CPABC

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MARCH/APRIL 2016



Shining stars, big achievements

CPABC celebrates its first award winners and fellowship honourees

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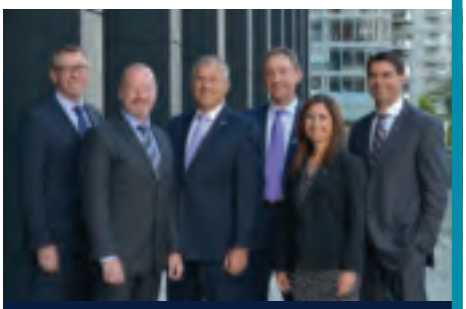
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CPABC INFOCUS

March/April 2016, Vol. 4, No. 2

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Notes from the Chair

By Olin Anton, FCPA, FCA

This issue of *CPABC in Focus* celebrates yet another milestone for the profession, as we feature CPABC's first group of member recognition award winners and fellowships on pages 14-23 (an awards event recap is included on pages 46-47). The 11 FCPAs, six Early Achievement, four Service to the Profession, and two Community Service award winners represent the best of our profession. On behalf of CPABC, I thank those of you who took the time to submit nominations for 2015, and I encourage everyone to consider nominating a worthy member in 2016—the onus is on all of us to ensure that we recognize engaged CPAs as they give back to the profession and the community, and as they make impressive inroads in their careers.

A desire to give back is the hallmark of our dedicated members, and at this time of year, many contribute by providing volunteer tax return services to seniors and other low-income British Columbians. Recognizing this, CPABC has implemented a new exemption requirement for members who give back in this manner, as explained on pages 24-26. Anyone planning to volunteer in this capacity should read this article.

Another administrative note: Our new organization is still dealing with some transitional housekeeping, so I'd like to remind members to visit the Members section at bccpa.ca to: a) let us know what name should be printed on your CPA certificate (if you haven't received it already); b) ensure that your contact information, including your email address, is up to date; and c) set your communication preferences, which will assist CPABC in better managing email volume.

Looking ahead, we have a number of exciting events on the horizon, including *Business in Vancouver*'s CFO of the Year Awards, for which CPABC is a presenting sponsor. Nominations are still open, and we know many of our members deserve recognition for their work in this role (page 11). I'd also like to highlight CPABC's Pacific Summit, which will be held in Whistler on May 11-13. The conference is content-rich, with exciting speakers and presenters, a number of exhibitors, and a variety of professional development offerings and networking opportunities (page 41), and I encourage you to attend.

I'm looking forward to a busy spring and summer, what with the Pacific Summit and Convocation in May, and CPABC's first annual general meeting in July. This summer will also mark the winding down of my tenure as board chair. Until then, I will continue to meet with members to help ensure that CPABC keeps evolving and meeting the needs of our membership.

As I end this message, I'd like to address another upcoming change—this one at the national level. Effective April 1, 2016, Joy Thomas, FCPA, FCMA, will begin serving as president and CEO of CPA Canada. Joy, who previously served as the organization's executive VP, will succeed Kevin Dancey, FCPA, FCA. Joy and Kevin worked closely together to lead and oversee the integration of Canada's three national legacy bodies to form CPA Canada. I'd like to thank Kevin for his tremendous leadership throughout the unification process, and for his historic tenure as CPA Canada's inaugural president and CEO, and I'd like to congratulate Joy on her new appointment. I know the profession continues to be in good hands.



Olin Anton, FCPA, FCA
CPABC Chair

"...I encourage everyone to consider nominating a worthy member in 2016—the onus is on all of us to ensure that we recognize engaged CPAs as they give back to the profession and the community, and as they make impressive inroads in their careers."

Sponsorships & Events

This winter, CPABC sponsored and/or attended a number of industry and on-campus events promoting the profession. Industry sponsorships included two events with the Vancouver Board of Trade: the 27th annual Economic Outlook Forum, presented by BMO Bank of Montreal on January 26 (see facing page), and the BC Budget Recap, held on February 17.

Other events in January and February included the inaugural CPABC Member Recognition Dinner (pages 46-47) and Advanced Certificate in Accounting and Finance (ACAF) information sessions with MOSAIC, the Ministry of Finance, and the North Shore Multicultural Society.

Campus events attended by CPABC's recruitment team in January and February included a UBC Diploma in Accounting Program industry night, a UVic business banquet, career fairs at Okanagan College and Royal Roads University, and CPA information sessions at BCIT, Langara, UVic, UBC, and SFU.

Other post-secondary events included the 2016 JDC West competition in Saskatoon (January 15-17), for which CPABC, CPA Alberta, CPA Saskatchewan, and CPA Manitoba were the presenting sponsors, and a CPABC Breakfast with the PROs event in Victoria focused on professional branding.

At the high school level, January and February events included information sessions at St. Margaret's School, Britannia Secondary, and Magee Secondary. CPABC also helped sponsor the third annual 2016 Junior Achievement Innovation Jam, and participated for the first time in the Soaring: Indigenous Youth Career Conference. The Conference attracts over 500 high school students and focuses on connecting indigenous youth with Canada's top employers, as well as providing information about career pathways and available bursaries/scholarships for post-secondary education and training.

Upcoming industry events include a presentation on March 3 by Michael Porter, renowned corporate strategy thought-leader and Harvard Business School professor, on the transition to a low-carbon economy; CPABC is a presenting sponsor of the event, which is being hosted by the Vancouver Board of Trade in partnership with the Globe 2016 Conference. Also taking place in March is *Business in Vancouver*'s 2016 Influential Women in Business Awards gala, for which CPABC is a gold sponsor.

Coming up this spring is the CPABC Pacific Summit in Whistler (page 19), the 2016 CFO Awards, co-presented by *Business in Vancouver* and CPABC, and the CPABC Career Connect Showcase. The Showcase, which is an updated amalgam of two past programs (CMABC Elite Employer and CGA-BC Partners in Employment), will provide CPA members, candidates, students, and prospective students with the opportunity to network, meet CPABC Career Connect employer partners, and learn about career options for accounting and finance professionals.

For more information on CPABC's sponsorships and events, visit the News, Events & Publications section of **bccpa.ca**.

Chartered Director Program Info Session

On January 27, 2016, CPABC co-hosted an information session about the Chartered Director (C.Dir.) program with The Directors College and the Sauder School of Business. More than 20 CPABC members attended the event, where CPABC board member Brian Friedrich, FCPA, FCGA, C.Dir., spoke about his positive experience earning the globally recognized designation.

The Chartered Director program is the signature program of The Directors College, which was formed in 2003 by the Conference Board of Canada and the DeGroote School of Business at McMaster University to deliver the first university-accredited corporate director development program in Canada.

Through CPABC's member benefits program, all CPABC members can receive a 10% discount on the registration fee for all of the C.Dir. course modules. To learn more about this member benefit, visit our website at **bccpa.ca/members/member-benefits/career**.



L to R: Paul Forgues, managing director of The Directors College, Brian Friedrich, FCPA, FCGA, C.Dir., and Séan Corbishley, director of executive MBA programs at UBC's Sauder School of Business.

CPABC Sponsors Economic Outlook Forum

On Tuesday, January 26, 2016, CPABC attended the Vancouver Board of Trade's 27th annual Economic Outlook Forum, presented by BMO Bank of Montreal. CPABC was pleased to be a supporting sponsor of the event, which gives BC's business leaders a chance to hear experts from leading businesses, media, and think tanks share their economic forecasts for the coming year.

The Forum began with a presentation by Michael Gregory, managing director, deputy chief economist, and head of US economics for BMO Capital Markets. Describing the overall economic outlook for 2016, Gregory said he expects Canada's economy to remain fairly stable, despite the depreciation of the Canadian dollar, and BC's economy to remain strong, leading the rest of the country.

In a subsequent panel session entitled "Success by the Numbers: The year ahead," Gregory was joined by Pedro Antunes, the Conference Board of Canada's deputy chief economist, and panel moderator Kirk LaPointe, vice-president of audience and business development for Business in Vancouver Media Group. The discussion focused on expectations for Canadian businesses in 2016, with particular emphasis on BC's economic competitiveness in the national and global markets. The panellists agreed that BC should see a solid economic performance in 2016, given its diverse economy and trade partners.

Entitled "Inside Ottawa: New Year, new government," the second panel session focused on expectations for the new federal government. The panel featured Tom Clark, chief political correspondent and host of Global Television Network's *The West Block*, Michael Horgan, senior adviser for Bennett Jones (Ottawa office), and Jeffrey Simpson, national affairs columnist for the *Globe and Mail*, and was moderated by Rick Cluff, host of CBC Radio's *Early Edition*. One hot topic was the projected $10-billion deficit spending promised by the new federal government, regarding which Simpson cautioned: "It's easy to get yourself into a deficit situation. It's harder to get out."



L to R: Session 2 moderator Rick Cluff with panellists Tom Clark, Michael Horgan, and Jeffrey Simpson.

The third and final panel session, entitled "The Economic Balance Sheet: The CEO perspective of 2016," featured five of Vancouver's prominent business leaders: Stephen Edwards, president and CEO of Global Container Terminals; Sacha R.F. McLean, president and CEO of McLean Ventures; Warren Roy, CEO and founder of Global Relay; Hussein Samnani, CEO of Hot Soup Marketing Group; and Tamara Vrooman, president and CEO of Vancity. Iain Black, president and CEO of the Vancouver Board of Trade, moderated the discussion, during which panellists shared practical insights on economic forecasts and government plans. The CEOs agreed on the importance of building both physical and technological infrastructure to strengthen BC's position as a gateway to Asia and Edwards suggested the government should look to working with the private sector to develop the infrastructure.





Top (l to r): Session 1 moderator Kirk LaPointe with panellists Michael Gregory and Pedro Antunes. Bottom (l to r): Session 3 moderator Iain Black with panellists Tamara Vrooman, Stephen Edwards, and Hussein Samnani (not shown: panellists Sacha McLean and Warren Roy). All photos on this page by Sara Borck Photography.

Setting the Record Straight re: PBA

CPABC wants to provide members with important information. A small private entity called the Professional Business Accountants Society of Canada (PBA), which is in no way affiliated with CPABC, is marketing its educational coursework as a program leading to a recognized accounting designation. At the time of this writing, PBA's online program is being offered through Stenberg College in Surrey, BC. PBA is making several claims, both online and in their information sessions, that are incorrect and confusing for students who are contemplating careers in accounting. For more information, please contact Edward Tanaka, CPABC's vice-president of ethics, at **etanaka@bccpa.ca**.

CLAIM: PBA coursework is comparable to the CPA Professional Education Program (CPA PEP).

FACT: A high school diploma (including English 12 and Math 11) is the only educational prerequisite needed to begin PBA coursework. The PBA program, therefore, is not comparable to the CPA PEP, which requires completion of post-secondary prerequisites and a four-year undergraduate degree upon entry, and leads to a rigorous post-graduate credential and designation that is internationally recognized.

CLAIM: PBA is a recognized Canadian accounting designation.

FACT: Under the BC *Chartered Professional Accountants Act*, the designation "Chartered Professional Accountant" and the initials "CPA" to signify that designation, and the designation "Professional Accountant" and the initials "PA" to signify that designation, are reserved for the exclusive use of members of CPABC. Across Canada, every province and territory either has CPA legislation in place or is working towards it. The designation "Professional Business Accountant" and the initials "PBA" signifying that designation are not recognized in the CPA Act.

CLAIM: Those who have completed PBA coursework can hold themselves out as "professional accountants" and "perform professional accounting services."

FACT: Under the CPA Act, only members of CPABC are entitled to use or display the designation "Chartered Professional Accountant" or "Professional Accountant," or engage in the "practice of professional accounting," such as audit and assurance engagements; similar restrictions are in place in many Canadian provinces. The CPA Act also prohibits anyone who is not a member of CPABC from—in any manner—implying, suggesting, or holding out that they are a professional accountant or chartered professional accountant.

CLAIM: The PBA Society is a regulator of professional accountants.

FACT: CPABC is a statutory corporation continued under the CPA Act as the sole professional regulatory body for professional accountants in BC. CPABC protects the public interest by ensuring that CPA members have completed extensive coursework, exams, and experience in order to obtain their professional designation. CPABC also ensures that CPAs adhere to the rigorous CPABC Code of Professional Conduct, Bylaws, and Bylaw Regulations. As a private society, PBA is not recognized under the law as a professional regulatory body and has no statutory authority to regulate its members.

CLAIM: The PBA Society actively participates in national standards-setting for the accounting profession.

FACT: Our national body, CPA Canada, is the only accounting body working with international and national regulators to set Canadian professional accounting standards through the *CPA Canada Handbook*.

CLAIM: The PBA Society is a vibrant national body that offers outstanding member services.

FACT: At the time of this writing, PBA has fewer than 300 members nationally and fewer than 40 members in BC, and, as such, offers limited member services. By comparison, CPA Canada has over 200,000 members, and CPABC has over 33,000 members. Member services for the CPA profession are extensive and include conferences, professional development, a career site, online and print magazines, a network of provincial chapters, advisory services, and other professional networking opportunities and forums.

Planning to Prepare T1s?

If you are a CPA preparing individual T1 tax returns for others, with or without schedules, you are required to obtain a public practice licence to do this work.* See the "CPABC Public Practice Licensing" area in the Members/Public Practice section of the CPABC website at **bccpa.ca** for details on licensing requirements.

*The only exception is if you have applied for exemption from licensing as a participant in a volunteer tax clinic. For more information on volunteer tax clinics, go to **bccpa.ca/volunteer-tax-services**.

See pages 24-26 for information on licensing with regard to volunteer tax services.

Important Member Dues Update

Deadline for 2016-2017 member dues: April 1, 2016

As part of an overarching effort to be eco-conscious, CPABC's finance department is going paperless in 2016. For this reason, member dues renewal notices will no longer be sent by regular mail.

An email notification was sent to each member in late February, indicating that the deadline for 2016-2017 member dues is April 1, 2016. If you did not receive this email, please contact **memberrecords@bccpa.ca** or update your member profile online so we can ensure that you receive important messages from CPABC in the future.

To view your member dues renewal notice online, please visit the Members section of the CPABC website at **bccpa.ca** and choose "Sign into Online Services." You will be able to print the renewal notice for your records and will have the option of paying your dues online, which is the recommended payment option.

Again, please make sure your member profile is up to date—particularly your email address and mailing address—so that you don't miss out on important messages from CPABC.



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Free Online Ethics PD – Regulatory Update

Members are invited to listen to a free online professional development audio seminar, recorded at a live regulatory update session delivered in Vancouver on November 12, 2015. The seminar is available online at **pd.bccpa.ca/pd-seminars-free-audioweb.php**.

Objective:

The proclamation of the CPABC legislation, effective June 24, 2015, and the subsequent introduction of new CPABC governing documentation signified changes that affect each and every member. The extent of these changes on any given member varies depending on the professional activities currently being undertaken, but this free online PD seminar provides a useful overview for all. In addition to introducing the new CPABC legislation and regulatory framework, the seminar discusses the most significant changes in the areas of membership, continuing professional development, public practice, and the investigation and discipline procedures.

Verifiable ethics content:

This seminar qualifies for up to two verifiable CPD ethics hours on successful completion of a quiz.

Presenters:

Roger Merkosky, CPA, CA
Former Director, Regulation, CPABC

Jamie Midgley, FCPA, FCA
EVP, Regulation and Registrar, CPABC
Member, Executive Management Committee, CPABC

Pamela Skinner, FCPA, FCGA
Vice-President, Public Practice Regulation, CPABC

Edward Tanaka, Barrister & Solicitor
Vice-President, Ethics, CPABC

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CPAEF Supports Members in Academia

As detailed in the January/February 2016 issue of *CPABC in Focus*, the CPA Education Foundation of British Columbia (CPAEF), launched on November 27, 2015, aims to advance accounting education in BC. One of the ways in which it works to achieve this mandate is by supporting its members working in academia. This support is provided through a variety of programs and services, including through a Speaker Series Program and the PD Passport for Academic Members.

Speaker Series Program brings inspiration to campus

The Speaker Series Program provides financial support of up to $2,500 twice a year to BC post-secondary institutions to enable accounting faculties to bring in renowned speakers. This program grant covers hosting costs, including venue, refreshments, promotion, and speaker fees in some cases. Since the program's launch in 2011,[1] $54,000 has been awarded to 10 post-secondary institutions across the province. Here's a recap of two recent Speaker Series events:

TWU – November 2, 2015

Amanda Flint, CPA, CA, associate professor of accounting at Trinity Western University (TWU), organized a Speaker Series evening event this past November that was attended by over 120 alumni, accounting students, and accounting faculty. The event featured scholar, author, and international speaker Terry Small, B.Ed., M.A.—also known as "the Brain Guy"—who described how the human brain works and explained how instructors can better engage their students and encourage them to become better thinkers and leaders.

Flint later spoke to the value of this kind of event, saying: "I have never laughed so much and learned so much at the same time, as I did with Terry Small. This kind of event, which engaged faculty, students, and alumni, could not have happened without the generous support of the CPAEF."

KPU – February 22, 2016

Kwantlen Polytechnic University (KPU) recently hosted a Speakers Series event that featured Maryellen Weimer, Ph.D., author of the Teaching Professor blog and several books on teaching and learning. In her presentation, Weimer described several ways to improve lectures and make classes more engaging so that students receive a richer learning experience.

Event organizer Valerie Warren, CPA, CA, KPU's accounting department chair, had this to say of the event: "As a teaching university, we strive to improve teaching methods and student engagement with the objective of attaining deep student learning. Events such as these, with experts such as Maryellen Weimer, provide us with many valuable ideas."

PD Passport for Academic Members helps facilitate professional development

The CPAEF also provides support to academic members in terms of professional development. The PD Passport for Academic Members provides CPABC members who are full-time academics with two complimentary days of training delivered through the CPABC Professional Development Program. To qualify for this passport, a member must declare that they earn the majority of their income from teaching at a post-secondary institution, and indicate that they're a member in academia when renewing their annual member dues. A letter inviting academic members to participate in CPAEF programs is sent out in the fall.

The CPAEF pays for the cost of these PD passports. In fiscal 2014-2015, these costs amounted to $20,000.

"With tightening academic budgets, accounting faculty at many post-secondary institutions are finding it increasingly challenging to fund their professional development," says David Chiang, CPA, CA, CPABC's VP of member services and a staff support member for the Foundation. "The CPAEF understands this challenge, and these two offerings—the Speaker Series Program and the PD Passport for Academic Members—provide much-needed support."

Donations support programs

The CPAEF directs donations to support programs that enhance the quality and quantity of students entering the profession, sponsor relevant and practical research, and stimulate the ongoing educational experience of CPABC members and students.

Both of the programs described in this article are made possible through generous donations from members.

Donations can be made as part of the 2016-2017 dues process or at any other time of the year. When a donation is made as part of the dues process, a tax receipt will be issued, regardless of the amount; when a donation is made at any other time of the year, a tax receipt will be issued for donations of $20 or more.[2]

[1] The program originated with the CA Education Foundation of British Columbia and is being continued under the auspices of the new Foundation.

[2] The CA Education Foundation of BC, now constituted as the CPA Education Foundation of BC, is a registered charity. As of this writing, approval of the name change by Canada Revenue Agency was still pending.



Attendees at Trinity Western University's November 2015 Speaker Series event.

Awards program will support students and members

Information about the CPA Education Foundation Awards Program will be announced this spring. The objective of this new awards program will be to support students and members through scholarships and bursaries. Students enrolled in a BC post-secondary institution, CPA students in the prerequisite and professional education programs, and CPA members who are pursuing higher level education, such as MBAs and doctorates, will all be eligible for the awards program. Watch for more information online and in this publication.

Want more info on the CPAEF?

For more information about any of the CPAEF programs or if you wish to donate through planned giving or bequests, please visit **bccpa.ca/cpaef** or contact David Chiang at **dchiang@bccpa.ca**.

2016 BC CFO AWARDS

Nominate a CPA for the 2016 CFO of the Year Awards

Deadline for nominations: **March 28, 2016**

For the sixth year in a row, *Business in Vancouver* and CPABC are partnering to recognize and celebrate the top CFOs in British Columbia. Honourees are chosen based on their performance relating to corporate growth, strategic decision-making, overall performance and execution, and reporting.

Awards will be presented in the following categories:

- Large public and private companies (revenues > $50 million);
- Small public and private companies (revenues < $50 million);
- Publicly accountable and non-profit organizations; and
- Transformation agent.

Visit **biv.com/events/biv-awards** to nominate a fellow CPA for a CFO of the Year Award.

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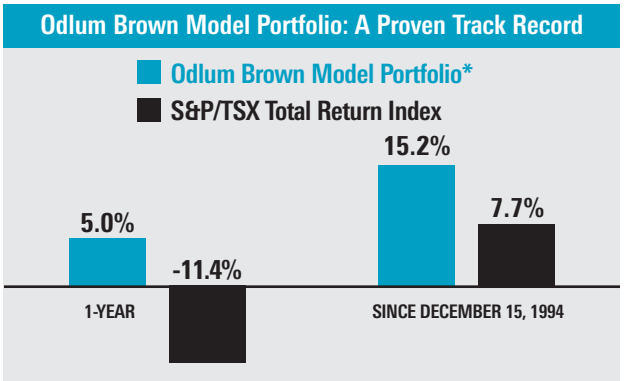
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*Compound annual returns are from inception December 15, 1994 to January 15, 2016. The Odlum Brown Model Portfolio was established by the Research Department in December 1994, with a hypothetical investment of $250,000. Trades are made using the closing price on the day a change is announced. These are gross figures before fees. Past performance is not indicative of future performance. Member-Canadian Investor Protection Fund.

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Industry Update

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***bccpa.ca** homepage*

You'll find "Sign into Online Services" in the top right-hand corner of the **bccpa.ca** homepage. Use your username and password to log in and access an array of services.

Student & Candidate Resources



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CPA Prerequisite Education Program (PREP)
2016 Semester Two
Core Modules:
- *Registration deadline – March 17*

Modules 5.2 (Intermediate Financial Reporting 2); 6 (Corporate Finance); and 8 (Taxation):
- *Exams – May 14*

Non-Core Modules:
- *Registration deadline – March 31*
- *Exams – May 14*

Summary schedule at **goCPAbc.ca**.

CPA Professional Education Program (PEP)
Winter 2016 term – key dates
Core Modules 1 & 2; Performance Management, Assurance, Finance, and Tax elective modules:
- *Exams:*
  - > *Core Mod 1, Perf. Mgmt, and Assurance – March 31*
  - > *Core Module 2, Finance, and Tax – April 1*
- *Results release – April 22*

Capstone 1:
- *Panel presentations – March 17-20; re-presentations – March 22*

Capstone 2:
- *Module start – April 2*

Spring 2016 term – key dates
Core Modules 1 & 2; Performance Management, Assurance, Finance, and Tax elective modules:
- *Module start – May 7*

Capstone 1:
- *Module start – May 14*

Capstone 2:
- *Module start – April 2*

Summary schedule at **cpawsb.ca**.

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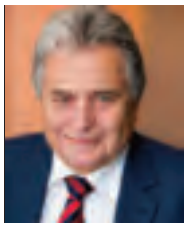
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Heidi U. Pullem
CFP, CDFA



Matt Anthony
BA, CFP



Aeronn Zlotnik
BA



Nancy Pereira
GBA



Philip Levinson
CPA, CA



John McKeachie



Jack Shaffer
CFP, CLU, ChFC



Dan Eisner
CPA, CA



Matthew James



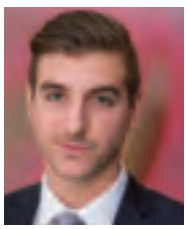
Anthony Riley



Jon Hameister-Ries
MBA



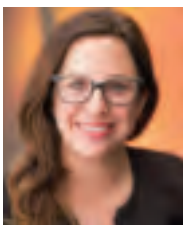
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Shining Stars, Big Achievements

CPABC congratulates its 23 Member Recognition Program honourees

We are delighted to present the first award and fellowship recipients of the newly launched CPABC Member Recognition Program. Built on the rich legacy of award programs past, the new awards program was established to recognize excellence among BC's chartered professional accountants, through their career accomplishments and/or their contributions to the profession, the business world, and the community.

In 2016, the CPABC Member Recognition Program honoured 23 members in the following four categories: Early Achievement; Fellowship (FCPA); Service to the Profession; and Community Service. The honourees are profiled below.

~ Early Achievement Award ~

The CPABC Early Achievement Award celebrates members who distinguish themselves early in their CPA careers through professional achievement and volunteer service, with an emphasis on professional accomplishments.



Craig Carefoot, CPA, CMA

Craig obtained his CMA designation in 2010. He is the controller at Family Capital Corp. in Victoria, where he is responsible for the accounting functions of almost 100 entities. His challenging role requires knowledge of standards across a wide variety of industries, not-for-profits, corporations, and trusts. Craig also works closely with clients to provide advice and direction on a variety of issues, including planning, reporting, and education.

Prior to joining Family Capital, Craig was the project controller for Deloitte in its Victoria office, working in partnership with HP Advanced Solutions on the BC Revenue Management Project.

Craig has demonstrated leadership in the profession as a member on the Victoria CMA chapter board from 2010 to 2012, where he served as chair, vice-chair, and director-at-large. He has also worked to raise the profile of the profession in his community as an instructor and moderator in the legacy CMA program, and as a volunteer at the annual School of Business Accounting Social at Camosun College, discussing his experiences in the profession with students.

Craig also volunteers his time as a board member in his community, serving on the boards of the Red Arrow Brewing Company and the Veselka Ukrainian Dance Association. He previously served on the board of the Carnarvon Ball Club.



Lauren Clavora, CPA, CA

Lauren obtained her CA designation in 2011, and joined Andrew Sheret Limited (ASL) in June 2014. Prior to assuming her current role as controller for ASL, Lauren was an assurance manager at Hayes Stewart Little & Co. (HSLCO), where she also served as the technical standards leader on the office's quality assurance committee. Her career progressed quickly at HSLCO—by her second year as an articling student, she was supervising engagements.

Lauren's enthusiasm for the profession was evident early on in her career. While still articling at HSLCO, she volunteered on campus with student recruiting activities at Camosun College. After passing the CA program's uniform final evaluation, she mentored other students in the office by volunteering to mark practice exams and helping students with their work. She also organized the firm's annual entry in the Times Colonist 10K run.

Lauren continues to find time to stay involved in her community. She is currently treasurer for both the James Bay Community Project and the Belvedere strata council, and recently joined the finance committee of Power To Be, a social services organization. She has also participated in several local community fundraising events, including the Heart & Stroke Foundation's Big Bike event, the GoodLife Fitness Victoria Marathon charity pledge program, and the Ryder Hesjedal Tour de Victoria.



Saskia Muller, CPA, CGA

Saskia obtained her CGA designation in 2009. She's now a managing partner with Galloway Botteselle & Co., and the youngest female partner in the firm's history.

Saskia provides leadership to her firm and to the profession at large. At her firm, she was instrumental in developing a quarterly performance review process for staff, spearheaded the development of the firm's website, and developed its social media presence on Twitter and Facebook. She has also organized and led semi-annual partners' meetings.

Contributions to the profession include serving on CGA-BC's discipline committee for four years, chairing the large firms' committee meetings at CGA-BC's annual conference, and participating in the mid-size firms' forum. During the unification process, she participated in several CPA merger roundtable discussions. Today, she serves on the CPABC investigation committee.

Saskia consistently works to raise the profile of the profession. She has participated in tax training clinics for students at UBC, was a CaseWare seminar presenter to SFU and UBC students for six years, and has co-scripted and appeared in informational videos produced to promote the Advanced Certificate in Accounting and Finance program.

In her community, Saskia volunteers for the Girl Guides of Canada as a Brownie leader and as a district co-treasurer. She is also former treasurer of the Bernie Legge Theatre.



Selena Nisbet, CPA, CGA

Selena obtained her CGA designation in 2010, and became a managing partner with Galloway Botteselle & Co. in Vancouver just one year later. Her efforts have helped the firm grow from a staff of 17 to a staff of 30, garnering them a spot on *BC Business*'s list of the biggest accounting firms in BC for the past several years.

An exemplary leader at her firm, Selena has organized and chaired semi-annual partners' meetings, instituted monthly in-house training seminars for students, and organized and facilitated office retreats to cultivate teamwork. She also developed the firm's social media strategy and updated its office policy manual, and continues to lead annual QAM internal reporting.

Selena was a member of the CGA-BC discipline committee from 2011 through the transition to CPABC, and now serves on the CPABC bylaws committee. During the unification process, she also participated in several CPA merger roundtable discussions. Selena was featured in recruitment and promotional materials produced by CGA-BC; more recently, she has represented her firm and CPABC at numerous recruiting events. She is also a mentor with the CPA and Beedie School of Business Student Leadership Development Program.

In her community, Selena is treasurer for a local animal rescue group and a local strata corporation. She has also volunteered as a tax preparer for low-income individuals and senior citizens.



Sharon Perry, CPA, CA

Sharon obtained her CA designation in 2007. She is the principal of Sharon Perry Inc., a firm she has owned and operated for almost five years. Before founding her own firm, Sharon worked with EPR Coquitlam, Grant Thornton in Vancouver and Langley, and Blue Fish Group.

Sharon's professional talents were evident early on in her career. During her first year at Grant Thornton, the firm recognized her extensive small business and tax experience and put her in charge of running the tax pools at their Langley office.

Sharon has since established herself as a leader in developing a strong brand and a thriving and growing practice. She has been voted "Favourite Accountant" by readers of *Tri-City News* for three years in a row, and was voted "Readers' Choice Favourite Accountant" in *Tri-Cities Now* in 2014. In addition, Sharon has been nominated twice for the Tri-Cities Chamber of Commerce's Community Spirit Award (2012 and 2014), and was a finalist for the Chamber's Small Business of the Year Award in 2014.

Deeply committed to her community, Sharon has served as treasurer on several boards, including the Tri-City Transition House and Parkland PAC since 2007, and raised close to $30,000 for the Eagle Ridge Hospital Foundation in 2015. Sharon is also active in minor league sports.



Henry Tso, CPA, CGA, CMA

Henry received his CGA designation in 2010, and his CMA designation in 2013. He also received his certified aboriginal financial manager designation in 2011. He is the CFO of Aboriginal Tourism BC, interim CFO for the Aboriginal Tourism Association of Canada, and a member of the tax assessment appeal board for the Tsleil-Waututh Nation.

Henry's professional accomplishments are extensive and diverse. Before taking on his current roles, he served as controller for Destination BC and was project lead in creating Aboriginal Travel Services, the first travel agency in BC owned and managed by First Nations. Henry was also the project lead for several pavilions during the 2010 Winter Olympic Games through his work with Aboriginal Tourism BC.

In addition to his professional achievements, Henry has worked hard to elevate the visibility of the profession. He has served as the treasurer of CPABC's North Shore/Sunshine Coast Chapter since June 2014 and as vice-chair since July 2015. He is also a member of the CPABC mentoring program, and served as a regular exam invigilator for CGA-BC from 2010 to 2015.

Henry's volunteer activities include serving on the board of directors of the North Shore Disability Resource Centre and on the Centre's audit and housing committees. He is also a member of the business advisory board for the MBA program at New York Institute of Technology's Vancouver campus, and a certified trainer of the First Nations Financial Fitness Workshop for the Aboriginal Financial Officers Association of BC.

~ Fellowship ~

The title of fellow formally recognizes CPAs who have rendered exceptional services to the profession and/or whose achievements in their careers or in the community have earned them distinction and brought honour to the profession. The Canadian jurisdictions have agreed to similar criteria to ensure the openness of the eligibility process and that the FCPA designation may be used in any jurisdiction—not simply in the jurisdiction in which it was conferred.



Carol Bellringer, FCPA, FCA

Carol is British Columbia's auditor general, a role she has held since September 2014. Before taking on this role, she was auditor general for Manitoba for a total of 12 years (1992-1996 and 2006-2014), and throughout her terms she added value to the management systems and practices of government.

Prior to becoming the auditor general of Manitoba, Carol served as the auditor for the City of Winnipeg and held management positions with KPMG in Montreal, Toronto, and Winnipeg; between terms, she worked as a senior adviser to the finance department of Media One International in Warsaw, Poland, and as the director of private funding at the University of Manitoba.

Carol received her CA designation in Ontario in 1982 and joined the Institute of Chartered Accountants of Manitoba in 1986. She served on the Institute's council for several years and was named a fellow in 2006.

Carol makes ongoing contributions to the CPA profession in Canada and internationally. She is a board member of Canada's Auditing and Assurance Standards Oversight Council, and one of the two Canadian board members on the International Federation of Accountants since 2012. In addition, she serves on IFAC's Public Policy and Regulatory Advisory Group.

Carol has also dedicated countless hours to community service. She was a major gift campaign cabinet member for the United Way of Winnipeg, and served on a number of boards and audit committees for organizations such as Manitoba Hydro and CancerCare Manitoba. As a board member and chair for the Winnipeg Symphony Orchestra, she helped put the organization back on a fiscally sustainable track. Carol received the Symphony's Golden Baton Award for her service to the organization.



Lorne Calder, FCPA, FCMA

Lorne is the chief finance and risk officer for Integris Credit Union. He earned his CMA designation in 1992, and that same year, joined Prince George Savings. He served as the credit union's CFO until taking on his newly structured position with Integris in 2014. Prior to his work in the banking sector, Lorne was a director of examinations for the BC Financial Institutions Commission.

Over the past 20 years, Lorne's achievements at Prince George Savings, now Integris, have been considerable. He is responsible for the credit union's risk framework and governance guidelines reporting, and has developed several enterprise risk management (ERM) papers to increase reporting standards, board knowledge, credit union best practices, and overall board governance, including the development of ERM policies, rule changes, and committee terms of reference.

Lorne has also extended his leadership to the Prince George Chamber of Commerce for more than a decade, holding various positions, including president. During his presidency in 1999-2000, the Chamber enjoyed its strongest membership growth. He has also served as a director with the BC Chamber of Commerce.

Active in the community as well, Lorne has been involved with the Prince George Rotary Club since 1993. In addition to serving as its president in 2007-2008, he was the Club's assistant governor from 2010 to 2013, responsible for five clubs in the region. He continues being active with Rotary as a district trainer, assisting in the delivery of courses and presenting Rotary ethics for the Rotary Youth Leadership Program. He was named Rotarian of the Year in 1997 and 2011, and is a recipient of the District Governor Award.

Lorne has served on boards and committees for numerous other Prince George organizations as well, including Initiatives Prince George, the Prince George Film Commission, and the Prince George Hospice Society, to name just a few. In 2011, he was nominated for the Prince George Community Foundation's Citizen of the Year Award.



Gordon Cummings, FCPA, FCA, CPA (Illinois)

Gordon is a principal and incorporated partner with D&H Group LLP in Vancouver, where he is the lead partner in the firm's regulatory group and the partner in charge of standards.

Gordon joined the firm as a CA student in 1995, and earned his CA designation in 1998. In 2000, he became a senior manager, as well as the firm's primary resource person on assurance and accounting standards. He led his firm's efforts to transition to new accounting frameworks (IFRS and ASPE) in 2010, and also led the firm in adopting new Canadian auditing standards that same year.

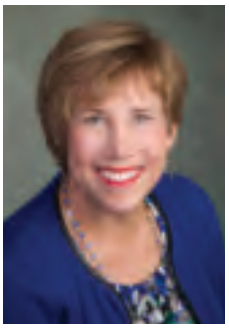
Renowned for his expertise in audit and assurance, Gordon has devoted over 1,000 hours of volunteer leadership to the CPA profession in this area, including during his seven years as a member of the Auditing and Assurance Standards Board (AASB). On the AASB board, he represented small and medium-sized firms during a time of immense change in auditing and assurance standards, including the adoption of 36 international standards on auditing as Canadian auditing standards. In 2009, Gordon became chair of the AASB's review engagement

task force, which assisted the AASB in developing CSRE 2400, the new Canadian standard for review engagements.

Additionally, Gordon co-authored the *Mid-Sized Firms Protocol and Practical Guide* in 2003, which subsequently formed the basis for the *Quality Assurance Manual* published by CPA Canada that is used by small and medium-sized firms across Canada today.

Gordon is also an experienced educator for the profession. He was a regular presenter of professional development courses for the ICABC for over a decade, and was also a sessional lecturer in SFU's faculty of business administration. He continues to be a regular speaker at conferences and seminars.

Other contributions include membership on CPA Canada's professional engagement manual advisory committee and service on numerous other ICABC and CPABC committees and forums.



Gayle Gorrill, FCPA, FCA

Gayle is vice-president of finance and operations for the University of Victoria. In this diverse role, she oversees budgeting, financial reporting, endowment and pension management, human resources, capital planning, facilities management, information technology, and campus security. She is also a champion of the university's sustainability initiatives.

Gayle obtained her CA designation in 1985. She has also earned designations as a chartered business valuator and as a certified fraud examiner.

Gayle began her accounting career in 1982, working for Ernst & Young (and its predecessor Clarkson Gordon) as a student. She worked for the firm in both Saskatchewan and Alberta. Prior to joining UVic in 2006, Gayle held executive finance positions with the Calgary Health Region and was associate vice-president of administration for the University of Calgary.

Regarded as a national leader in university administration, Gayle is sought after for her extensive expertise in this area. She serves on the board of the Canadian Association of University Business Officers, and in June will become the association's president for 2016-2017. Previously, she served as an executive committee member and chair of the joint procurement committee as part of the BC Ministry of Advanced Education's Administrative Service Delivery Transformation Initiative.

Gayle's contributions to the CPA profession included serving as an expert witness for Alberta's Court of Queen's Bench on matters of accounting, business valuation, and general business, and delivering numerous training seminars to industry groups, lawyers, and insurance companies.

Gayle believes in providing mentorship to the next generation of business and community leaders. Accordingly, she has been a speaker for the Canadian Breast Cancer Foundation's Run for the Cure for several years, and is a frequent speaker and mentor for women's events and organizations, including the UVic Women's Conference, Connect U (UVic's all-staff conference), and the Minerva Foundation for BC Women. She also serves on the boards and committees of several other non-profit organizations.



Kay Gray, FCPA, FCGA

Kay has been a partner with Grant Thornton since 2005, and has served in various leadership roles, including stints leading the tax services team for southern BC and chairing the firm's national succession and estate-planning team, as well as a term on the national partnership board.

Kay obtained her CGA designation in 1996. Prior to joining Grant Thornton, she worked at Ellis Foster and BDO Dunwoody LLP.

Active in the profession, Kay has presented at the Canadian Tax Foundation's national and BC tax conferences, and has authored several publications. She continues to make presentations for Pacific Business & Law Institute, the Continuing Legal Education Society of BC, and various other trade and industry associations.

Having been admitted as a member of the Society of Trust and Estate Practitioners in 2009, Kay holds the TEP designation. She was granted the ICD.D designation by the Institute of Corporate Directors in 2014, and is particularly interested in assisting private businesses in leadership transition.

Her achievements also include co-founding the Grant Thornton Foundation in 2011, and chairing the board for several years. As chair, she helped promote philanthropy and community-based volunteerism across the firm with the mission: "Grant Thornton people—making a difference every day." To date, the Grant Thornton Foundation has funded several organizations chosen by Grant Thornton People.

Kay is also dedicated to the growth and well-being of girls in her community. She volunteers for Big Sisters of BC Lower Mainland, and served on its board for eight years, including two years as chair. During her time on the board, she coordinated the development of a multi-year strategic plan, improved governance standards, and assisted in fundraising and securing major donors. Today, she continues to contribute as a member of its honorary advisory board. Kay received the organization's Big Heart Award in 2012 for her exceptional service.



Paul Hamilton, FCPA, FCA

Paul is a vice-president, senior investment adviser, and portfolio manager with BMO Nesbitt Burns.

Paul obtained his CA designation in 1988. He received his portfolio manager designation in 2006 and his chartered investment manager designation in 1993; he is a fellow of the Canadian Securities Institute and a certified international wealth manager.

Paul joined BMO Nesbitt Burns in 1989 as an investment adviser. He became a branch manager in 2000, and has since built a business of assets under management that ranks among the top five at BMO in Canada. Paul is recognized as a leader in his field, and is a trusted adviser to a number of BC's wealthiest families on both wealth management and philanthropy. In addition, Paul was BMO's business development manager for BC from 2004 to 2006, and was instrumental in opening a new branch for the organization in West Vancouver.

Paul has generously shared his professional expertise to support health care in his community. Since 2004, he has served on the board and on numerous committees for the Lions Gate Hospital Foundation. In the last 10 years, this foundation has raised over $100 million for health care needs. While serving as chair of the Foundation's investment committee, Paul created strong governance policies that helped guide the Foundation through some of the most turbulent capital markets in history. For the past two years, he has served as board chair for the Foundation, which recently received a $25-million donation—one of the largest single donations to health care in BC's history.

Paul also pursues a passion for amateur and professional sports. He was part of the team that worked to privatize the ownership of the Vancouver Canucks, acquire an NBA franchise (the Vancouver Grizzlies), and build GM Place (now Rogers Arena). Closer to home, Paul is a founding member of the North Shore Adult Hockey Association.



Lori Mathison, FCPA, FCGA, LLB

Lori is the managing partner of the Vancouver office of Dentons Canada LLP (formerly Fraser Milner Casgrain). She is a member of the firm's national management committee, and has been a partner in the firm's tax law group since 2006. Lori joined Fraser Milner Casgrain in 1997 and obtained her CGA designation in 2000.

Lori's contributions to the accounting profession are extensive and varied. She is well known for her expertise in tax planning, especially with regard to cross-border structuring and planning for shareholders and their corporations. She has written and presented on a number of topics in the area of taxation for the Canadian Tax Foundation, the Continuing Legal Education Society of BC, CPA Canada (formerly the Canadian Institute of Chartered Accountants and CGA-Canada), and the University of British Columbia. Lori has also presented at notable tax conferences and was an assistant editor of *Canadian Resource Taxation*. She is a former trustee of the CGA-BC Education Foundation and is currently a governor of the CPABC Education Foundation.

Lori is also a governor of the Canadian Tax Foundation, an organization to which she has contributed extensively. She was a driving force behind the creation of its young practitioners group, which encourages the growth of tax professionals through training and peer support, and co-organized the Foundation's first "Women in Tax" event in Vancouver.

In addition, Lori is a board director for the Vancouver Board of Trade and chair of its policy council. She has been a member of the dean's advisory committee for the Centre for Business Law at UBC since 2014, and also sits on the law firm regulation task force of the Law Society of British Columbia.

A passionate advocate for arts and culture in her community, Lori has been a director of the board of the Vancouver Public Library Foundation since 2010, and served as a board trustee in 2008-2009. She is also honorary counsel for the Carousel Theatre Society.



Hubert (Bert) Miles, FCPA, FCMA

Bert is the principal of H.A. Miles Ag Consulting. He obtained his CMA designation in 1971, and was awarded Life Membership from CMABC in 2010.

Bert began his consulting career in 2009, after nearly three decades as general manager of Burnaby Lake Greenhouses Ltd., during which he helped the company generate a seven-fold increase in sales. He also guided the company's relocation and major expansion to a two-million-square-foot production facility that was then the most advanced and automated in North America. Before joining Burnaby Lake Greenhouses, he worked as a controller and secretary-treasurer for a number of leading BC companies and organizations.

Bert has been dedicated to the advancement of the accounting profession for over 40 years. He was a member of the CMABC board from 1975 to 1981, and during his tenure as chair, led early merger discussions with the ICABC that helped set the stage for future merger dialogue. He also served on CMABC's conduct review committee and volunteered as a director for the Society's Vancouver chapter.

Bert is well known and respected for his extensive volunteer contributions to the credit union movement in BC. He was elected to the board of Surrey Metro Savings Credit Union in 1990, and served as its chair from 1996 to 1999. While serving on the board, he helped Canada's second-largest credit union grow to more than $1 billion in assets. Bert has also held several volunteer positions on the board of Credit Union Central of BC.

Bert has also been involved in strengthening BC's agricultural sector through service with the BC Agricultural Research & Development Corporation and the Investment Agriculture Foundation of BC (IAF). He has been a board director for the IAF for several years, and currently serves as its treasurer. His tenure on the IAF board also includes stints as chair, secretary, and chair of the audit and investment committee.



Janice Roper, FCPA, FCA

Janice is a partner with Deloitte LLP, and has served as national leader of the firm's indirect tax practice since 2014. She has been the indirect tax practice leader for BC since 1994.

Janice joined Deloitte's predecessor firm, Touche Ross, in 1982. In 1989, she initiated the sales tax practice at the Vancouver office, which helped position the firm as an early leader on the GST at a national level.

Janice's professional accomplishments are extensive. She was the gold medal winner for the ICABC tax exam in 1983, and obtained her CA designation in 1985. She later became one of the first two women elected to partnership in the Vancouver office of Deloitte & Touche, and in 1997, she was recognized in the *Who's Who of Canadian Women*. Janice has also received international recognition for her work—*International Tax Review* has recognized her as one of the world's leading indirect tax advisers for each of the past three years.

CPA CHARTERED PROFESSIONAL ACCOUNTANTS BRITISH COLUMBIA


Bruce Kirkby

Cheryl Cran

Wayne Lee

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Janice devotes significant time and energy to the CPA profession. She is co-chair of CPA Canada's In-Depth HST/GST course, for which she lectures annually, and has been a member of and speaker for CPA Canada's GST Leaders Forum for many years. Janice is a frequent speaker for both CPA Canada and the Canadian Tax Foundation, and has presented papers at several conferences and symposia. She previously served on the ICABC's professional development committee and GST sub-committee.

Additionally, Janice is a frequent contributor to local and national media on topics related to the PST, GST, and HST, generously sharing her practical knowledge and expertise with a broad public audience.

In her spare time, Janice enjoys the arts and being active in her community. She volunteers on the board of The Way Church, and currently serves as chair and treasurer. She has also served as treasurer for both the Deaf Children's Society of BC and the Delta Skating Club, and volunteered with the South Delta Baptist Church.



Cheng-Yan (C.Y.) Tay, FCPA, FCGA

C.Y. is the chief financial officer of PDG Investments, a real estate development firm specializing in medium and large retail and mixed-used projects.

From 2004 to 2014, C.Y. was also a director and executive vice-president for Leisura Developments, a joint venture between Manulife Capital and Intrawest Corporation, developing condominium hotel properties in Canada. C.Y. also worked for Intrawest, JP Morgan Asset Management, and the Ledcor Group on their US joint venture condominium/hotel developments.

After graduating from Simon Fraser University, C.Y. went on to obtain his CGA designation in 1999. He became an active volunteer in the accounting profession, contributing greatly to its development and advancement through service as a member and/or chair of numerous CGA committees and advisory groups over the next 15 years, including in the areas of finance, audit, appeals, honours and awards, strategic management, and chapters. In addition, he served on the board of governors of CGA-BC from 2008 to 2013, and later served as one of three members of the CGA-BC merger task force, playing a pivotal role leading to the amalgamation of the three legacy bodies that established CPABC.

C.Y. has also attended numerous business and student recruitment functions to promote the profession to students and to the business community. His awards for service to CGA-BC include the J.M. Macbeth Award, the Harold Clarke Award, and the Ambassador of Distinction Award.

C.Y. has also been involved in many charitable and fundraising events, and continues to give back to his community. He has served on the audit committee of the Real Estate Board of Greater Vancouver since 2012, and has been its chair since 2014. He has also volunteered his time for the past several years as a mentor with the CPA and Beedie School of Business Student Leadership Development Program at SFU.



Praveen Varshney, FCPA, FCA

Praveen is director of Varshney Capital Corp., a Vancouver-based merchant banking, venture capital, and corporate advisory services firm. He is also chief financial officer of Canada Zinc Metals Corp.

Since obtaining his CA designation in 1990, Praveen has combined his expertise in finance with his passion for entrepreneurship to support the growth and development of some of BC and Canada's most successful businesses. His accomplishments include co-founding Mogo, Canada's largest online alternative finance products and unsecured consumer lender. He served as Mogo's CFO until 2010, and remains a director to this day. From 2001 to 2007, Praveen served as CFO of Carmanah Technologies, which became Canada's largest solar technology company during his tenure. As an active angel investor, he was the first investor in Coastal Contacts, a company that grew from $2.5 million in sales to more than $200 million, and was acquired for $435 million in 2014.

Praveen is a frequent speaker and panellist, sharing his knowledge and expertise in the community, and has contributed to four books on professional and personal advice. At 32, he was named to *Business in Vancouver*'s Forty under 40.

Praveen served on the faculty advisory board of UBC's Sauder School of Business for 12 years, is a former board member of the Vancouver Board of Trade, and has served on the board of the Entrepreneurs' Organization for many years. He currently sits on the advisory board of the Edison Innovation Foundation and is a founding member of The Indus Entrepreneurs' Vancouver chapter.

Praveen also volunteers his leadership to a number of non-profit and charitable organizations. He was co-chair for the major gifts campaign from the South Asian community for the BC Children's Hospital Foundation in 2014, and is a partner with Social Venture Partners Vancouver. He also sits on the provincial advisory board for the Heart & Stroke Foundation of BC & Yukon, and is a director with Room to Read, the Varshney Family Charitable Foundation, OneProsper, and Instruments Beyond Borders.

Service to the Profession and Community Service awards on pages 22-23

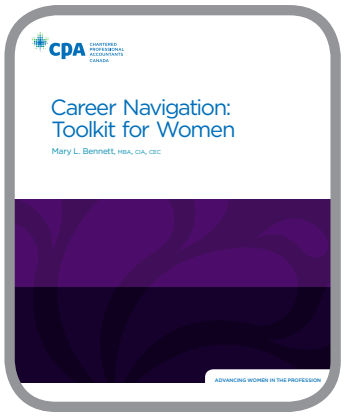
CPA CHARTERED PROFESSIONAL ACCOUNTANTS CANADA



women's leadership council

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~ Service to the Profession Award ~

The Service to the Profession Award recognizes members' dedication, commitment, and outstanding volunteer contributions to the CPA profession, primarily through service on committees, chapters, and task forces.



Aaron Collins, CPA, CGA

Aaron is a partner with MNP LLP in Abbotsford, and over the past four years he has assumed a series of increasingly senior roles on the board of CPABC's Surrey/Langley/North Delta (SLND) Chapter, beginning as a volunteer and progressing to vice-chair in 2015.

A resilient leader with a strong work ethic, Aaron honours every commitment and is willing to contribute to chapter activities at all levels—from introducing guests to cleaning up after meetings and events. He is dedicated to making the Chapter a vibrant and useful part of the Surrey, Langley, and North Delta communities.

Through Aaron's involvement, the SLND Chapter has improved its overall operations and its delivery of professional development courses. Additionally, his broad network of business contacts has been an important source of guest speakers for the Chapter.

Over the past five years, Aaron has also participated in several recruiting events with the University of the Fraser Valley and Kwantlen Polytechnic University, helping to educate students about accounting and career opportunities in public practice.

In addition to his volunteer contributions to CPABC and the profession, Aaron dedicates his time and energy to coaching children's hockey, soccer, and football.



Jacqueline Oi Ping Ho, CPA, CGA

Jacqueline is a business manager with Corus Entertainment Inc. and has provided outstanding service to the profession for over six years. As chair of CPABC's Richmond/South Delta (RSD) Chapter, she has shown tremendous leadership during the transition to the new CPABC chapter structure, and has made sure that members clearly understand the Chapter's mandate and goals. She also serves as a liaison between the Chapter and CPABC, and ensures that the Chapter is up to date on all regulatory issues.

Jacqueline is actively involved in all of the Chapter's committees and supports opportunities for every member to get involved. She is a consensus builder who has created a board environment that encourages discussion and supports the dynamic exchange of ideas, leading to final decisions that have garnered the support of board members. In addition to serving as chair, Jacqueline has helped organize professional development events, social functions, student recruitment events, and networking evenings. Before serving as chair of the RSD Chapter, Jacqueline volunteered extensively for her legacy CGA-BC chapter.

In addition to her service to the profession, Jacqueline devotes many hours to local charities and events, including the City of Richmond's Ships to Shore Steveston event, the Richmond Food Bank, and the Canadian Cancer Society's Relay for Life. She has also mentored new Canadians as they prepare to enter the workforce.



Jason Stevenson, CPA, CMA

Jason is a senior manager with KPMG LLP in Victoria and has been an active chapter member since 2009. He has made substantial contributions to the profession over the past seven years—first through his legacy CMABC chapter and now through the CPABC Victoria/Southern Vancouver Island Chapter, serving in his roles as chair, vice-chair, and communications director.

Since first joining a chapter board in 2009, Jason has organized numerous events, including student activities, fundraising events for local charities and student bursaries, professional development courses, and member social events for both CMABC and CPABC. As the inaugural chair of CPABC's Victoria/Southern Vancouver Island Chapter, Jason played a leading role in establishing the Chapter throughout the merger process, providing leadership and coordination as the amalgamation took place. He also played a key role in recruiting new board members for the Chapter.

For the past six years, Jason has also served on the planning committee for the annual CPA-FMI (previously CMA-CGA-FMI) financial management conference in Victoria. A joint event with the Financial Management Institute of Canada (FMI), the conference brings cutting-edge topics to local accounting and finance leaders. Jason also serves as president of FMI's Victoria chapter.

Photos of Craig Carefoot and Lauren Clavora by Tristan and Jenna Shouldice. Photos of Saskia Muller and Selena Nisbet by Natalie Rossiter. Photo of Sharon Perry by photobin photography. Photo of Henry Tso by Sean Fenzl Photography. Photo of Carol Bellringer by Jesse Hlady Photography. Photo of Lorne Calder by Jordan Conway. Photo of Gord Cummings by Alastair Bird. Photo of Gayle Gorrill by Christina Marshall. Photos of Kay Gray, C.Y. Tay, David Turchen, and Jacqueline Oi Ping Ho by Kent Kallberg. Photo of Paul Hamilton provided by Paul. Photo of Lori Mathison by David Scougal, MPA. Photo of Bert Miles by Stephanie Trattner. Photo of Janice Roper by Tracy Tahara. Photo of Praveen Varshney by Scott McAlpine Photography. Photo of Aaron Collins by Daniela Cuiffa. Photo of Jason Stevenson provided by Jason. Photo of Russ Wilson by Linda Stanley Wilson. Photo of Peter Guo provided by Peter.



Russ Wilson, CPA, CA

Russ, a partner with Johnsen Archer LLP in Surrey, has provided compassionate leadership as a trustee of the ICABC Benevolent Fund for over a decade, including five years as the board's chair. He helped lead the process of transitioning the legacy organization into the CPABC Benevolent Fund, and continues to serve as chair. First established in 1935, the Benevolent Fund provides short-term assistance to CPA members who are suffering from unusual financial hardship. The Fund typically receives up to 10 applications per year, and as chair, Russ leads the assessment process for each case. He has been very generous with his time on the board, investing hundreds of hours to review approximately 50 individual applications.

Over the years, Russ has approached this role with openness and a commitment to ensuring healthy discussion among all trustees. He is recognized by his peers for the care, sensitivity, and non-judgmental approach he has brought to this role, and for his dedication and inspiring commitment to the cause.

Through his involvement, Russ has greatly impacted the lives of many members who needed assistance at a particularly challenging time in their lives.

~ Community Service Award ~

The CPABC Community Service Award highlights the remarkable commitment and dedication of CPAs to a social cause, and/or their unstinting support to one or more not-for-profit or charitable organizations.



Peter Guo, CPA, CA

Peter is a partner with MNP LLP in Vancouver. His passion for diversity, inclusion, and creating opportunities for people is evident in his many contributions to his community. With a focus on identifying and empowering talent, he tirelessly invests in people, both locally and abroad.

Peter has shared his knowledge, energy, and leadership with many organizations over the past 30 years. Most notably, he is currently in his fifth year on the board of S.U.C.C.E.S.S., one of BC's largest social services agencies, and chair of its advocacy and community relations committee.

As a mentor with the Forum for Women Entrepreneurs, Peter's experience assists women in successfully growing their businesses. As a founding member of UBC Sauder School's management information system advisory board, he is helping to integrate business and technology curricula to assist graduates in their pursuit of meaningful careers, and mentors students to better meet the demands of employers.

A creative and energetic fundraiser, Peter, with the dedication and support of his family, friends, and colleagues, has raised over $40,000 for the preschool of the Chinese Presbyterian Church in Vancouver, and more than $150,000 for the Walk with the Dragon event, benefitting the S.U.C.C.E.S.S. Foundation.

Over the years, Peter also combined his love of soccer and his commitment to youth development by coaching and managing several teams with the Vancouver United Football Club.



David Turchen, CPA, CA, CPA (Washington)

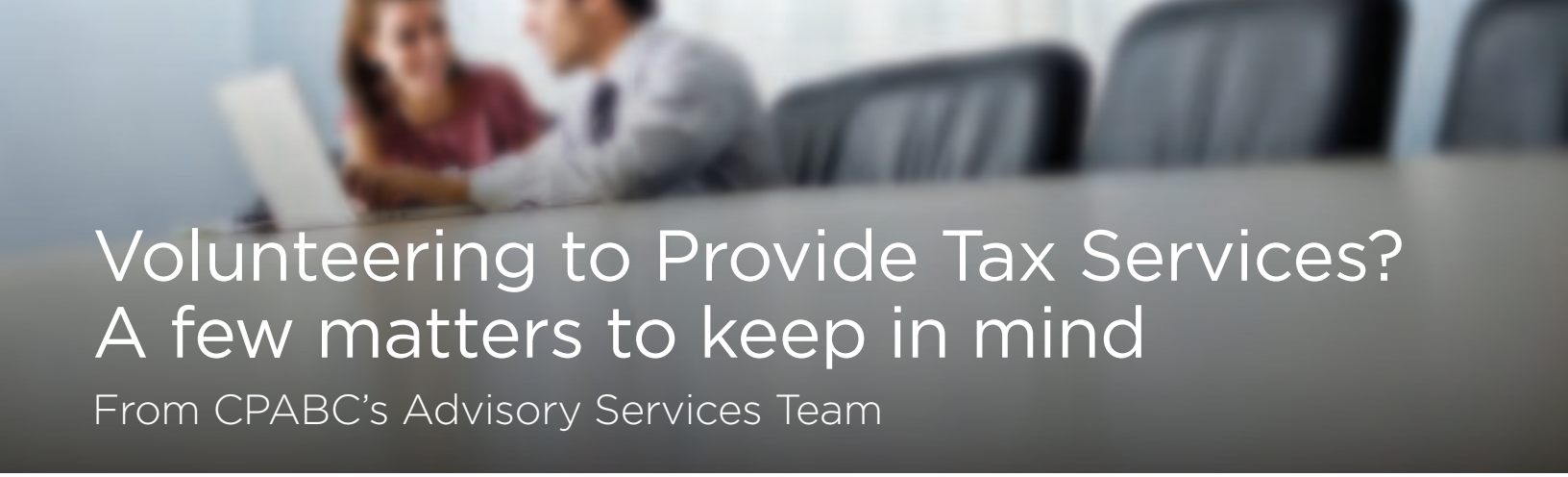
David is a partner with MNP LLP in Abbotsford. He is also chair of the Abbotsford Hospice Society's board of directors, and over the past four years he has made profound volunteer contributions to the Society that will benefit families in Abbotsford for decades to come.

The Abbotsford Hospice Society is a non-profit organization that helps support people who are dying, along with family members who are offering care or grieving the loss of loved ones. David was instrumental in realizing the Society's ambitious plan to construct Holmberg House, a $13-million facility that will soon house the organization's operations, and a new residential hospice. He spearheaded the project's operations and capital campaign, and also led critical negotiations with the Fraser Health Authority to allow the hospice to operate within the new facility. Without his efforts, Holmberg House would not be opening in early 2016.

David also helped lead the Society to partner with Canuck Place Children's Hospice and Matthew's House (a respite facility for families with children requiring complex care) to form the David Lede Campus of Care next to the Abbotsford Regional Hospital and Cancer Centre. The Campus includes a complex arrangement of health-related services backed by civic, provincial, and community support, and is the first of its kind in North America.

In addition to his work with the Society, David was appointed to the board of the Provincial Health Services Authority in December 2015.

Congratulations once again to all of our inaugural award and fellowship recipients!



Volunteering to Provide Tax Services? A few matters to keep in mind

From CPABC's Advisory Services Team

Each year, many CPAs volunteer to prepare personal tax returns for low-income taxpayers in their communities. Providing this much-valued volunteer service gives CPABC members an opportunity to support their communities by helping those truly in need of this assistance, including social assistance recipients, newcomers to Canada, seniors, and students.

Recognizing that many of you volunteer in this capacity, we wanted to draw your attention to a few matters that must be kept in mind when providing such services, including a new exemption requirement.

Exemption from licensing

Normally, income tax preparation services are included in the definition of "public practice" under the "other regulated services" category of the CPABC bylaws.[1] A CPA member engaged in public practice is required to obtain a practice licence under one of the categories of licensure, as listed in part 7 of the bylaws.

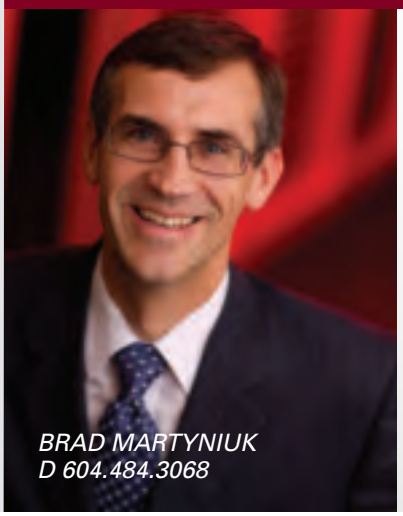
However, recognizing that the preparation of tax returns at volunteer tax clinics is in the interest of the general public, CPABC has implemented a new policy that enables volunteering members to apply for exemption from the licensure process where their primary occupation is not in public practice, and where they provide these tax services to the public on an incidental basis only. This application for exemption is required only for members not already licensed for public practice—this includes members who are employed in public practice but who are not personally licensed. In addition, members holding an "Other Regulated Services – Non-Reviewable" licence will need to apply for the exemption as this category does not permit them to prepare T1s.

Note: Members are required to apply for this exemption each year in which they plan to participate in a volunteer tax preparation program. This means, for example, that authorization granted in 2016 will apply to the 2015/2016 tax season only. Note also that the exemption applies only to members who volunteer these services through organized tax clinics/programs.

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[1] See the definitions section of the CPABC bylaws, available on the **bccpa.ca** website under the Members tab—click on "Regulatory" and choose "CPABC – Act, Bylaws & Rules."

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Professional liability insurance

Because members authorized to provide volunteer tax services assistance are exempt from licensure, they are not subject to professional liability insurance requirements. However, to ensure the protection of the public, CPABC recently made arrangements for a blanket policy with AICA Services Inc. that will apply to authorized CPABC members under the following conditions (all of which must be met):

- The preparation of tax returns will be provided in a volunteer capacity, where no fee is charged or accepted;
- The service will be provided through to April 30 at an organized tax clinic; and
- Tax preparation will be for low-income taxpayers only, defined as:
  - Individuals who have no dependants and who have a gross household income below $30,000, or
  - Individuals with dependants, or couples, who have a gross household income below $50,000.
- Additionally, authorized CPABC members must not prepare tax returns for individuals who have:
  - Self-employment income (except for T4A slips with income in box 48 under $1,000),
  - Business or rental income and expenses,
  - Interest income over $1,000,
  - Capital gains or losses, or
  - Employment expenses;
  - Or who have:
    - > Filed for bankruptcy or consumer protection, or
    - > Died in the taxation year.

The premium for this insurance will be covered by CPABC, and the coverage will stay in effect through to April 30 in the year of exemption, as long as the member adheres to the constraints on eligible tax returns, as noted above. To apply for the exemption and register for this coverage, go to **bccpa.ca/volunteer-tax-services**.

Professional competence

It's important to remember that volunteer work is regulated under the *CPABC Code of Professional Conduct*. As Rule 203 of the Code stipulates: "A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member provides professional services or is relied upon because of the member's calling."[2]

[2] See Rule 203 of the *CPABC Code of Professional Conduct*, available on the **bccpa.ca** website under the Members tab—click on "Regulatory" and choose "CPABC – Act, Bylaws & Rules."

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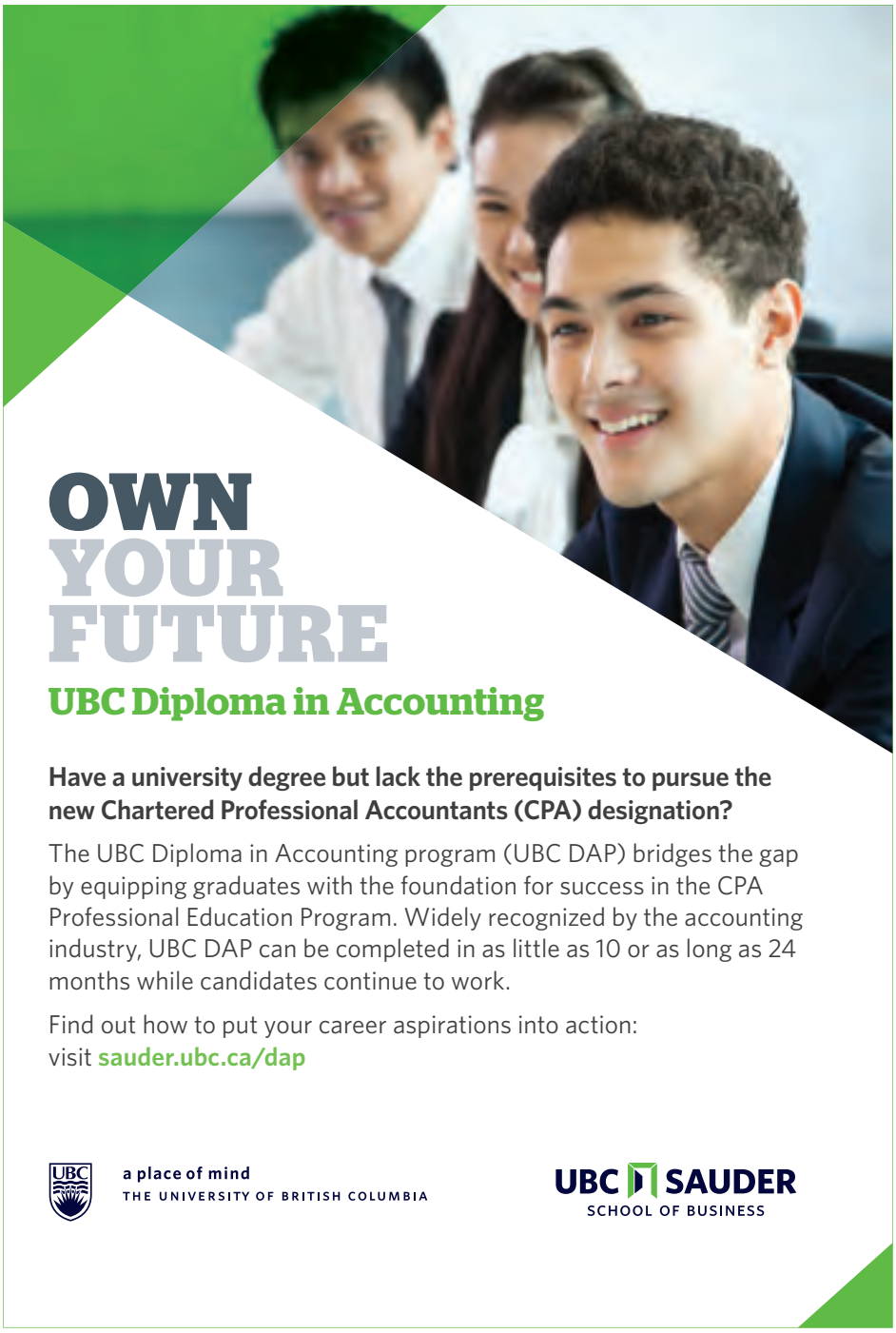
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The CRA has advised that, effective 2016, volunteers who file tax returns electronically must get individual EFILE certification.



Therefore, before undertaking the preparation of tax returns—even at a volunteer tax clinic—a member must assess their own professional competence. If, in doing so, they determine that additional training is needed, they should consider taking a tax update course through CPABC's Professional Development Program, a course held by one of the local CPABC chapters, or online training offered by the Canada Revenue Agency (CRA) through its Community Volunteer Income Tax Program, as described below.

Community Volunteer Income Tax Program

Many community groups that offer free tax clinics do so in collaboration with the CRA, through its Community Volunteer Income Tax Program (CVITP). Under the CVITP, community groups host free tax-preparation clinics and arrange for volunteers to prepare income tax and benefit returns for eligible individuals, while the CRA provides co-ordinators to guide in the program's delivery. The CRA also offers training and tax software for CVITP volunteers. To register as a CVITP volunteer or to get more information about the program, go to **cra.gc.ca/volunteer** or call 1-800-959-8281.

Note: The CRA has advised that, effective 2016, volunteers who file tax returns electronically must get individual EFILE certification, and that CPA members are exempted from undergoing a police records check provided the member advises CRA by appending their designation in the "last name" field of the online application form or by notifying the CRA coordinator.

Contact us

Volunteering to provide tax services can be a rewarding experience—one that enables members to give back to the community, gain new skills and/or improve existing ones, and do work that is needed and appreciated. CPABC encourages members to get involved, noting the new exemption policy.

If you have any questions about applying to volunteer in this capacity, please contact CPABC's advisory services department at 604-872-7222. Alternatively, you can email us at **professionaladvisory@bccpa.ca**. ■

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CPABC Hosts Roundtable with Taxpayers' Ombudsman



Sherra Profit, Canada's taxpayers' ombudsman

On January 26, 2016, CPABC hosted a breakfast roundtable meeting with Sherra Profit, Canada's Taxpayers' Ombudsman, who was in Vancouver to raise awareness about the Office of the Taxpayers' Ombudsman (OTO) and meet with local tax practitioners.

The event, which was attended by more than 30 members of CPABC's various practitioner and taxation forums, gave members an opportunity to share their experiences in dealing with the Canada Revenue Agency (CRA), while also learning about how the OTO can assist them in representing their clients' interests.

After some introductory remarks from David Chiang, CPA, CA, VP of member services for CPABC, and Shane Onufrechuk, CPA, CA, chair of CPABC's Taxation Forum, Sherra Profit began her presentation. In addition to describing the OTO's purpose, she provided practitioners with some tips for helping clients deal with CRA-related service issues and described her experiences as ombudsman thus far. Throughout the presentation, practitioners were welcome to ask questions and provide feedback, which led to a fruitful discussion.

This article provides an overview of the presentation.

On the OTO's role and mandate

Although the position of taxpayers' ombudsman was announced as a new initiative in May 2007, the OTO was not officially established until February 21, 2008, with the appointment of the first taxpayers' ombudsman, J. Paul Dubé.

The OTO operates independently of the CRA and reports directly to the minister of national revenue. The ombudsman's mandate is to advise the minister of any matters relating to the services provided by the CRA to taxpayers.[1]

The OTO works to fulfil this mandate by examining individual complaints made by taxpayers with regard to services provided by the CRA, conducting investigations into issues that may be systemic in nature, and raising awareness about the Office's services and taxpayers' rights.

Dealing with individual complaints

After receiving a complaint, the OTO will perform an initial assessment to ensure that the complaint falls within the scope of the Office's mandate. If the OTO is the first point of contact, it will likely direct the taxpayer to seek resolution through the CRA's internal redress mechanisms first (see sidebar on page 32).

Within the scope

The CRA is governed by the *Taxpayer Bill of Rights*,[2] which describes the treatment to which taxpayers are entitled when dealing with the Agency. The Bill defines 16 rights for taxpayers, eight of which fall under the purview of the OTO:

- You have the right to be treated professionally, courteously, and fairly (#5).
- You have the right to complete, accurate, clear, and timely information (#6).
- You have the right to lodge a service complaint and to be provided with an explanation of our findings (#9).
- You have the right to have the costs of compliance taken into account when administering tax legislation (#10).
- You have the right to expect [the CRA] to be accountable (#11).
- You have the right to expect [the CRA] to publish our service standards and report annually (#13).
- You have the right to expect [the CRA] to warn you about questionable tax schemes in a timely manner (#14).
- You have the right to be represented by a person of your choice (#15).



If a taxpayer is unable to reach a satisfactory solution with the CRA, the OTO will provide an independent and impartial review of their service complaint. If the complaint is deemed to have merit, it will be assigned to an investigator for further investigation.

Outside the scope

Matters that fall outside the scope of the OTO's mandate include any complaints that are not service-related and complaints related to the eight rights of the *Taxpayer Bill of Rights* not listed above.

Additionally, the ombudsman cannot overturn the decisions of the CRA or direct the CRA to take specific action. Moreover, the OTO will not review matters related to legislation or the interpretation of tax policy, matters that are before the courts, or complaints that fall under the purview of another statutory body.

In such cases, the OTO strives to direct the taxpayer to the appropriate channels and facilitate access to different government departments.

"Our goal is to resolve complaints impartially and fairly," said Profit. "If we can't assist with a particular complaint, we explain why and suggest other avenues for resolving the matter."

Investigating systemic issues

In addition to conducting investigations into individual service complaints, the OTO also works to fulfil its mandate by gathering data and/or conducting research to identify and investigate systemic issues that may be affecting large numbers of taxpayers or a particular segment(s) of taxpayers.

Whenever the OTO launches a systemic investigation, a notice is provided to the minister. The ombudsman subsequently reports to the minister on any findings, and this report may or may not include recommendations.

[1] oto-boc.gc.ca/whwr/mndt-eng.html

[2] cra-arc.gc.ca/gncy/txpyrbllrghts/menu-eng.html

Guiding principles for the OTO

The OTO follows four guiding principles in carrying out its mandate: independence, impartiality, fairness, and confidentiality. Accordingly, it:

- Works at arm's-length and independent from the CRA.
- Reviews the facts of each service complaint in a neutral and objective manner.
- Collects all relevant information from the taxpayer and from the CRA, as well as from other sources if applicable.
- Identifies a solution or recommendations to correct service-related issues.
- Makes recommendations directly to the minister regarding systemic issues.
- Is accountable to the minister, not the CRA.
- Does not advocate on behalf of taxpayers (unlike its counterpart in the US).
- Does not defend the CRA.
- Does not disclose any confidential information about the taxpayer without the taxpayer's consent.
- Will only share details about a complaint with the CRA when the taxpayer has provided signed consent.
- Cannot receive information about a taxpayer from the CRA unless the taxpayer has provided consent for the CRA to provide it.



Profit says there's a general lack of awareness about the Office of the Taxpayers' Ombudsman. "We want to make sure that people know we're here and that we may be able to help."

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As Profit told practitioners, the OTO is planning to increase its transparency by publishing this information online.

"Our plan going forward is to publish the notices on our website," Profit explained, "as well as the reports to the minister."

Profit is eager to implement these new processes, but with the ombudsman position having been vacant from spring 2014 through July 6, 2015, she and her team are still in the process of clearing up issues identified and investigations opened during the previous ombudsman's tenure.

Consider the following numbers: In 2013-2014, the OTO opened 2,631 new files and reopened 40 existing ones; it closed another 2,651 files, either because a complaint was outside of its mandate (1,296), an early resolution was reached (1,180), or an investigation was completed (175).[3] Consider, also, that files often consist of multiple issues, each requiring its own investigation.

"One of our goals right now is getting the OTO fully staffed and up to speed, but we're committed to getting there," Profit said. "If we're going to ensure that the CRA's services are timely and of high quality, we need to ensure that ours are impeccable—that means not only increasing our transparency, but also improving our response time."

Raising awareness

Another primary goal for the OTO is to increase its outreach to taxpayers and tax professionals to ensure that both groups are aware of the recourse available to them.

According to Profit, there's a general lack of awareness among the public.

"We want to make sure that people know we're here and that we may be able to help," she said. "Getting a chance to meet with practitioners like this is a great way to spread the word and also gather invaluable feedback."

[3] *Taxpayers' Ombudsman Annual Report, 2013-2014* (**oto-boc.gc.ca/rprts/menu-eng.html**). In 2013-2014, 187 files were opened in British Columbia alone; numbers were even higher in Ontario, Quebec, and Alberta.

On helping clients with service-related complaints

After providing an overview of the OTO's role and mandate, Profit shared a few tips for practitioners when helping clients deal with service-related complaints:

1. ***Managing client expectations*** – "Because the OTO has to be impartial, the outcome may not be what the taxpayer wants."

2. ***Advising clients to use the CRA's Service Complaints Program first*** – "Only where there are compelling circumstances should the taxpayer approach the OTO first."

3. ***Ensuring that clients provide signed consent authorizing the practitioner to act as their representative in dealing with the OTO*** – "Note also that each new complaint requires a new authorization."

4. ***Submitting detailed information to the OTO*** – "Take notes, and include the dates, times, and details of conversations you've had with the taxpayer and with the CRA. These will help us in our investigation."

With regard to tip #3, Profit emphasized that the OTO does not have access to the CRA database, and explained that practitioners must seek authorization from both the CRA and the OTO in order to serve as a client's representative with both organizations. She also noted that the authorized representative processes for the CRA and the OTO are slightly different.

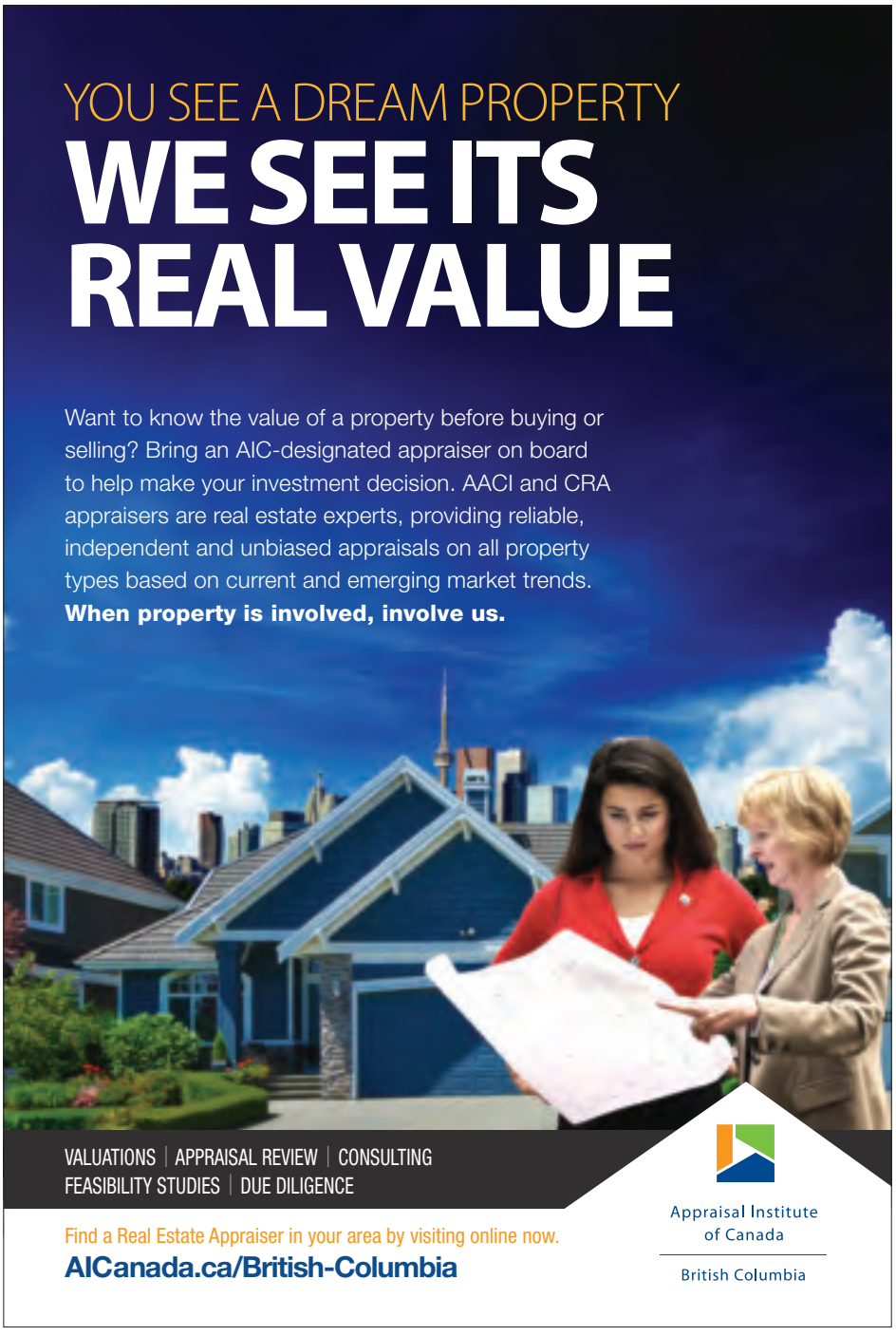
The ombudsman also encouraged practitioners to contact her office to advise of any issues that may be systemic in nature, even if an individual client is not submitting a complaint or seeking a particular action.

"Let us know if you encounter any service issues in dealing with the CRA," she urged. "Your experience may be part of a larger trend and could help us identify a systemic problem."

Profit added with a laugh: "Just be sure to give us your contact information so we can follow up with you if we have questions!"

CPABC/CRA Tax Liaison Meetings

In February, CPABC organized six tax liaison meetings with the Canada Revenue Agency (CRA) in Kelowna, Prince George, Surrey, Vancouver, and Victoria. These sessions gave practitioners an opportunity to connect with CRA's senior regional leadership and learn about recent administrative developments and policy changes. If you're a member who practises in tax and you'd like to receive the handouts provided at these meetings, contact David Chiang, CPA CA, CPABC's vice-president of member services, at **dchiang@bccpa.ca**.





Sherra Profit reviews the *Taxpayer Bill of Rights* with members of various CPABC practitioner and tax forums on January 26, 2016.

Steps for resolving a service-related complaint with the CRA

1. Try to resolve the issue with the CRA employee with whom you have been dealing; alternatively, if you have been given a phone number, call that number.
2. If the service-related issue is not resolved after step 1, speak with the employee's supervisor.
3. If you are still not satisfied with the way your service-related issue has been handled, file a formal complaint with the CRA's Service Complaints Program by completing Form RC193, Service-Related Complaint. You can get any of the forms or publications from the CRA website at **cra.gc.ca/forms** or by calling 1-800-959-2221.
4. As a last avenue of redress, contact the OTO:
   - Visit **oto-boc.gc.ca**;
   - Submit your complaint to the Office of the Taxpayers' Ombudsman:
     > By mail at 150 Slater Street, Suite 600, Ottawa, Ontario, K1A 1K3,
     > Online at **oto-boc.gc.ca**, or
     > By fax at 1-866-586-3855; or
   - Phone the OTO at 1-866-586-3839.

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On the experience thus far

Prior to being appointed as Canada's second taxpayers' ombudsman by the federal government in 2015, Profit worked with the law firm of Cox & Palmer in rural PEI. She has over 15 years of experience practising law in a wide range of areas, including alternative dispute resolution, and holds a bachelor of laws from the University of Saskatchewan and a bachelor of arts from St. Francis Xavier University.

Accepting the role of taxpayers' ombudsman meant relocating her family to Ottawa and taking on a big learning curve in terms of working within government and liaising with the CRA.

"It was a big change, but I was ready for a challenge," she said. "And I saw that I could do some good."

Since its inception nine years ago, the OTO has resolved thousands of individual complaints and has recommended changes that have led to significant improvements in the CRA's services to, and treatment of, taxpayers and benefit recipients. Profit is looking to build on this success.

"I take my responsibility to Canadians very seriously," she said. "Both the OTO and the CRA have laid a solid foundation of cooperation on which my team can now build, and I'm looking forward to what we can accomplish going forward."

In her team, which currently stands at 20, Profit has complete confidence. OTO staff are CRA employees—that is to say, they're hired and paid using the CRA's staffing and administrative framework (similarly, the budget is managed and reported using the CRA's financial management framework)—but Profit said impartiality hasn't been an issue: "I've seen them adapt to their new roles with impressive skill."

She is currently looking to hire more staff, particularly for the systemic investigations team. But even though there is still groundwork such as this to be laid, the experience has already proved rewarding.

"The success stories, especially where financial hardship was a factor—those are really gratifying," Profit said. "I've seen that we truly can make a difference."

Share your feedback with the ombudsman

Visit **oto-boc.gc.ca** to find out how you can share your questions and comments with the ombudsman. ■



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If you'd like to receive invitations to events such as this roundtable, be sure to join one of CPABC's various member forums. You can visit **bccpa.ca/members/connect/member-forums** to find out more about the forums available, and submit your interest to join a forum to **professionaladvisory@bccpa.ca**.





Cheryl Cran is an internationally renowned leadership expert and change management consultant who has worked with clients such as AT&T, Kaiser Permanente, and TEDx.

The Future Workplace That Accounting Professionals Want Now

By Cheryl Cran

Note to readers: *Cheryl Cran is one of three keynote speakers who will be featured at the CPABC Pacific Summit in May 2016 (see page 19). In her presentation, "Energetic States – The Secret to Productivity and Performance in the Workplace," Cran will discuss the concept of "energy states," and explain how effective energy management at both individual and organizational levels can improve overall performance. In this article, she shares thoughts on another of her areas of expertise: the future of work.*

The reality of the workplace today is one that involves tight deadlines, large-scale projects, and limited resources. Sound familiar? All of these challenges exist in today's fast-paced workplace, where the potential for burnout is high.

The future workplace requires a new way of leading—one that will attract and retain high-performing talent by offering greater flexibility and more opportunities for professional growth.



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Understanding the demographics

Research shows that millennials (Generation Y, the demographic cohort after Generation X) are attracted to firms that support work-life balance. Yet it also shows that once they begin the job, millennials often find the holy grail of work-life balance elusive. Why?

Traditionally, professional firms (including accounting firms) have been built on structures created by traditionalists (born between 1900 and 1945) and baby boomers (born between 1946 and 1964). These structures can be characterized by standard working hours, a "work until it's done" approach, and a "work first, life second" mentality. Many firms still operate on these models, so while a lot has changed regarding work-life balance over the past few decades, there is still much progress to be made.

Workers of every generation want to have a life that work supports. And female workers, who now comprise almost half of the CPA profession's membership, are also seeking greater job flexibility.[1] In addition to work-life balance, what young accounting professionals want in the workplace is the opportunity to work in project teams with clear starts and finishes, and the opportunity to work cross-departmentally in order to learn and apply skills organization-wide.

Increasing flexibility and growth

Frankly, we can talk about work life-balance all we want, but what we really need are leaders who are flexible in providing solutions for their people.

In my work, I often say the future of work needs leaders who are über flexible and who have upgraded their leadership operating systems. What I mean is leaders who are willing to shift their viewpoints on what it means to "work hard" and willing to find new ways to measure performance. Put simply, the annual performance review doesn't quite cut it for millennials—they're looking for real-time performance feedback.

Millennials are also looking for ways to learn and grow. That's why the longest a millennial will stay on the job is typically three years (even if you expect them to stay for five years or more). And that's

[1] In January 2015, the gender breakdown for the CPA profession in Canada was 42% female and 58% male, according to CPA Canada.

only if they like their leader. Which brings me to a key point: *People don't leave their jobs, they leave their leaders*. Firms can pull out all the stops to attract top talent, but if the firm's leadership isn't flexible, adaptable, open, willing to share, and willing to help people grow, retention will be a challenge.

Sure, if your organization provides opportunities for staff to move to different departments or to different offices nationally and/or globally, you'll have an advantage when it comes to retaining millennials. The global aspect of a large organization (such as a large accounting firm) is very appealing to both millennials and Gen Xers because each cohort sees their lives as portable, and each is looking for enhanced experiences more so than traditional stability. At the same time, smaller firms that can provide the knowledge-sharing and flexibility that is so attractive to young professionals also have a better chance at retaining millennials a bit longer.

But what is retention, really, if the average length of time on a job is only three years? What if long-term retention is no longer possible?

What organizations need now are leaders equipped with "evolutionary skills." Evolutionary skills include the ability to hold and see multiple perspectives at once and the ability to recognize the "energy" that is present. Leaders with such skills are able to optimize situations and interactions, and better able to oversee an ever-changing workforce of people who rotate in and out of jobs.

I often hear leaders ask, "Why would we invest in training and growing people if they're going to leave anyway?" The answer? Because it's happening to every company out there, and by investing in people—even if only for the short term—all companies are investing in the collective pool of talent.

There are additional benefits to this collective investment. An article in *Harvard Business Review* in February 2013[2] stated that the future of work will include workers who have higher levels of multi-industry experience, which is good for business overall, as it creates a cross-pollination of ideas and solutions. This trend of workers moving between industries is expected to continue through to 2020 and beyond.

A case in point

In my conversations with millenial CPAs, many tell me they want to make an impact on business and gain diverse experiences. They also tell me leaders can make or break a job experience.

I recently spoke with a millennial CPA—let's call her Jane—who works at an accounting firm. Jane agreed that it's the leader who sets the tone. She told me the partner to whom she reports is very adaptable and flexible, allowing for flexible start and end times, as well as four-day workweeks in the summer months. Jane said she considers herself lucky, as she has seen millennial counterparts leave the firm after being paired with partners she described as inflexible "drivers."

Jane said flexibility from a leader could make all the difference in the world when it

[2] Nick Lovegrove and Matthew Thomas, "Why the World Needs Tri-Sector Leaders," *Harvard Business Review*, February 13, 2013.



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CPABC Management Forum – Sharing Knowledge

The Management Forum provides an opportunity for members in industry with managerial and/or supervisory responsibilities to share experiences on issues common to their roles. The Forum meets for a two-hour morning session three times per year, and discusses a wide range of topics.

Most recently, the Management Forum hosted a session on IT controls and security. Edward Pereira, CPA, CGA, of Carmel Info-Risk Consulting Group, delivered a presentation on security and risk concepts, and discussed terminology and trends in the industry. The presentation was a collaborative effort with the Vancouver Chapter of the Information Systems Audit and Control Association (ISACA), and was part of the ISACA's "BC Aware Campaign," which aims to make business professionals more informed about IT issues.

To join the Management Forum and to receive exclusive invites to future presentations, please visit **bccpa.ca/members/connect/member-forums**.





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came to the quality of working relationships. Flexibility, and a genuine desire to provide mentorship. She pointed out that she knew of a firm where the retirement of a strong leader and beloved partner had sparked an exodus of millennials, because the incoming partner was "old school," and the culture the previous leader had established was no longer in place.

Tips for creating the future workplace now

There are numerous ways in which managers and directors can improve or enhance their leadership skills and work on creating desirable and progressive work environments. The following are just a few steps:

- Develop a "shared leadership" approach (for example, a "holacracy") that is built on relationships rather than on hierarchy. The organization chart of a shared leadership company is not top down; instead, it consists of circles of sectors where people participate on various projects and are given autonomy to make decisions that would get bottlenecked at the leadership level in traditional hierarchical organization charts.
- Communicate expectations up front about the structure of your work environment, including expectations about work hours, days off, etc., and explain what "flexibility" looks like—both for your organization and for you as a leader.
- Provide evolutionary skills training to all leaders. This includes training leaders to understand "energy" states and apply this knowledge to enhance personal interactions, maximize opportunities, and create successful results.
- Review processes and policies to see if they're relevant to the current workplace, and adjust as needed.

What the future holds

There's no question that the future of work is going to be far more flexible and open than it is now. In the meantime, issues related to privacy and 24/7 "on call" availability are going to provide opportunities for organizations to get creative when it comes to balancing priorities—specifically, how professionals can continue to deliver at work while still "having a life." ■

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Left to Right:
Farida Sukhia, Gary M. W. Mynett, Kiu Ghanavizchian, Robert D. Mackay, Cheryl Shearer, Chris Halsey-Brandt, Vern Blair, Andrew L. Mackenzie, Andy Shaw, Jeff P. Matthews, Jessica Jiang

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Tax Considerations Following the Loss of a Spouse or Common-Law Partner

By Audra Haber, CPA, CA, David Mueller, CPA, CA, and Kam Nat, CPA, CA



Audra Haber is a senior manager in the national tax practice of BDO Canada LLP.



David Mueller is a partner in taxation services for BDO Canada LLP (Vancouver).



Kam Nat is a senior manager in taxation services for BDO Canada LLP (Vancouver).

Losing a spouse or common-law partner is not only extremely distressing, it's also overwhelming. For one thing, there are a number of legal and tax issues that need to be addressed during the grieving process. This article addresses some of the steps an individual should take after the death of their spouse or common-law partner, and the tax consequences associated with the transfer or distribution of property after a spouse or common-law partner's death. Please note that all future references to "spouse" in this article include common-law partner.

Five important steps

Contact the Canada Revenue Agency and Service Canada

It is very important that an individual notify the Canada Revenue Agency (CRA) shortly after the death of their spouse by completing the form enclosed in RC4111 Canada Revenue Agency – What to Do Following a Death or by calling the CRA directly, as a number of tax implications may arise after a death occurs. For example, arrangements may need to be made to transfer credits or payments to the surviving spouse.

Service Canada should also be informed of the death so that benefits such as Old Age Security, the Canada Pension Plan, and Employment Insurance can be cancelled.[1]

[1] servicecanada.gc.ca/eng/lifeevents/loss.shtml

Determine the legal representative

The legal representative of a deceased spouse has important tax-related responsibilities. Note that the surviving spouse will be considered the legal representative in cases where they are:

- Named as the executor in the deceased's will;
- Appointed as the administrator of the estate by a court; or
- Appointed as a liquidator for an estate in Quebec via the deceased's will or by a court.

File all required tax returns for the deceased individual

T1 Income Tax and Benefit Return

The legal representative is required to file the deceased's final T1 Income Tax and Benefit Return. This tax return includes all income earned in the year of death, from January 1 up to and including the date of death.

The CRA will impose penalties and interest if this return is submitted late and a tax balance is owing. If the death of a spouse occurs between January 1 and October 31 (or between January 1 and December 15 for individuals carrying on a business), the due date for the final T1 return is April 30 of the following year (or June 15 for individuals carrying on a business). If the death occurs between November 1 and December 31 (or between December 16 and December 31 for individuals carrying on a business), the due date for the final T1 return is six months after the date of death.

Keep in mind that the due date for the surviving spouse's personal T1 return is the same as the due date for the deceased's final T1 return. However, any balance owing on the surviving spouse's T1 return must be paid on or before April 30 of the year following the year of their spouse's death, whereas the deadline for the balance owing on the deceased's return may vary depending on their date of death.

If a spouse dies early in the calendar year before the due date of their previous year's income tax return, the deadline for that previous year's return is extended until six months after the date of death, as is the due date for the tax payment. Additionally, the following information must be sent to the CRA:

- A copy of the death certificate;
- The deceased's social insurance number; and
- A complete copy of the will or other legal document, such as a grant of probate or letters of administration, showing that the surviving spouse (or another individual) is the legal representative.



T3 Trust Income Tax and Information Return

Income earned in the deceased's name in the year of death—but after the date of death—must be reported on a T3 Trust Income Tax and Information Return. The legal representative must file the T3 return and pay all balances owing no later than 90 days after the end of the year of the estate.

Consider filing optional income tax returns for the deceased individual

There are three optional income tax returns that may be filed for a deceased spouse which may eliminate or reduce income taxes otherwise owing:

1. A return for rights or things;
2. A return for a partner or proprietor; and
3. A return for income from a testamentary trust.

By filing multiple returns, the legal representative may be able to split income earned by the deceased in the year of death among the applicable returns, and offset this income against certain additional deductions and tax credits.

The filing due dates for these returns and the payment of amounts owing are the same as those for a final T1 return, except in the case of the return for rights or things. The deadlines for a return for rights and things are the later of one year following the date of death or 90 days after the date at which a notice of assessment or reassessment was mailed in respect of the final T1 return.

Obtain a clearance certificate

The legal representative must ensure that all taxes owing for the year of death and all previous years are paid prior to making any distribution of property from the estate. To do this, they should obtain a clearance certificate from the CRA, which certifies that all amounts for which the deceased is liable to the CRA have been paid, or that the CRA has accepted security for the payment of amounts owing.

Tax consequences

Capital property

If the deceased spouse had capital property (for example, land and buildings, and securities such as stocks), a deemed disposition will occur based on the fair market value (FMV) of the property immediately before their death.

There is an exception to this rule in cases where capital property is left to the surviving spouse or to a qualifying spousal trust—any capital gain or loss will be deferred until the transferred property is disposed of by either the surviving spouse or the spousal trust. However, the estate's legal representative may elect to have the transfer from the deceased individual to the surviving spouse take place at FMV. There may be significant tax advantages to making the transfer at FMV—for example, if the deceased had capital losses that have not yet been utilized.

RRSPs

When an individual dies, they are deemed to have collapsed their registered retirement savings plan (RRSP). The estate of a deceased spouse will be taxable on the FMV of the plan at that time; however, if the surviving spouse is the beneficiary of the deceased's RRSP, the value of the RRSP can be included in their income, instead of being included on the deceased's final tax return. The surviving spouse can then transfer the value of the RRSP to their own RRSP and avoid paying any tax on these funds until the funds are withdrawn from the plan.

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"...if a deceased spouse named their surviving spouse as the 'successor holder' in their TFSA contract, it is still possible to maintain the tax-exempt status of the TFSA earnings."

TFSAs

Contributions to a tax-free savings account (TFSA), along with any income earned on the amounts contributed, accumulate tax-free; furthermore, these amounts are not taxable when withdrawn from the TFSA. By contrast, the earnings that accrue following the death of the TFSA holder are taxable.

However, if a deceased spouse named their surviving spouse as the "successor holder" in their TFSA contract, it is still possible to maintain the tax-exempt status of the TFSA earnings. Being named successor holder does not affect the surviving spouse's TFSA contribution room—if they already had their own TFSA prior to their spouse's death, they would be considered the holder of two separate TFSA accounts following said death.

If the surviving spouse is not designated as a successor holder but is instead designated as a beneficiary, payments out of the deceased's TFSA can be transferred to the surviving spouse's TFSA without affecting unused TFSA contribution room, subject to certain conditions and limits. In particular, the amount transferred cannot exceed the FMV of the deceased's TFSA at the time of their death.

Lightening the burden

There are many decisions to be made and tasks to be accomplished after the death of a spouse. Being armed with a good understanding of what needs to be done may help make this difficult time less daunting. Anyone going through this process would also be well advised to talk to a tax adviser, as many situations are complex. ■



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CPABC Pacific Summit

A look at the numbers

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3

keynote speakers



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including

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13

top speakers and industry experts

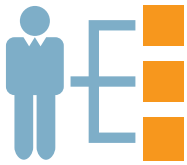
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attendees



based on attendance at the September 2015 Pacific Summit

1 CPABC board update





23 trade show exhibitors

7

breakfasts, lunches, and networking breaks



2

networking receptions



1 spectacular location

bccpa.ca/pacificsummit

UPCOMING PROFESSIONAL DEVELOPMENT SEMINARS IN SPRING/SUMMER 2016

Our spring/summer program is now available for registration. Watch your mail for a copy of the latest PD catalogue, or check our website at **pd.bccpa.ca** for an updated schedule of titles and programs and detailed course descriptions. If you have any questions, please call CPABC at 604-872-7222 and ask for the PD department.

PD CONFERENCE DAYS

Our popular PD conference days include a keynote presentation in the morning, breakout sessions throughout the day, and a plenary session in the afternoon. For detailed information on sessions and speakers, please watch for future flyers and emails, or visit our website.

Members in Business & Industry PD Day
June 17, 8:30am-5pm, Van Conv Ctr West
Victoria Professional Development Day
June 21, 8:30am-5pm, Westin Bear Mountain
Information Technology Conference
June 23-24, 8:30am-4:30pm, Van Conv Ctr West

MANAGEMENT & PERSONAL DEVELOPMENT

Critical Thinking and Self-Reflection

Successful leaders and managers continuously examine the taken-for-granted assumptions that form their approach to decision-making and relationships. This seminar will identify the link between learning styles, critical thinking, and self-reflection in our working and personal lives, and how to use these tools to enhance personal effectiveness.
Mar 15, 9am-5pm, Vancouver

Managing Change and Transformation

We work in a continually changing environment, which provides challenges and opportunities for our organizations. This seminar will focus on understanding and responding to business change and transformation. It will demonstrate how participants can champion change efforts and manage the transformation process through leadership, perseverance, risk-taking, and the engagement of others.
Mar 17, 9am-5pm, Vancouver

What Do People Want? Motivating Yourself and Others

An important role managers have in the workplace is to delegate effectively. To do so, they need to be able to motivate employees, but that is easier said than done. To understand motivation, you must understand human nature. This highly interactive seminar will provide practical tools and techniques to help participants understand what inspires people and how to develop and maintain a motivated workforce.
Mar 18, 9am-5pm, Vancouver
July 11, 9am-5pm, Vancouver

Building High-Performance Teams

Focused, engaged, and highly committed employees represent your greatest opportunity for achieving a sustainable competitive advantage. Yet research tells us that today's workforce is generally inefficient, disengaged, and entitled. This seminar will show you how to nurture greater productivity, motivate teams to accomplish more in less time, and generate excitement among your workforce.
Mar 22, 9am-5pm, Vancouver

Brain Focus – The Power of Full Engagement

Too often, the way we're working isn't working. The success you achieve in life may depend on the knowledge you possess, but with the vast amounts of information pouring in every minute from hundreds of sources, acquiring the knowledge you actually need can be increasingly challenging.

This seminar will give you clear and practical ideas to help you learn anything more quickly and effectively, and help you absorb, retain, and apply knowledge more effectively.
Mar 22, 9am-12:30pm, Vancouver

CONTROLLERSHIP & MANAGEMENT ACCOUNTING

Documenting Your Organization's Financial Processes

A current and comprehensive manual of essential operational procedures helps ensure that an organization's processes meet required standards, that the organization can survive unexpected employee turnover, and that its financial controls meet corporate governance and disclosure obligations for publicly traded companies.

This seminar will show participants how to document their financial work processes and prepare detailed, task-based procedures manuals.
May 27, 9am-5pm, Vancouver

Management and Finance in the Age of Disruption

Is your organization reactive or proactive? Does it watch while the world changes, or is it a change-leader? What can you do to prepare for business disruption?

This fast-paced seminar will review the leading disruptors: technologies, disintermediation, and demographics. It will consider the causes and consequences of business disruption, and discuss how financial managers can prepare for and cope with these issues.
June 21, 9am-5pm, Vancouver

Financial Statement Analysis

Professional accountants are often involved in the review and analysis of financial statements, but as with any skills, the skills needed for this work may deteriorate over time.

This seminar will re-familiarize you with the key reporting issues that affect financial statement analysis, and help you strengthen the critical skills required to deal with these issues.
June 13, 9am-5pm, Vancouver

INFORMATION & BUSINESS TECHNOLOGY

Google Productivity Tools for Accountants

This seminar will provide a concise overview of Google's hundreds of productivity applications and describe how accountants can use these apps to cut information technology costs and improve online performance, collaboration, communication, mobility, security, and more.

Mar 14, 9am-5pm, Vancouver

Mobile Computing for Accountants

This course will provide a concise overview of current mobile technologies and trends in the business world and leading portable devices and apps for accountants. It is designed for members who want to incorporate mobile technologies into their workflow and be "triple-A" productive—able to work anywhere, anytime, and on any device.

Mar 18, 1:30-5pm, Vancouver

Data Visualization and Mapping Tools for Accountants

This seminar will provide a concise overview of more than 140 data visualization resources that can be used by accountants to enhance the visual appeal of accounting reports. Absolutely no design or artistic skills are required, as all visualizations can be created with simple drag-and-drop, point-and-click, and cut-and-paste commands.

Mar 18, 9am-12:30pm, Vancouver

FINANCE

Budgeting & Financial Management: Understanding Budgeting Variance Analysis & Forecasting

This interactive, full-day seminar will enable participants to understand and use financial information, adopt a disciplined approach to managing budgets, and communicate with financial specialists. It is designed specifically for those who are responsible for financial management, budgeting, and forecasting in their firms or organizations.

Mar 17, 9am-5pm, Vancouver

Business Valuations: Introduction

This seminar will give participants practical insights on business valuation principles and practices. Participants will learn about and apply valuation tools (such as multiples and discounted cash flow) to business case studies. The course will be particularly valuable to members in industry and to practitioners with limited-to-no valuation experience.

May 26, 9am-5pm, Vancouver

WEALTH MANAGEMENT

Smoke & Mirrors: Financial Myths That Will Ruin Your Retirement Dreams

This seminar will expose some of the myths about retirement planning and explain, illustrate, and analyze how much money you'll need to save to reach your retirement goal. It will cut through the sales pitches and get to the simple truths about planning for retirement.

Mar 17, 9am-5pm, Vancouver

Enough Bull: How to Retire Well Without the Stock Market

This seminar will explore an easy-to-implement retirement strategy that's a safer alternative to the "traditional" plan of investing in the stock market, and that doesn't require the involvement of an extraordinary financial adviser.

Mar 18, 9am-5pm, Vancouver

TAXATION

Income Tax Planning Refresher for Corporate Tax

This two-day seminar is designed for individuals who want to expand on or refresh their knowledge in the area of corporate tax. The course will give participants a good understanding of the taxes that affect corporations, and help them identify tax-planning opportunities for corporate taxpayers.

Mar 14-15, 9am-5pm, Vancouver
June 16-17, 9am-5pm, Vancouver

Income Tax Issues Dealing with Real Estate

This seminar will identify and review some significant income tax issues that arise from real estate activities. It will start with a review of the structures available to undertake real estate transactions, and follow with a detailed look at income tax issues related to the acquisition, development, holding, and then disposition of Canadian real estate.

June 23, 9am-5pm, Vancouver

STRATEGIC MANAGEMENT CERTIFICATE PROGRAM

Strategic Planning

This interactive workshop will use case examples to examine the link between stated organizational goals, the business environment, and visible strategies, with a focus on functional strategies. It will also describe the tools used to develop and execute successful strategies.

May 26, 9am-5pm, Vancouver
June 7, 9am-5pm, Victoria

Also in the Certificate Program:

Risk Management & Governance

June 15, 9am-5pm, Vancouver

Team Development

June 16, 9am-5pm, Vancouver

Change Management

July 5, 9am-5pm, Victoria
July 7, 9am-5pm, Vancouver

EXECUTIVE PROGRAMS FOR SPRING/SUMMER 2016

Controller's Operational Skills Program
April 17-20 | Westin Whistler Resort
June 15-18 | Westin Whistler Resort

The CFO as Navigator: Steering the Enterprise Towards Value-Creating Growth
April 13-16 | Westin Whistler Resort

CFO's Leadership Program
May 11-14 | Manteo Resort Kelowna

CFO's Operational Skills Program
May 15-18 | Manteo Resort Kelowna

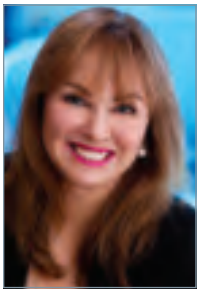
Controller's Management Program
June 19-22 | Westin Whistler Resort

For more programs and dates, visit us at **pd.bccpa.ca** and check under "Executive Programs."

Kudos!



Donna Gibson, CPA, CGA, has joined the Kamloops office of BDO Canada LLP, following the merger of Donna Gibson & Associates Ltd. into BDO. Donna has many years of experience serving clients in the Kamloops area and is active in the local business community. She is a member of the BNI Kamloops Chapter and treasurer of the Rotary Club of Kamloops Aurora Centennial and the CPABC Kamloops/Cariboo Chapter.



Fiona Macfarlane, CPA (Hon.), BC managing partner and chief inclusiveness officer at Ernst & Young LLP, recently received the inaugural Luminary Award from Big Sisters of BC Lower Mainland. The award recognizes individuals who have distinguished themselves as mentors in the community. Fiona currently serves on the board of governors for UBC, Shawnigan Lake School, and the Business Council of BC, and is a board member for the Immigrant Employment Council of BC and the BC government's Presidents Group, an advisory committee that champions advice, employment, and improved outcomes for people with disabilities.



Paul Macklem, CPA, CMA, has been appointed executive director of the Government Finance Officers Association of British Columbia, effective April 1, 2016. Paul previously served as deputy city manager of the City of Kelowna until his retirement earlier this year.

Have an announcement you'd like to share? Email us at: ***infocusmag@bccpa.ca***



Brad Tindall, CPA, CMA, has taken on the role of president of the Great Little Box Company (GLBC) in Richmond, succeeding Robert Meggy, FCPA, FCMA, the company's founder. Brad previously served as GLBC's chief operating officer.

Lei Wang, CPA, CGA, has rejoined Quaterra Resources Inc. as chief financial officer. Lei has worked in the mineral resource sector for more than 20 years, and previously served as Quaterra's corporate controller (2008-2014). She is currently CFO of Pacific Ridge Exploration Ltd. and interim CFO at GoviEx Uranium Inc.

Members appointed to the COEDC Advisory Board

The Central Okanagan Economic Development Commission (COEDC) has appointed **Jim Grant, CPA, CA**, and **David McDougall, CPA, CMA**, to the executive committee of its advisory board of directors. Jim is the office managing partner of the Kelowna office of Grant Thornton LLP, where he's also an assurance and business advisory services partner. David is the founder and principal of Blenz Coffee in the Okanagan region.



Jim Grant



David McDougall

New location for long-standing Victoria firm

After 30 years located at the corner of Fort and Vancouver streets in downtown Victoria, Green Horwood & Co. LLP Chartered Professional Accountants recently moved to the 3rd floor of 710 Redbrick Street. At the same time, the firm welcomed the addition of the firm Larkin & Nast as members of Green Horwood & Co.

New partnership announced

The partners of Morine & Co. have joined forces with Gregory A. Wahl, CPA, CA, founding member and managing partner of Anton & Chia, LLP, to form a new partnership: Anton, Bryson & Schindler Chartered Professional Accountants LLP. With offices in White Rock and Nanaimo, the new firm will run joint projects between Canadian and US companies, while continuing to serve existing clients.

RRSP and Tax Tips 2015 – A thank-you to our volunteers!

We would like to thank the following volunteers for their assistance in co-ordinating, updating, and reviewing the RRSP and tax tips for 2015:

- D&H Group: Arthur Azana, CPA, CA, and Jessica Chou, CPA, CA (now with Scotiabank).
- BDO Canada: David Mueller, CPA, CA, Robert Mah, CPA, CA, and Stephan Zupan, CPA, CMA.
- Deloitte: Luke Mlynarczyk and Clara Leung, CPA, CGA.
- Ernst & Young: Larry Bell, CPA, CA.
- Grant Thornton: Derek Bennett, CPA, CGA, and Alan Tian, CPA, CA.
- KPMG: Shane Onufrechuk, CPA, CA, and Brooke St. Germain.
- PricewaterhouseCoopers: Danielle Desjardins, CPA, CA.
- Smythe: Tom Morton, CPA, CA.

In Memoriam

We wish to send our condolences to the family, friends, and colleagues of John (Jack) Robert Croll, FCPA, FCA, who passed away on January 7, 2016, at 89 years of age.

Jack was born in Winnipeg in 1927. He became a chartered accountant in 1952 and moved to BC that same year to pursue a career in industry. Over the next 40 years, he held a variety of leadership roles in the natural resources sector with companies such as Placer Development, MacMillan Bloedel, and Crestbrook Forest Industries, from which he retired in 1992.

Jack contributed greatly to the accounting profession. In addition to serving as president of the ICABC in 1987-1988, he served as a member and/or chair of numerous provincial and national committees, task forces, and boards. In 2003, he received the ICABC's Lifetime Achievement Award.

Jack was also a tremendous contributor to Simon Fraser University and a proud member of the first graduating class of SFU's executive MBA program (launched in 1968). In 1991, SFU presented him with its Outstanding Alumni Achievement Award.

Jack's accomplishments also included serving as senior economic policy adviser to Senator Jack Austin in 1982-1983, as a director of the Financial Executives Institute of Canada, and as a council member for the Association of Professional Engineers and Geoscientists of BC, which granted him honorary membership in 2002. He was also highly active in the community, volunteering with organizations such as Scouts Canada and participating in various fundraising efforts, including the Christ Church Cathedral Restoration Project. In 2010, he received the Order of the Diocese of New Westminster for the Anglican Church.



Jack Croll, FCPA, FCA

Recognizing Member Achievement



CPABC's inaugural award winners and fellows (from left to right) – Standing: Praveen Varshney, FCPA, FCA; Bert Miles, FCPA, FCMA; Selena Nisbet, CPA, CGA (Early Achievement); Kay Gray, FCPA, FCGA; Craig Carefoot, CPA, CMA (Early Achievement); Jacqueline Oi Ping Ho, CPA, CGA (Service to the Profession); Sharon Perry, CPA, CA (Early Achievement); Peter Guo, CPA, CA (Community Service); Gord Cummings, FCPA, FCA, CPA (Illinois); Lori Mathison, FCPA, FCGA, LLB; Lorne Calder, FCPA, FCMA; Saskia Muller, CPA, CGA (Early Achievement); and Aaron Collins, CPA, CGA (Service to the Profession). Seated: Paul Hamilton, FCPA, FCA; Janice Roper, FCPA, FCA; C.Y. Tay, FCPA, FCGA; Gayle Gorrill, FCPA, FCA; Russ Wilson, CPA, CA (Service to the Profession); Carol Bellringer, FCPA, FCA; and David Turchen, CPA, CA, CPA (Washington) (Community Service). Not in attendance: Lauren Clavora, CPA, CA (Early Achievement); Jason Stevenson, CPA, CMA (Service to the Profession); and Henry Tso, CPA, CGA, CMA (Early Achievement).

Inaugural CPABC awards dinner a night for celebration

CPABC introduced a new awards program in 2015, designed to recognize the remarkable achievements of its members, and on February 17, 2016, the first honourees chosen under this new program were recognized at the inaugural CPABC Member Recognition Dinner in Vancouver. More than 125 people—family, friends, and colleagues—were on hand to honour these 23 accomplished and dedicated CPAs.

During the awards ceremony, the joint chairs of CPABC's two member recognition committees—Dan Little, FCPA, FCA, Simon Philp, FCPA, FCMA, and David Sale, FCPA, FCGA—invited the honourees to the podium for formal recognition, with CPABC chair Olin Anton, FCPA, FCA, on hand to help present awards and certificates.

You can read about the 2016 award winners and fellows in our cover story on pages 14-23. Their profiles are also featured in an online supplement posted at **bccpa.ca/members/member-recognition**.



Photos by Kent Kallberg Studios. For more photos from this event, visit CPABC's Flickr page at **flickr.com/cpabc/sets**.













1. Service to the Profession Award winner Russ Wilson, CPA, CA (centre), with family. 2. CPABC chair Olin Anton, FCPA, FCA, presents the FCPA certificate to Bert Miles, FCPA, FCMA. 3. CPABC's Vinetta Peek, FCPA, FCMA, with new fellow C.Y. Tay, FCPA, FCGA. 4. New fellow Lori Mathison, FCPA, FCGA, LLP, with husband Ken Burns. 5. L to R: Early Achievement Award winners Saskia Muller, CPA, CGA, and Selena Nisbet, CPA, CGA. 6. New fellow Kay Gray, FCPA, FCGA (centre), with daughter Kristin Gray and Bruce Sinclair, FCPA, FCA. 7. New fellow Paul Hamilton, FCPA, FCA, with guest Judy Savage. 8. Community Service Award winner Peter Guo, CPA, CA, poses with family. 9. New fellow Praveen Varshney, FCPA, FCA (centre), with his family, including proud father Hari Varshney, FCPA, FCA (second from left). 10. Early Achievement Award winner Craig Carefoot, CPA, CMA (left) has a chat with Dan Little, FCPA, FCA during a break in ceremonies.









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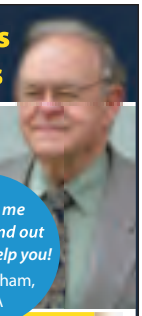


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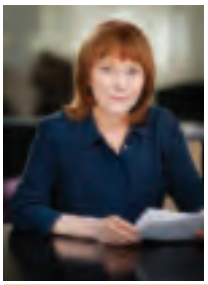
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MEMBER PROFILE

Stephen (Steve) Hunter, CPA, CMA

CFO, Sliammon First Nation and Community Coroner, BC Coroners Service

Profile by Michelle McRae
Powell River photos by Steve Hunter

If there's a common thread woven through Steve Hunter's life, it's a passion for community involvement—a passion that catalyzed his decision to return to his hometown of Powell River to pursue a career and raise a family.

"It's a beautiful town," says Steve, "with a community that looks out for one another."

His commitment to serving this tight-knit community is what inspired him to tackle two challenging jobs simultaneously: a full-time position as CFO of Sliammon First Nation and a part-time position as community coroner.

Steve first joined Sliammon First Nation as executive director of Sliammon Health in 2012, after almost 12 years with Catalyst Paper, where he'd served as a controller and property manager. His subsequent success in helping Sliammon Health emerge from a difficult period soon led to his appointment as CFO in 2013. But while Steve's promotion was swift, the process of building trust was more arduous.

"I didn't know much about the Coast Salish and Sliammon culture when I first came to work here," he says. "My biggest challenge as an outsider coming in and holding a position of authority was gaining the trust of community members. It has taken three years and the successes of the nation, along with my approach of accountability and transparency, to do so."

Among these successes was a turnaround in financial reporting.

"There'd been a revolving door of CFOs for about five years prior to my arrival, so when I came on board, we were a year behind in filing our audits and annual reports, and had a high-risk rating with Aboriginal Affairs and Northern Development Canada," he explains. "Now, we're 100% compliant and have a low-risk rating. All the finance staff have been proactive. They're instrumental to this success."

Another notable success is Sliammon's imminent entry into the treaty world.

"Self-government has been a huge undertaking by many over the past 20 years," says Steve. "I've been lucky enough to be part of a working group that has been busy developing laws, and these laws will come into effect on April 5, 2016, when Sliammon becomes Tla'amin Nation. It has been extremely rewarding to gain the confidence of staff and elected officials by helping to move the nation forward in this way."

Given the scope of this work, it's hard to believe that Steve has had a second job as a community coroner since 2014. But he describes this role, which requires him to investigate unexpected deaths, as "an opportunity to serve the community in which I live."

Steve is one of approximately 75 community coroners in BC. Unlike the province's 32 full-time coroners, community coroners work on-call and do not perform autopsies. The preferred background is experience in the legal, medical, or investigative fields, which makes the role seem tailor-made for Steve's skill-set, given that he worked and volunteered with the Canadian Coast Guard prior to joining Catalyst in 2001. But he says it was the senior management experience he gained at Catalyst that really prepared him for the job.

"As a senior manager at the paper mill, I was always investigating," explains Steve. "Compassion and the ability to deal with trauma are key to the role of community coroner, but the investigative process is probably the most important aspect of the job."

So how does the married father of four manage to juggle this role with his full-time work and his personal life?

"Thankfully, the case load in Powell River isn't that heavy," says Steve. "But it does take a co-ordinated effort from my family, because they're essentially on call with me. And I wouldn't be able to perform the role without the support of Sliammon, as they're willing to release me if a call comes in during working hours. It's truly a community engagement!" ■

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