the firm's leader in finance and technology. He obtained these positions at a very early stage in his career, a testament to his drive and knowledge. However, his contributions to the community are equally as impressive. Among other roles, he is the chair of the Community Foundation of Northwestern Alberta. There, his leadership, expertise, and knowledge play an integral role in building the financial stability and strength of the organization.



CPA EDUCATION FOUNDATION IMPACT AWARD

Awarded annually and presented by the CPA Education Foundation, the Impact Award honours an individual for his/her contributions to the work and goals of the Foundation. Recipients of the Impact Award are actively involved in the Alberta business/accounting community (or have a record of past involvement), have significant impact on enhancing the success of the Foundation in achieving its mission and vision.



Alex Tutschek FCPA, FCA

Through his entire career, Alex has been a passionate supporter of education and of the profession. Over the years, Alex has demonstrated his commitment to education in many ways. Through a series of very generous donations from Alex, the Foundation was able to establish the Alex Tutschek Scholarships for Indigenous Albertans. His support also enabled the Foundation's No Limits initiative for Indigenous Albertans to gain a strong foothold in the community, which was essential to its success.

However, Alex's contributions to the Foundation's work go far beyond the financial. Thanks to Alex's leadership as Foundation Chair from 2013 to 2015, the Foundation experienced unprecedented growth. He dedicated tremendous amounts of time to meet with students and post-secondary leaders, serving as a mentor, advocate, and ambassador for the Foundation and the CPA profession. His foresight also led to the establishment of several "firsts" for the Foundation, ranging from new programs to new ways to honour donors.

CPAs AND A GIVING MINDSET

By Marc Joiner

Marc Joiner FCPA, FCA is a partner at Deloitte in Calgary. He was awarded Fellowship this year in recognition of his achievements in the community, the profession, and his career. In this article, Marc shares his passion and reasons for giving back to the community, in hopes of inspiring his CPA colleagues to do the same.

IT WAS AN UNEXPECTED AND HUMBLING honour to be recognized this spring as a Fellow of the Chartered Professional Accountants. That honour was not bestowed on me because I am a smart CPA, but more so because of the impact that my giving mindset has had in the broad community and, partially through that mindset, how I have represented the profession well. This giving mindset has been pervasive throughout all facets of my life, including unselfishly helping clients, assisting Deloitte colleagues and staff, and, perhaps most importantly, my contributing of time, energy, and money to organizations in which my family and I believe.

We CPAs do not often speak of this last element—our opportunity as CPAs to invest as leaders in the communities in which we live. Early in my career, I made a conscious decision that being fulfilled included giving back to the community. As to be expected, my giving has changed significantly over my career. Early on (and for many years), it was \$50 and some volunteer time, but as my income increased and I built skill-sets and personal networks that were more valuable to organizations, my investment of both money and time increased. For example, like many others, my family and I have invested for quite a few years as United Way Major Donors—a significant increase from the \$50 of earlier days.

What's important, especially early in a career, is not the amount of support given, but the building of the giving mindset and the habit of contributing regularly. Therefore, I encourage all CPAs to identify a charity of choice and start to give time, energy, and money, even if they

are small to start, and to increase those investments when the situation arises to make that possible.

I use the word “investment” deliberately when speaking of philanthropy. I currently co-chair the Calgary United Way's Major Donor Cabinet, which is responsible for all personal donations over \$10,000 and last year raised \$21 million to support the work of the United Way. It is certainly an investment back into our community, as I believe that the money we raise has a tangible, significant, and enduring positive impact on the lives of so many (in this case of the United Way, going to support 152,800 Calgarians in 2017!).

“I encourage all CPAs to identify a charity of choice and start to give time, energy, and money, even if they are small to start.”

Philanthropic activities are also an investment for me personally. They increase my personal networks in the business community that, frankly, yield tangible dividends for me as a partner at Deloitte. It is acceptable to speak of this. Philanthropy does not have to be simply altruistic; it is okay for you as a CPA to receive a return for the time and money that you invest.

However, you need to have a passion for the cause underlying the organization in which you invest. In my case, our family invested in the past directly into single-purpose organizations, but in the last 10

years we have focused almost exclusively on investing time and money into the United Way. We believe profoundly in the United Way's mission to mobilize communities for lasting social change and its unique position as a catalyst bringing together organizations across sectors to proactively solve complex social issues. By focusing on the root causes, as the United Way does, we as a community avoid significantly higher costs to society in the future than we would by simply addressing the symptoms of issues that can be avoided proactively.

A giving mindset must be prevalent in order to prioritize the time to devote to not-for-profits. People have often asked me how I make time to invest time in charitable organizations despite being married with four kids, having a demanding career, and being a passionate and very active cyclist, runner, and skier. My response is always the same: I need to create the capacity for such investments of time, as I believe that I need to give back to the community. You, too, have time to invest if you make it a priority.

I will leave you with a few questions to ponder:

- How can you invest your time, energy, and money into a worthy not-for-profit organization?
- What charitable organization(s) resonates for you and why?
- What impact can you have in your community?
- How can you best represent CPAs in the community?

I hope that a thoughtful consideration of these questions will serve as a first step in your journey to a giving mindset! ▀

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Frank Lilley, CPA, CGA
Manager, Payroll &
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'NO LIMITS' IN THE COMMUNITY

By Kayla Panizzon
Photography supplied

Dakota out for a stroll in beautiful Lethbridge

CROWE MACKAY LLP SUPPORTS DESERVING INDIGENOUS STUDENT

AS THE ELDEST OF SEVEN CHILDREN, Dakota Duffy knows the reality of financial pressures. That is why he was over the moon to find out that he was the successful recipient of the Crowe MacKay No Limits Award. He knew this money will go a long way in helping him finance his education and immediately called his mom to share the good news and celebrate this significant accomplishment.

At a young age, Dakota knew he was interested in math, and after high school he proceeded to get a degree in mathematics from the University of Lethbridge (U of L). Once he graduated, he discovered job opportunities for math majors in Lethbridge were fairly sparse, and leaving Lethbridge and his family was simply not an option. Because of this, he decided to pursue a second degree, in business. His love for crunching numbers and desire to better understand business led him in the pursuit of his CPA designation. Dakota says, "I'd prefer that whatever I end up doing be of some value to others. This is what attracts me to the study of accounting. I have heard accounting called the language of business and have always admired the

potential that language has to change the world for the better. It is my hope that developing fluency in this language that is so ubiquitous in the business world will open up a myriad of opportunities that will allow me to do work that I really enjoy, while making a meaningful contribution to society."

Being a big brother to six others has taught him a lot about teamwork, compromise, and hard work. With such a large family, Dakota has an enormous amount of responsibility at home but seems to balance it effortlessly with the responsibilities he has outside of home. He makes time to volunteer with the Wellness Through Living Society, an organization that offers a life-skills training program with the opportunity for an employment placement component. He helps the Society by researching fundraising opportunities and helping plan their fundraising events. Through his fundraising efforts, Dakota hopes to one day see a community kitchen be constructed at the Society, where people can learn how to cook budget-friendly, nutritious meals for themselves and their families.

He also finds time to tutor math students at the U of L, and even works full-time for the summer at the University as a computer programmer. His current summer project with U of L is to write online homework questions so that instructors can use them with their students in the fall.

He looks forward to graduating but says he is in no rush because he is considering an accounting co-op placement this school year. Dakota is extremely excited to get some hands-on accounting experience and thanks his accounting professors at the U of L for keeping him motivated. He specifically mentioned that Sonya von Heyking CPA, CA has a great class that keeps him engaged, “I really enjoyed her financial accounting class and look forward to taking more classes with her. She’s a great instructor and she often supplemented her lectures with stories of her real-world experiences; this made the course much more engaging.”



Dakota Duffy accepting the Crowe MacKay No Limits Award cheque from the CPA Education Foundation, with his Accounting Instructor and CPA Alberta Board member, Sonya von Heyking CPA, CA

Dakota with his mom and six siblings



“Receiving this award makes me feel that Indigenous students are supported and has given me such a sense of relief financially. Donors are making a big difference through their philanthropy. They are truly inspirational people who are making a positive difference in the world.” —Dakota Duffy

In turn, Sonya had nothing but glowing things to say about Dakota when she found out he was the recipient of the Crowe MacKay No Limits Award. She remarked that “students like Mr. Duffy make my profession a joy” and that, “he will be an excellent addition to our [CPA] profession.” It is with pride that Sonya looks forward to watching him navigate the rest of his academic and professional endeavours with deftness and success.

When he’s not crunching numbers and helping others, Dakota loves to garden, go on bike rides around beautiful Lethbridge, and play board games with his family and friends.

It is through the CPA Education Foundation’s No Limits Initiative and the passion and generosity of Crowe MacKay that Dakota will be able to advance his education and pursue his career aspirations. Dakota has expressed an interest in the not-for-profit sector and this award has further inspired him to follow his true life goal: to use his skills to be a positive force in this world, in the hopes of changing it for the better.

Sonya is not the only one rooting for Dakota. Crowe MacKay CEO, Bruce Picton CPA, CA said, “On behalf of the entire firm, I

congratulate Dakota on earning this award. When our firm first established this award, our goal was to support bright and energetic students in achieving their career goals. Dakota certainly meets that standard and we wish him the best of success in the coming years.”

Dakota thanks the CPA Education Foundation and Crowe MacKay LLP for their generosity and commitment to Indigenous education in Alberta, “I really appreciate Crowe MacKay’s contribution to the CPA Education Foundation. The financial support they provide is invaluable. Receiving this award makes me feel that Indigenous students are supported and has given me such a sense of relief financially. Donors are making a big difference through their philanthropy. They are truly inspirational people who are making a positive difference in the world.”

Every year, there are many outstanding students like Dakota that could deeply benefit from the support of individuals and organizations. If you or your organization are interested in providing support for education in Alberta, please contact the CPA Education Foundation at cpaef@cpaalberta.ca. 

We have gone global.



Steven Flynn
CPA, CA, CPA (WA)

Warren Dueck
FCPA, FCA, CPA (WA)

Candace Doig
CPA, CA, CPA (IL)

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2018 CPA ALBERTA BOARD AND REGULATORY

VOTES



Have your say in
the future of the
profession

Each year, Alberta CPAs get their chance to influence the future of the profession by casting a ballot. There are two distinct votes: for CPAs to serve on the CPA Alberta Board and on proposed changes to CPA Alberta's governing documents (including any changes to the Bylaws, Rules of Professional Conduct, and Regulations).

The voting period for 2018 will be from August 22 until September 18. All CPA Alberta members in good standing are eligible and encouraged to vote. This year, votes will be held to fill one open position on the CPA Alberta Board and on five proposed changes to the CPA Alberta Bylaws.

Dividends

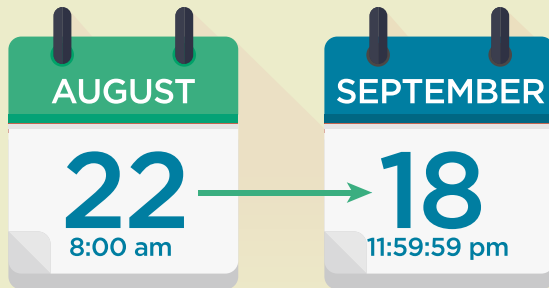
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Summer 2018

VOTING IS EASY

2018 CPA Alberta Voting Process

Voting Open



Who Can Vote? All Alberta CPAs in good standing

How to Vote



Vote online by logging into www.cpaalberta.ca

What You'll Need



Your CPA Alberta Member Number

Forgot it? Contact CPA Alberta at 1-800-232-9406



Your CPA Alberta website password

Forgot it? Use the "Forgot your password?" link on the left-hand side of the login menu

More information?

Visit www.cpaalberta.ca/vote2018

Vote Results

Announced at the CPA Alberta AGM

Friday, September 21

Delta Centre Suite Hotel, Edmonton

More information and registration at www.cpaalberta.ca

Pick your representative!

The CPA Alberta Board consists of 12 members—nine CPAs and three public representatives appointed by the Government of Alberta. The CPA Alberta 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.

CPA Alberta Board members are the bridge between individual members and CPA Alberta, giving voice to all Alberta CPAs. Board members share and discuss the challenges and opportunities that face the profession and its individual members, in order that CPA Alberta can address these factors to protect the public interest and help its members succeed. Therefore, it is critical that Alberta CPAs take the time to assess the candidates running for the board, and cast an informed ballot for the individual they believe would best serve the profession.



Alberta CPAs are running for board election

This year, the term of one CPA Alberta Board member is ending, meaning there is one open position on the CPA Alberta Board. Typically, three members of the Board have their terms ending; however, this year, two of those individuals whose terms are ending hold the positions of Chair and Vice Chair, respectively. As such, they are 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.



Open Board Position

This year, three candidates are running for the one open position on the CPA Alberta Board. Get to know these candidates by reading their bios and reflections on the profession below, and don't forget to cast your vote before midnight on September 18.



Glen Gadowsky CPA, CGA

Professional Career

- Partner, Gadowsky & Associates LLP (2012 – present)
- Principal, Glen Gadowsky Professional Corporation (2000 – present)
- Associate with another accountant (2006 – 2012)
- Received CGA designation (2000)
- Began accounting career in industry Edmonton (1988)

Relevant Activities

- Director, Edmonton CPA Club (2017 – present)
- Chair, Red Deer Public Practitioners' Conference (2014 – present)
- Director, Heritage Condominium Board (2014 – present)
- Director, Park Place Condominium Board (2013 – present)
 - President (2016 – present)
- Director and CFO, Sundaland Resources Ltd. (2007 – present)
- Member, Edmonton Public Practitioners' Group (2000 – present)
 - Chair (2011 – present)
- Invigilator of CGA national exams (2000 – 2010)

Candidate Statement

Since earning my designation, I have been an active member of the CGA and now the CPA profession. I began by invigilating exams in 2000, and then joined the Edmonton Public Practitioners' Group, where I am now the Chair. I am at a point where I believe my experience will allow me to positively contribute to the profession, which I hope to achieve by becoming a member of the Board of Directors of CPA Alberta. My public practice experience has provided first-hand knowledge of the importance of protecting the public. I will work diligently to improve upon protecting the integrity of

the profession and thereby the public, to ensure CPA Alberta maintains self-regulation; and to continue promoting the Professional Development Courses and the tools available to Alberta CPAs. Together with the current Board members and working with regulatory authorities, we can strengthen our brand and ensure the integrity and growth of our membership.

Answers to Posed Questions:

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

As a long-time public practitioner, I strongly feel #1, "Protecting the Public," is the most important strategy. As CPAs we are the trusted advisor, the person people turn to for advice in both their businesses and personal life regardless of our area of expertise, whether it be public practice, industry, not-for-profit, or government. CPAs have worked diligently to achieve and maintain the position of trust. It is crucial we protect the profession from complacency and outside forces which might undermine our standing, our relationships with our clients and colleges, and the development of future CPAs.

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

My past and present work on numerous boards, committees, panels, and roundtable discussions have provided insight into the CPA regulatory system in Alberta. My career in industry and public practice, directly dealing with the issues regarding the Act, Regulations and Rules of Conduct, gives me a greater understanding of them. Having seen first-hand the consequences clients deal with as a result of not engaging a designated professional, I am passionate about protecting the public and I hope to involve and influence the key stakeholders to adapt the Act to expand our profession's ability to protect the public.



Rachel Kucharski CPA, CA

Professional Career

- Audit and Assurance, Deloitte LLP (1997 – present)
 - Partner (2011 – present)
 - Senior Manager (2004 – 2011)
 - Manager (2001 – 2004)
 - Staff Accountant (1997 – 2001)
- Received CA designation (2000)
- BSc, Pure Mathematics, Computer Science, Memorial University of Newfoundland (1995)

Relevant Activities

- Internal practice review team member, Deloitte (ongoing)
- Board of Directors, Fringe Theatre Adventures (2014 – present)
- Regional Service Line Leader, Deloitte Private (2013 – 2016)
- Treasurer, Avalon School Instrumental Music Society (A.I.M.S.) (2007 – 2009)
- Board of Directors, Edmonton YWCA Board (2006 – 2009)
- Facilitator, CA School of Business (2001 – 2004)

Candidate Statement

I have been a proud member of CPA Alberta for 20 years and am excited for the opportunity to represent the profession on the CPA Alberta Board. In my practice, I strive to demonstrate the quality and integrity that is the foundation of our profession. I have a passion for developing new CPAs and am committed to working on the CPA Alberta Board to drive the 2017 – 2022 strategic priorities, as well as ensuring CPA Alberta continues to serve and support Alberta CPAs. I feel being a part of the Board will allow me to leverage my experience and passion to influence the future direction of CPA Alberta.

CPA Alberta Board
Composition

9



Elected Members

3

Public Members Appointed by the
Government of Alberta

Krishna Peesapati CPA, CMA

Answers to Posed Questions:

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

I believe each of the strategic priorities are important and creates a balanced focus for the CPA Alberta 2017 – 2022 Strategic Plan. I feel most passionately about priority #3, “Dealing with Disruption.” Disruption creates an unprecedented opportunity for CPAs. CPA Alberta creates and develops business leaders who are positioned to strategically evaluate innovative technologies and new ways of doing business. CPA Alberta is critical to support future CPAs—strategic leaders who will navigate business through the opportunities arising from disruption.

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

Serving clients throughout Alberta for over 20 years has provided me an appreciation of the diversity of the Alberta business community. I work closely with my clients—across industries from real estate development, to financial services, to government organizations—to achieve their strategic goals. I would bring a broad perspective to the CPA Alberta Board, seeing first-hand the impact of the pace of technological change and disruption facing CPAs across many sectors. Throughout my career in public practice, I have the privilege of introducing new CPAs to the profession and influencing their development through their early career years. I will bring my perspectives on recruitment and training to achieve smart growth to the CPA Alberta Board.

Professional Career

- Manager, Vendor Audit, Suncor Energy Inc. (2015 – present)
- Senior Manager, Advisory Services, EY Calgary (2011 – 2015)
- Received CPA designation, CMA Alberta (2014)
- Manager, Advisory Services, PwC Calgary (2006 – 2011)
- Senior Accountant, Advisory Services, Moore Stephens/Al Nisf Kuwait (2005 – 2006)
- Accountant, Advisory Services, KPMG/Al Nisf Kuwait (2005 – 2006)
- Consultant, Advisory Services, EY India (2002 – 2004)
- BComm, Andhra University, India (2001)

Candidate Statement

I have more than 16 years of experience in consulting, risk management, risk based internal audits, vendor compliance reviews and internal control reviews in the oil and gas, public sector, healthcare, electric utilities, and telecommunications industries. I earned a Chartered Professional Accountant (CPA) designation, and I'm currently pursuing a Certified Internal Auditor (CIA) designation. As a Board member, I will work diligently to leverage my experience and passion. I will work to ensure CPA Alberta maintains its self-regulating status, protects the public, understands the ever-changing Alberta landscape, deals with existing technological disruption, prepares and contributes to future disruption, achieves smart growth, and maintains fiscal accountability.

Answers to Posed Questions:

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

While I believe all of the stated priorities are integral to the effectiveness of CPA Alberta, I feel most passionate about #3, “Dealing with Disruption.” Change is the only constant, and we as CPAs should not only understand the disruptive technologies that are being invented almost on a daily basis, but also be ready to contribute to their growth. This will ensure CPA Alberta will serve its members with the various options and be an integral part of the technological evolution.

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

Working in a variety of industries across the world over the last 16 years of my career has given me insights into ever-evolving business environments like Alberta's. Through these experiences I have learned to be a leader who extracts the best from the team, a collaborator who understands what the stakeholders might be looking for, and a go-getter who doesn't hesitate to take risks keeping continuous improvement at the forefront. My qualifications and diverse experiences make me a good candidate for this opportunity. I have mentored many future professionals, and am ready to share my insights in how the profession can best attract and train future CPAs giving due consideration to the ever-evolving world.

CPA Alberta Board members are the bridge between individual members and CPA Alberta, giving voice to all Alberta CPAs.



Proposed
Bylaw Changes

Changes to the profession's governing documents

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.

For 2018, there will be five proposed changes to the CPA Alberta Bylaws for consideration. These changes will provide additional clarity but will not result in substantive alterations to the Bylaws or impact Alberta CPAs greatly.

CPA Alberta Proposed Bylaw Changes 2018:

The proposed changes to the CPA Alberta Bylaws that are being put to Alberta CPAs in 2018 are:

- Bylaw 261: changing subparagraph (b)(i) to its own paragraph (c).
- Bylaw 265: adding the numerical symbol "2" adjacent to the written-word two in order to make it consistent with the formatting of other bylaws
- Bylaw 1322: re-wording to make the wording of the bylaw more consistent with its intent—to allow for immediate and automatic suspension of a CPA Alberta member's professional accounting firm (PAF) or professional service provider (PSP) registration if the member has been suspended or cancelled for any reason
- Bylaw 1557: expanding the scope of the online legal research databases CPA Alberta can send tribunal decisions and sanction agreements to by eliminating a specific reference to the Quicklaw online legal research database
- Bylaw 1902: correcting the lettering of the paragraphs of the bylaw, as the current version contains two paragraphs lettered "e"

The full text of the bylaw changes will be available on the CPA Alberta website as part of the CPA Alberta vote.

For more information, visit:

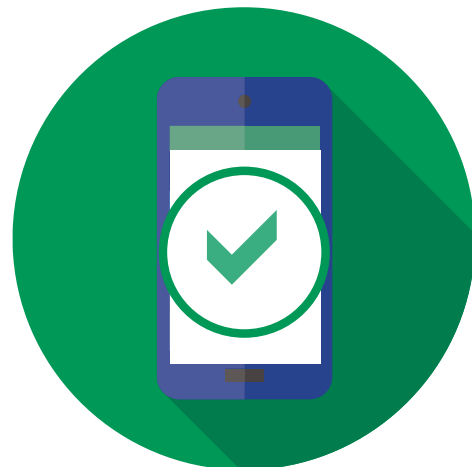
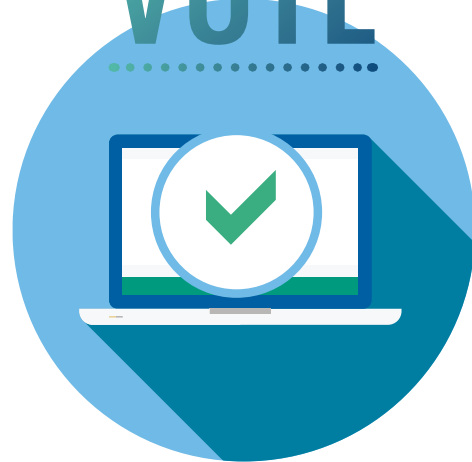
www.cpaalberta.ca/vote2018

Vote results will be announced at the CPA Alberta AGM on Friday, September 21.

Delta Centre Suite Hotel, Edmonton

More information and registration at www.cpaalberta.ca

Cast your
VOTE



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Resources in Knotia

Business and accounting

Did you know that CPA Canada has given you a central location in Knotia to find some of the business and accounting resources featured on the CPA Canada website? CPA Canada has copied resources relating to audit and assurance; external reporting; and strategy, risk, and governance to Knotia to make it easier for CPAs to find. Check them out under the Subscriptions tab the next time you sign into your Knotia account at www.casso.ca.

PEG subscribers have access to updated model financial statement

Are you a current Professional Engagement Guide subscriber? If so, did you know you have free access to private enterprise and NPO model financial statements in PDF (read-only) format? However, if you would like these model financial statements in a fillable Word format, they are available for purchase and download via Knotia.

Each product includes multiple sets of model financial statements with sample independent auditor reports; review engagement reports, along with appropriate references to Part II (Private Enterprises) or Part III (Private Sector Not-for-Profit Organizations) of the Handbook relating to significant items; and notes to the financial statements. Also provided is an analysis of the accounting standards based on the financial statement structure. Each analysis highlights changes and provides a brief summary of the recognition and measurement requirements, the challenges for practical application, optimization of accounting choices, and the key presentation elements.

Also, you can check out these model financial statements at the CPA Store (www.cpastore.ca) by searching the title: Model Financial Statements – Private Enterprises or Model Financial Statements – Private sector NFPOs.

Accounting and Auditing Standards

Updated audit reporting guidance available

Do you provide assurance services? You will be interested to learn that CPA Canada's Task Force on Audit Reporting Implications of the New Canadian Auditing Standards has updated its *Reporting Implications of Canadian Auditing Standards (CAS)* publication. The aim of this and its companion publication, *Reporting Implications of CSRE 2400*, is to promote consistency in the form and content of practitioners' reports by providing guidance with respect to commonly occurring circumstances.

A reminder to practitioners that these two guides do not amend or override auditing or review standards, or address all reporting changes resulting from the auditing and review standards. Download the CAS reporting guide and the CSRE 2400 reporting guide from the CPA Canada website today by searching the title on the CPA Canada website at www.cpacanada.ca.

Guidance on accounting for investments available

Accounting for investments under ASPE can be complex: many different types of investments exist and many different policy choices are available. Review *Accounting Standards for Private Enterprises (ASPE) Briefing: A New Light on Accounting for Investments* for help in applying Sections 1591 Subsidiaries, 3051 Investments, and 3056 Interest in Joint Arrangements.

Another CPA Canada resource to help practitioners better understand these amendments to the handbook standards is this earlier *ASPE Financial Report Alert on Subsidiaries, Investments, and Interest in Joint Arrangements*. These valuable publications can be found on the CPA Canada website at www.cpacanada.ca.



Explore how blockchain might change audit profession

CPA Canada, along with the American Institute of Certified Public Accountants and the University of Waterloo, has released a white paper on how blockchain technology could potentially affect the audit and assurance services landscape. Download your copy of *Blockchain Technology and its Potential Impact on the Audit Profession* by searching the title on the CPA Canada website to learn how this technology might affect the CPA profession, from its impact on the financial statement audit to opportunities that might arise in a blockchain-enabled world.

Draft framework for reporting on performance measures

On June 14, the Accounting Standards Board issued the Draft Framework for Reporting Performance Measures and is planning the upcoming release of the CSA Rule over Key Performance Indicators (KPIs) and requires auditor feedback.

The Framework is the initial step in responding to the needs of stakeholders—including investors, contributors, lenders and other resource providers—about the performance measures reported by entities. You are invited to join the discussion and help improve financial and non-financial performance measures reported outside of financial statements.

Read and comment on the Framework by September 17. CPA Canada and AASB staff are seeking participants for roundtable discussions focused on this topic, taking place in August and October 2018. You can register online at the CPA Canada website by searching “performance measures roundtable discussion call for auditors.”

The following are some highlights of the draft framework:

Why do we need a Framework?

Financial statements provide a strong foundation for financial reporting. But there’s more information that users consider, including performance measures, when making investing,

contributing, lending, and other resource allocation decisions. The ACSB heard from stakeholders: investors, contributors, lenders and other resource providers to management, directors, and assurance providers and wants to address some concerns stated, including:

- The quality of performance measures being reported.
- The lack of consistency, transparency, and comparability of performance measures reported period to period.
- The “expectation gap” about the governance practices of entities over how performance are developed and reported, and whether those measures are subject to assurance.
- The limited guidance available on how to develop and report performance measures not usually subject to assurance.

What are performance measures?

Performance measures range from measures under GAAP to non-financial or operational measures. This Framework provides guidance on reporting performance measures outside of GAAP.

About the Framework – Developing and Reporting a Performance Measure

An entity needs to look to its strategies, goals, and objectives to identify its key activities—both those it has already done, and those it will do, to generate value. These strategies, goals, and objectives help identify the information an entity wants to report on, in addition to the information reported in its financial statements. The Framework for Reporting Performance Measures provides guidance on how an entity can develop or construct a performance measure, a process broken down into principles or building blocks.

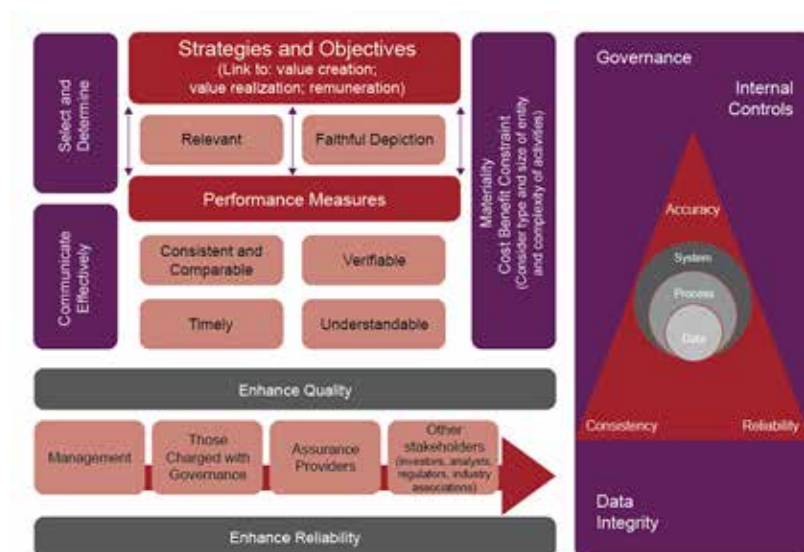
Performance Measure Principles

Next Steps

The ACSB will:

- consider comments received and issue a revised Framework;
- work with others to encourage application;
- review and update the Framework, as needed; and
- assist others in developing additional guidance, such as industry-based guidance and Q&As.

Overview of the Framework for Reporting Performance Measures



Practice Matters

Learn about Cybersecurity for Small CPA Firms

According to a survey, small accounting firms have a long way to go in implementing best practices and safeguards in dealing with information technology security concerns and threats.

Download Cybersecurity Opportunities for Small Accounting Firms from the CPA Canada website by searching that tile to learn about:

- information security concerns for your business;
- what Canadian practitioners are doing right; and
- what you can do to enhance your IT security.

Cooperation with Practice Review

By Loreen Austin CPA, CA, *Director, Conduct and Discipline, CPA Alberta*

Assessing a firms' compliance with professional standards—or, what is commonly known as “practice review”—is part of CPA Alberta's regulatory process and plays an essential role in protecting the public. It does so by taking appropriate follow-up or remedial action in instances of non-compliance and by providing one-on-one education to firms.

Rule 104 of CPA Alberta's Rules of Professional Conduct obliges a registrant to co-operate with all of CPA Alberta's regulatory process. With Rule 104 in mind, it is important for registrants to communicate promptly and openly with CPA Alberta's Practice Review Department during all aspects of a practice review. For those involved in the practice review process, the following timeline may be helpful in preparing for a review and understanding expectations.

Approximately four to six months prior to the anticipated practice review date, firms due for practice review are sent emails requesting completion of the scheduling and tax management questionnaires. Firms are given a three week deadline to complete these questionnaires. The scheduling questionnaire provides important information in scheduling the practice review and is requested well enough in advance of the review in order to allow sufficient time to coordinate an efficient review. This allows CPA Alberta to take into considering elements such as firm's and practice reviewer's availability and associated travel costs.

If a firm experiences difficulties in completing these questionnaires within the required deadline, it is important to communicate these difficulties to CPA Alberta. Without that

communication, if the firm does not respond to follow-up enquiries of the Practice Review Department, questionnaires which are not completed within the required timeline may cause the firm to be considered in breach of Rule 104. In that case, a complaint of unprofessional conduct regarding lack of cooperation with regulatory processes may be put forward. There is another practical benefit in promptly responding to the questionnaires, in addition to compliance with Rule 104: those who respond first are given more options in determining their practice review dates.

Approximately two to three months prior to the anticipated review date, a mutually agreed upon date for practice review is finalized. After this date is agreed upon, there are generally no further changes to the scheduled review date. If a firm refuses to agree upon a practice review date or does not respond to CPA Alberta's attempts to schedule the review, the firm is in breach of Rule 104 with, again, an eventual consequence being that a complaint of unprofessional conduct regarding lack of cooperation with regulatory processes may be put forward.

Understandably, extenuating circumstances may arise after agreeing upon a date, necessitating a change. In such circumstances, it is important to contact CPA Alberta as soon as possible so that the situation can be discussed and the practice review can be rescheduled if necessary.

Consequences of not cooperating with the practice review process that result in a complaint can result in findings of unprofessional conduct against registrants. Recent decisions of the CPA Alberta Discipline Tribunal, illustrate the consequences of such a finding. Sanctions for failing to cooperate with the practice review process have included: i) a finding of unprofessional conduct which, thereafter, forms part of a registrant's permanent disciplinary history; ii) the publication of disciplinary decision and the finding of unprofessional conduct being posted on the CPA Alberta website for a minimum of three years; iii) the issuance of a written reprimand that is retained on a registrant's file; iv) fines; and; v) the reimbursement of CPA Alberta's costs associated with the complaint process, which can be substantial.

Timely and open communication with CPA Alberta during all aspects of a practice review is the key. This communication will not only ensure compliance with Rule 104, but will also facilitate a more efficient practice review.

Meeting Public Accounting Requirements

In order to register a professional accounting firm (PAF) in Alberta, Alberta CPAs must meet the education and practical experience requirements in place for each category of registration in which they wish to engage. While many CPAs meet the education component of these requirements when they earn their CPA designation, not all CPAs complete the required education components for areas they want to engage in at the time of certification.

The post-designation public accounting (PDPA) program offers a way for Alberta CPAs who attained their designation without completing the education components for the public practice requirements the ability to meet this requirement post-designation.

Specifically, PDPA is for CPAs who did not complete their assurance or taxation component modules for public practice rights at the time of certification, but are looking to register to provide:

- Audit or Review services: the PDPA module and exam, which is comprised of assurance, taxation, financial reporting, finance, and strategy and governance, will meet the education component for the Varied Registration categories of Audit, Review, Compilation, and Other Regulated Services - Taxation.
- Compilation or Taxation services: the PDPA-Tax module and exam will meet the education component for the Varied Registration categories of Compilation and Other Regulated Services - Taxation.

As well, under the new Mutual Recognition Agreement (MRA) with the US International Qualification Appraisal Board, any Canadian CPA seeking admission to a US State Board of Accountancy listed as part of the MRA will need to have completed the audit level education requirements. Therefore, any Canadian CPA member who is seeking admission to membership with a US State Board under the MRA but has not completed the education component for audit at the time of certification will need to complete the PDPA module and exam.

Who needs to take these courses?

If you are a CPA who has not completed the assurance and taxation education components prior to certification and would like to offer assurance level services, you will be required to complete the PDPA course and exam.

If you are a CPA who has not completed the taxation education component prior to certification and would like to offer compilation or taxation services, you will be required to complete the PDPA-Tax course and exam.

If you are a CPA who has not completed the assurance and taxation education components prior to certification and would like to apply under the MRA with any US State Board of Accountancy noted under this agreement, you will be required to complete the PDPA course and exam.

Who is already deemed to have met these requirements?

Those CPAs who meet any one of the following criteria are deemed to have met these requirements through their education programs and therefore do not have to take the PDPA courses to register a PAF:

- a CPA who has certified through the CPA education program and has completed the Assurance and Taxation electives and successfully completed the Common Final Exam (CFE) demonstrating a depth of financial reporting and assurance;
- a CPA who has certified through the legacy CMA education program and has completed Audit I, Audit II, Tax I, Tax II, and Tax III;
- a CPA who has certified through the legacy CGA education program and has completed Audit 2 and Taxation 2; or
- a CPA who has certified through the legacy CA education program

If you have any questions about the PDPA or are uncertain about your need to take the course, please contact PAF@cpaalberta.ca.

For information regarding registration into the PDPA program, please contact the CPA Western School of Business (CPAWSB) at PDPA@cpawsb.ca or visit their website at: www.cpawsb.ca/post-designation-education/pdpa/pdpa-program

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IN MEMORIAM

(Notice received March 16 – July 3, 2018)

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

Calgary

Robert Alexander CPA, CA
Don Beebe CPA, CMA
Ross Giles CPA, CA
Carl Graham CPA, CMA
Lorraine Hood CPA, CGA
Alvin Lee CPA, CMA
Leslie Leung CPA, CA
Don Reid CPA, CMA
Louise Tenzer CPA, CMA
William Toole CPA, CA
Neil Van Ellenberg CPA, CGA
Raymond Wong CPA, CA

Edmonton

James Aykroyd CPA, CA
David Bentley FCPA, FCA
Roger Carry CPA, CA
Wayne Huk CPA, CA
Robert Marshall CPA, CA
Nayyer Rizvi CPA, CMA
Alvin Swyripa CPA, CA
Stephen Wildfang CPA, CA
Joseph Worobetz CPA, CMA
Carl Young CPA, CMA

Lethbridge

Neil Manning CPA, CA

Mount Royal, QC

Ted Salonin CPA, CA

Nepean, ON

Robert Beith CPA, CA
Oakland, CA, USA
James Hunter CPA, CA

Pincher Creek, AB

Gordon Munro CPA, CA

Sherwood Park, AB

CJ Rhamey CPA, CGA

Vancouver

David Kwok CPA, CA
Arthur Ziebart CPA, CMA

Victoria

Larry Lindland CPA, CMA



Janet and David Bentley

David Bentley FCPA, FCA

David Bentley exemplified the positive attributes of the CPA profession: a steadfast commitment to integrity, a pillar of support in the community, and pride in and engagement with the profession.

David graduated from the University of Alberta with a Bachelor of Commerce in 1946 and joined the firm of Winspear Hamilton Anderson, Chartered Accountants as an articling student. He received his CA designation in 1950 and was admitted as a partner in 1952. In the profession, David served on the Institute of Chartered Accountants of Alberta Council from 1967 to 1972, including a term as President in 1971/1972. He was also a member of the board of the Canadian Institute of Chartered Accountants.

Generous with both his time and his support, David was a positive and inspiring influence in the community. Among many other roles, he was a founding director of Edmonton's Citadel Theatre, and served many years on its board of governors; a member of the board of the Edmonton Eskimos; and a board member of the Edmonton Convention and Tourism Authority. He also contributed to other organizations such as the Edmonton Community Foundation, University of Alberta, and the United Way.

Along with his wife, Janet, David had a keen interest in education and the couple funded a number of bursaries and scholarships at various institutions, including four substantial awards for students through the CPA Education Foundation.

In recognition of his achievements, David was awarded Fellowship in 1974 and, along with Janet, received the CPA Education Foundation Impact Award in 2017.

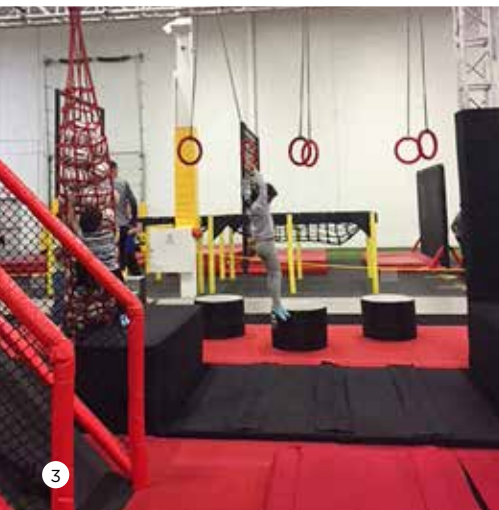
David passed away on June 23. He will be missed. We also note with sadness that David's beloved wife Janet also passed away earlier in 2018. CPA Alberta extends its sympathies to the Bentley family.



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ELEVATE 2018

Elevate 2018: Celebrating Progress and Achievement, the third annual celebration of the profession, ran from May 12-17. Over the course of six days, more than 2,000 CPAs from across the province attended 11 different events in both Calgary and Edmonton. Highlights included celebrating the 2018 Achievement Award recipients at the Elevate Awards Gala, CPAs coming together for community-building during the first-ever CPA Assist Volunteer Days, and a full-day of professional development as part of Elevate Your Mind.

CPA Alberta thanks everyone who came out to celebrate the CPA profession in Alberta. A special thank you to our sponsors for their support of Elevate 2018. We look forward to celebrating the profession again next year, and hope to see you at Elevate 2019!

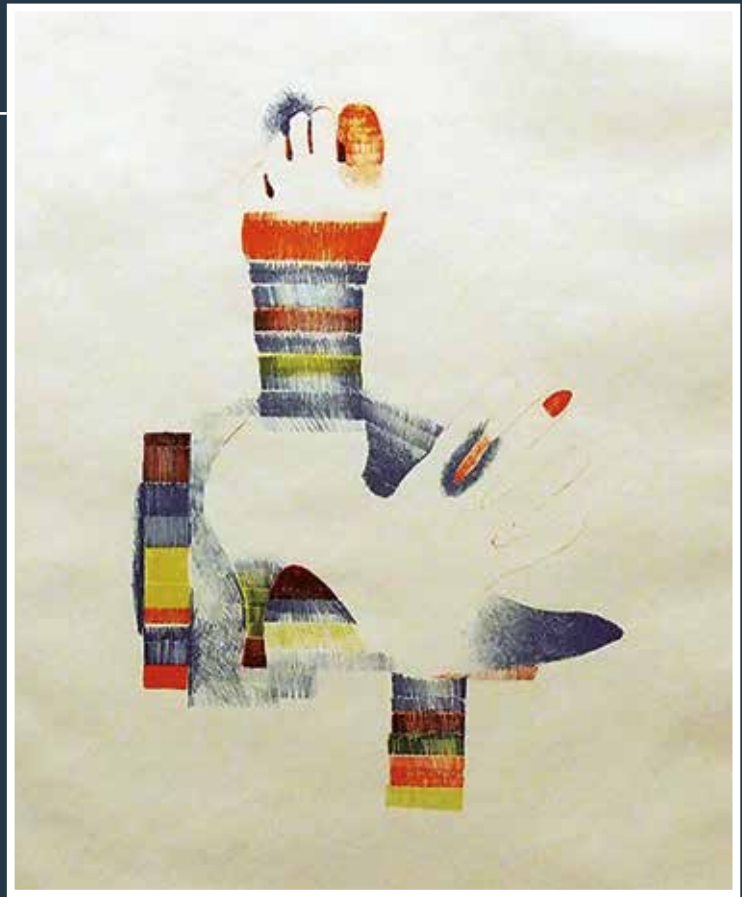


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1. Lifetime Achievement Award recipient Harold Kingston FCPA, FCA (left) shakes the hand of CPA Alberta Board Chair Curtis Palichuk FCPA, FCA (right) during the Elevate Awards Gala on May 12. Harold was recognized for his achievements in the community and his exceptional service to the profession.
2. Washington insider David Frum delivers an informative keynote about the "Trump Effect" in Alberta to a full house during Elevate Your Mind.
3. Attendees unleash their inner ninjas at InjaNation during the Calgary Family Day on May 17.
4. Keynote speaker and political commentator Janet Brown discusses the forces and factors that will shape the outcome of Election 2019 at the Elevate Breakfast in Calgary.
5. Newly-appointed Auditor General Doug Wylie FCPA, FCMA, ICD.D poses with recently-retired Auditor General Merwan Saher FCPA, FCA at the FCPA Reception on May 12. As one of this year's two Lifetime Achievement Award recipients, Merwan was honoured for his unparalleled dedication to the Alberta public service and his contributions to the profession.
6. CPAs spend a day volunteering at the Edmonton Food Bank as part of the CPA Assist Volunteer Days. CPA Alberta put out a "call to action" for CPAs to dedicate their time supporting non-profit organizations in Edmonton, Red Deer, Calgary, and Grande Prairie—and CPAs rallied to the cause!

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Marisol Escobar

Pappagallo, 1965

12/20 Lithograph in 3 colors on

handmade Chatham British paper

25 x 20 in. (63.5x 50.8 cm)

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