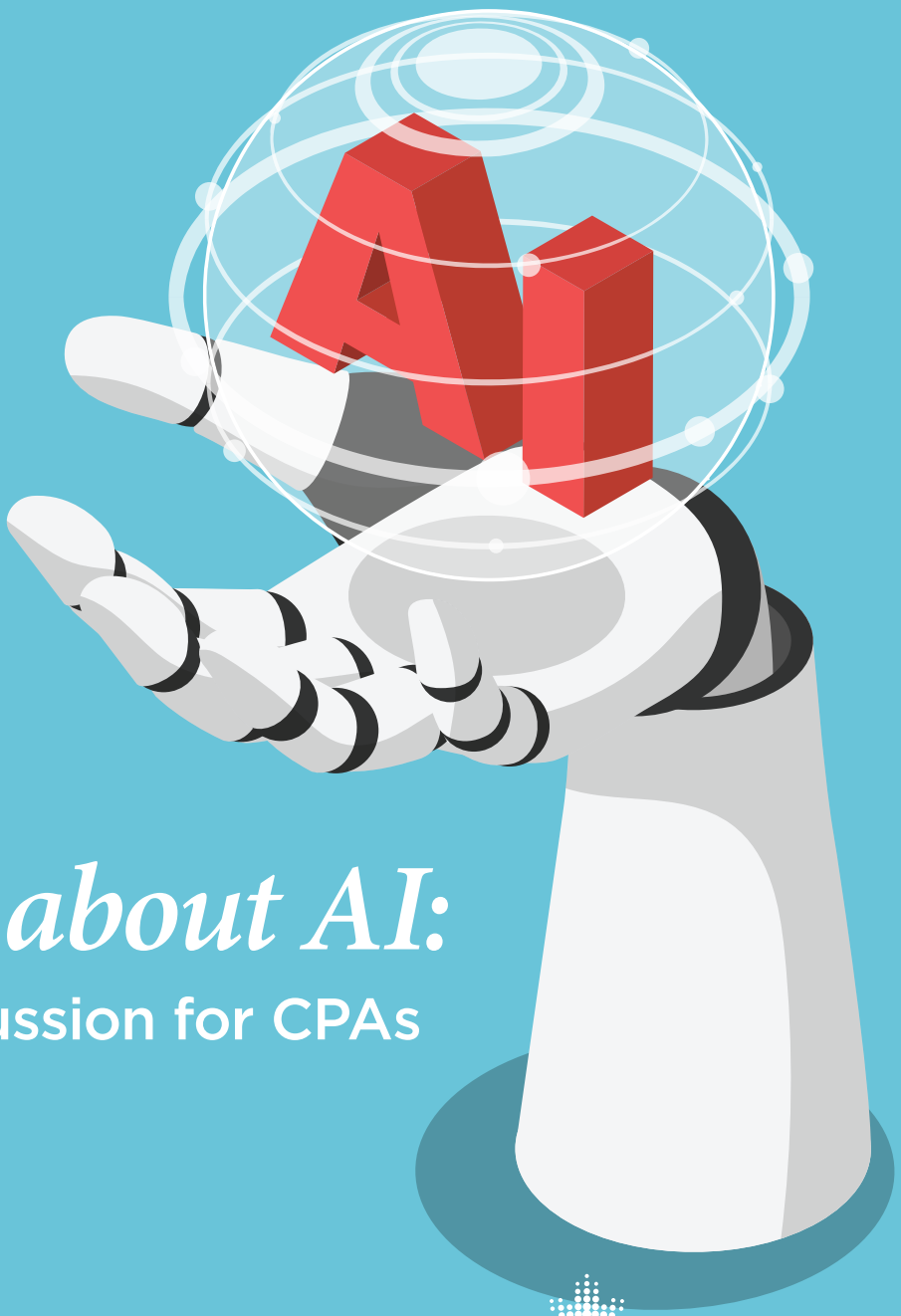
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JANUARY/FEBRUARY 2024



Let's chat about AI:

A practical discussion for CPAs

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smythe

Taking the Next Leap

Congratulations to our 17 successful CFE writers of 2023!

This achievement reflects years of hard work and resilience by each of them and we wish them many more successes in their careers ahead. They join a long legacy of accountants at Smythe committed to serving businesses across BC and Canada.

We are proud to support this next generation of Chartered Professional Accountants as they take this next step. We cannot wait to see what paths they take and the amazing things they will contribute to the accounting profession.

A special congratulations to **Nathan Yip** who placed on the National Honour Roll.


Alexis Giebelhaus


Palash Khurana


Jenny Vu


Anthony Pham


Nathan Yip


Nolan Cathcart


Ashley Young


Vaibhav Aggarwal


Liliana Neblea


Patrick Leong


Diana Chau


Samson Hoy


Lynne Kuang


Jagman Kalsi


Amy Dao


Tyas Kinanti


Jun Son

Great conversations, great relationships, great futures

Congratulations to our successful CFE writers! We are proud to add these rising stars to our exceptional team of CPAs, a truly remarkable achievement. We look forward to celebrating their continued success as valued members of the Baker Tilly team!



From left to right: Jianna Malang, Ravneet Khaira, Tobin Leung, Naureen Ali, Shawn Sandhu, Sarah Szarkiewicz, Sam Evans, Arshnoor Kaur, Millyn Tan.

Baker Tilly Vancouver: vancouver@bakerytilly.ca | 604.684.6212

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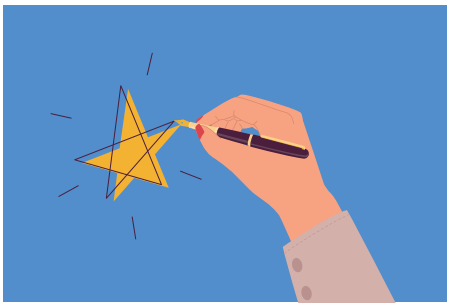
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Relationship manager and VP, Wells Fargo



Bobo Zhao Photography

CPABC INFOCUS

January/February 2024, Vol. 12, No. 1

CPABC in Focus is the flagship magazine of BC's chartered professional accountants.

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Bryan De Gula


Camille Visco


Devashna Prasad


Emma Dinh


Jynelle Valencia


Kyle Matthews


Liam Miszczak


Marist Onor


Mark Riep


Philip Dumagpi


Preeti Mehta


Sloane Mazza


Steve Tisdale


Steven Yallits

This accomplishment is a result of their dedication and perseverance, making them all exceptional additions to the accounting industry.

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Grant Thornton LLP is proud of our burgeoning CPAs who successfully completed one of the most rigorous professional exams out there—the Common Final Exam (CFE). Passing the CFE is a critical step in your professional journey and a tangible demonstration of your technical knowledge and commitment to excellence. Congratulations on your success!

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Kerry Antignani	Winnie Cheng	Joe Feeney	Allie Mercer	Nicholas Sjodin
Javiera Bascur	Vivian Chung	Sarah Fitzpatrick	Lucas Mills	Jacob Snobelen
Mitchell Basher	Josh Cromien	David Gray	Matt Monteith-Forsyth	Mandy Yun
Jessie Bickford	Shawn Dhaliwal	Rachel Kuo	Harper Ren	Carson Webster
Lester Chan	Krishneel Dholliwar	Eun Kyung Lee	Christina Schultz	Max Zeidler

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Turning the Page on a New Year



Chris Gimpel, CPA, CA
CPABC Chair

As I write this in early December, candidates across Canada are celebrating their success on the September 2023 CFE, including 684 writers in BC. My congratulations to each of you—you should be very proud of your accomplishment! I'd also like to extend extra kudos to the eight BC candidates who earned a place on the National CFE Honour Roll—it was an absolute pleasure for me to share the good news! (Profiles of the May and September 2023 CFE Honour Roll candidates are featured on pages 36-41.)

Other congratulations are in order as well, as CPABC members in Interior BC recently celebrated their peers at chapter events in Castlegar, Kamloops, and Prince George. These events, held in October and November 2023, gave Kootenay West, Kamloops/Cariboo, and Prince George/Central Interior chapter members the opportunity to welcome newly designated CPAs in their areas and recognize local peers who'd attained significant membership anniversaries in 2023 (see page 11 for a full recap). I'd like to thank the three CPABC chapters who hosted these events and everyone who attended.

November also saw us present CPABC's Leadership Update sessions. During these virtual presentations, we shared that CPABC has been meeting with the other provincial, territorial, and Bermudian bodies, including CPA Ontario and CPA Quebec, as well as CPA Canada to develop a new model for collaboration. A lot of focus and attention is being placed on this work, and everyone is committed to working together.

As we turn the page on a new year, we look forward to working collaboratively with our colleagues across Canada to protect the public and advance the work of CPAs. Although we are developing a new model for collaboration, we do not anticipate any impact on the portability of your CPA designation or practice rights across Canada. We'll continue to share information as it becomes available. ■

Hot Topics in 2024



Lori Mathison, FCPA, FCGA, LLB
CPABC President & CEO

Focusing on the future means staying informed on a variety of topics relevant to the profession, including digital transformation. Staying current with emerging and transformative technologies allows us to better protect the public and better serve our members, candidates, and students.

Serving our members, candidates, and students includes providing resources on topics such as artificial intelligence (AI) so they can stay current and better serve their organizations and clients. With this in mind, our cover story on pages 22-29 features the first in a three-part series of articles on AI by Mitchal Derksen, CPA, CA, launched in conjunction with a companion podcast. I encourage you to read the article and send your AI-related questions to Mitchal via **infocusmag@bccpa.ca**, as the third instalment of this series will focus on frequently asked questions.

Another topic that remains top of mind for the profession in 2024 is environmental, social, and governance (ESG) reporting, and you can expect to see more articles on ESG in CPABC's online Newsroom and in *CPABC in Focus*. For example, the article on pages 42-45 of this issue discusses the opportunity for a new approach to ESG reporting that addresses polarization, considers behavioural ethics, and focuses on openness and learning. We are also continuing our ESG podcasts, and we appreciate learning from our members who are leading in this space. Please reach out to **news@bccpa.ca** if you would like to be part of these ongoing conversations.

And, as always, we'll continue our economic and public policy work through initiatives such as the *BC Check-Up* economic reports. The upcoming *BC Check-Up: Invest* report will look at projections for the year ahead, and you can expect to find highlights from the report and survey in the March/April 2024 issue of this magazine.

Before signing off, I'd like to join Chris in recognizing the hard work and dedication of our successful CFE writers and our honour roll candidates. Congratulations on your tremendous achievement! ■

SPONSORSHIPS

BC C-Suite Awards Celebrate Outstanding Leaders in Business



The 2023 BC C-Suite Award winners (l to r): Eric Hopkins, Sarah Roth, Robert Mackie, Karen Joseph, and David Sherwood, CPA, CA. Not pictured: Victoria Lee, Jennifer Wong, and Kay Wong-Alafriz, CPA, CA. Photo courtesy of *Business in Vancouver*.

CPABC was pleased to once again partner with *Business in Vancouver* to host the C-Suite Awards, which recognize outstanding CEOs and CFOs in BC. The 2023 honourees were celebrated at a luncheon held at Vancouver's Terminal City Club on November 15, 2023.

We would like to congratulate the eight award winners, each of whom was chosen by a panel of judges for their proven ability to help companies grow through sound business principles, financial reporting, and strategic decision-making.

NOMINATE A FELLOW CPA FOR A 2024 C-SUITE AWARD

Nominations are open until August 2, 2024, at noon. Visit **biv.com/c-suite-awards** for details.

The CEO Award recipients are:

- **Large private company category:** Eric Hopkins – president and CEO, BCAA
- **Large public company category:** Jennifer Wong – CEO, Aritzia
- **Small private company category:** Robert Mackie – CEO, bioLytical
- **Not-for-profit category:** Sarah Roth – CEO, BC Cancer Foundation
- **Publicly accountable category:** Victoria Lee – CEO, Fraser Health
- **Changemaker category:** Karen Joseph – CEO, Reconciliation Canada

The CFO Award recipients are:

- **Publicly accountable category:** David Sherwood, CPA, CA – CFO, BCFSA
- **SME company category:** Kay Wong-Alafriz, CPA, CA – CFO, Kabam Games Canada Inc.

CHAPTER EVENTS

CPABC Chapters in BC Interior Gather to Celebrate Membership Anniversaries and New Designees

In October and November 2023, three CPABC chapters held events to celebrate members in their regions.

These "Standing Ovation" events acknowledged the accomplishments of local CPAs who'd reached significant milestones in their careers or joined the profession within the past year. Approximately 80 CPAs turned out to celebrate their peers at these events.

The Kootenay West Chapter hosted the first gathering on October 26 at the Super 8 by Wyndham Castlegar. The second event was hosted by the Prince George/Central Interior Chapter on November 20, with the Coast Prince George Hotel as the venue. The final event was hosted by the Kamloops/Cariboo Chapter on November 23 at the DoubleTree by Hilton Hotel Kamloops.

Each event was emceed by a local chapter member. Following welcome remarks, attendees watched a congratulatory video message from members of CPABC's executive management committee. In their messages, the committee members also thanked the chapter volunteers and noted the importance of volunteering with the profession.

Each event also featured a presentation on chapter volunteerism by Ashling Diamond, CPABC's chapter program specialist, during which she invited a local chapter volunteer to speak about their experience.

After the speeches, it was recognition time! Members who'd attained significant membership anniversaries in 2023—including two members who were celebrating 60 years of membership—were presented with a token of appreciation for their dedication to the profession. Additionally, members who had received their designations within the past year were recognized and welcomed by their peers.

Each event concluded with a networking reception that gave attendees the chance to make new connections, reconnect with old acquaintances, and enter an exciting prize draw.





Top left: 40-year milestone recipients Fred Fominoff, CPA, CMA, CGA, and Ronald Johnston, CPA, CGA at the Kootenay West Chapter event. Top right (l to r): Prince George/Central Interior Chapter chair Kristin Giannotti, CPA, CGA, new designee Mathew Mtatiro, CPA, and CPABC chapter program specialist Ashling Diamond. Centre left: Bernie Kent, CPA, CA, and James Fedorak, FCPA, FCMA, celebrate 60 years of membership at the Kamloops event. Bottom left: Prince George Chapter members catch up during the networking reception. Bottom right: New designees pose for a photo in Kamloops.







Deloitte.

Congratulations to our successful fall 2023 CFE writers!

We are celebrating the Deloitte professionals who recently passed the Common Final Exam (CFE). This accomplishment takes talent, hard work, and exceptional determination and we are proud of you for reaching this important career milestone.

We would like to offer special recognition to **Ivy Ren** and **Brendan Toriumi** who placed on the National Honour Roll.

Congratulations to all the successful writers in BC for this outstanding professional achievement. This impressive group of rising talent includes:

Aban Ansari
Amandeep Bamrah
Cameron Burian
Nathan Chan
Shivom Chaudhary
Noemie Chen
Jordan Della Maestra
Sarah Nicole Diamond
Kiera Dumas-Wong
Amy Farquharson
Jason Ford
Meghan Galte
Bradley Gardiner
Shabda Ghimire
Kwynn Karras
Melven Kaur
Candice Lee
Jonathan Lee
Lydia Li
Ashley Lo
Kiara Manghnani
Rhys McMartin
Sukhreet Mundi
Lily Nguyen
Yusrah Osinowo
Raymond O'Sullivan
Jennifer Pham
Ivy Ren
Asad Shoaib
Jas Sihota
Karanvir Singh
Raj Somal
Michelle Stanwood
Trevor Stolle
Brenden Toriumi
Aaron Wong
Josh Zadeiks

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YOUR COMMUNICATIONS

Members: Customize the Emails You Receive from CPABC



rvlsoft/iStock/Getty Images

Did you know that you can customize the types of emails you receive from CPABC? You can select the following communication preferences for email:

- *eNews*
- Professional Development (including free PD)
- Chapter Communications
- CPABC Surveys
- Engagement Activities (including volunteer opportunities and member consultations)
- All Other (includes commercial electronic communications that do not fall into any of the preferences listed above)

Note that members *cannot* opt out of the *regulatory* communications CPABC is professionally and/or legally required to send out, such as the notice of the annual general meeting and notices for continuing professional development reporting and member dues renewal.

All members are asked to confirm their communication preferences as part of the annual online CPABC dues renewal process. To update your communication preferences at any other time of the year, sign in to **services.bccpa.ca**, choose the Profile tab, and then select the "Communication preference" option.

If you find that you aren't receiving emails related to the categories you've selected, it's possibly because, at some point, you chose to opt out of all non-regulatory email using the global unsubscribe link that appears at the bottom of all CPABC emails. Clicking on the global unsubscribe link will override your past and new email communication preference selections. If stopping all non-regulatory email was not, or is no longer, your intention, email CPABC's member records team at **memberrecords@bccpa.ca** using the subject line "Communication preferences update" for assistance.

Keep Your Contact Info Current

This is a friendly reminder that the *CPABC Bylaws* require all members and candidates (students enrolled in the CPA Professional Education Program) to provide CPABC with the following contact information:

- Your current email address;
- Your current mailing address;
- Your current business or employment address; and
- Your current municipality of residence.

Additionally, every member with a public practice licence must provide CPABC with the current street address for every authorized practising office in BC.

Here's how to update your information:

- **Members:** Log in to **services.bccpa.ca** and select the "Profile" tab. Contact **memberrecords@bccpa.ca** if you need assistance.
- **Public practitioners:** To update a firm address, office address, or professional accounting corporation address, contact **publicpracticelicensing@bccpa.ca**.
- **Candidates:** Log in to the My CPA Portal at **my.cpawsb.ca**. If you need assistance, contact **cpaapplication@cpawsb.ca**.

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Congratulations to
Sophia Van
for successfully passing the CFE!

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UPCOMING EVENTS

Mark Your Calendars!



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Save the following dates for CPABC's 2024 Member Recognition Dinner and Convocation Ceremonies

Member Recognition Dinner

Each year, CPABC is pleased to recognize outstanding CPAs through its Member Recognition Program. Part of this tradition includes hosting an awards event where family, friends, and colleagues can celebrate the honourees and learn about their inspiring and diverse accomplishments as leaders, volunteers, educators, and innovators. This year's Member Recognition Dinner will be held on **April 3, 2024**, and you can find event and registration details in the News & Events section of **bccpa.ca** under the Events tab.

Convocation Ceremonies

On **May 25, 2024**, CPABC will be hosting two convocation ceremonies at the Vancouver Convention Centre West to celebrate the successful writers of the May and September 2023 writings of the Common Final Exam. Details for both events will be posted in the News & Events section of **bccpa.ca**, under the Events tab, as they become available.

CPD REPORTING

Reminder: 2023 CPD Reporting Deadline Is January 31

CPABC would like to remind all members that the deadline to report 2023 continuing professional development (CPD) activities is January 31, 2024. To report your CPD activities, visit CPABC's Online Services site at **services.bccpa.ca**.

For more details about CPD requirements, visit **bccpa.ca/cpd** or email CPABC's CPD department at **cpd@bccpa.ca**.



Andrii Tokarchuk/iStock/Getty Images

clearline CPA

Congratulations to Our Successful 2023 CFE Writers!



Jason Shin



Simon Udell

The Clearline Team is excited to announce that Jason Shin and Simon Udell, have successfully passed the 2023 CPA Common Final Exam (CFE). Congratulations for achieving this huge milestone! These accomplished young professionals are now that much closer to receiving their CPA designations.

Everyone at Clearline CPA is proud of their dedication and achievements. We hope for nothing but success as they continue onto their careers as future CPAs.

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KPMG

116 successful writers penning the next chapter of their story

Congratulations to our 116 successful CFE writers, continuing our legacy of trust and excellence, joining our exceptional team of CPAs in BC.



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Akkurt | Ali | Alli | Bassi | Beauchemin | Bellerive



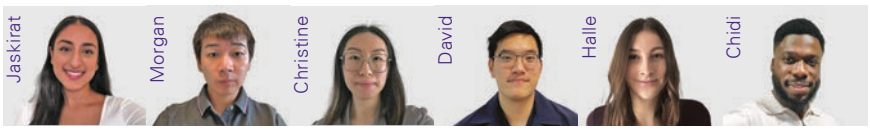
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Hu | Huang | Huang | Hui | Hwang | Iglesias Gomez



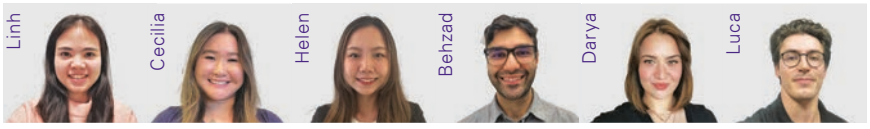
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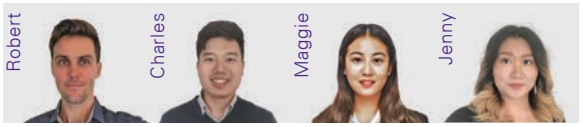
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Saha | Samnani | Sandhu | Sawhney | Sham | Shariati



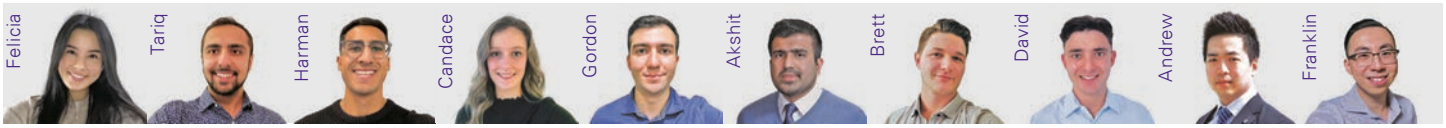
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Young | Yu | Yue | Zeng



Benevoli | Bishop | Braunizer | Bui | Chang | Chang | Choi | Chow | Cichos | Dewar



Fung | Gareau | Gill | Gordon | Grice | Gupta | Hawrys | Herz | Ho | Hong



Ishibi | Jackson | Jiang | Jin | Jin | Johnson | Jordan | Kan | Kim | Kim



Lam | Laungani | Layug | Lee | Lee | Lee | Liang | Liew | Luu | MacDonald



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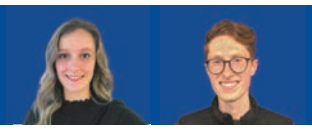


Sheeraji | Shin | Shrivastava | Singh | Sood | Suen | Tang | Tarinda | Toh | Tonack



Vereschagin | Vu | Walton | Wang | Wang | Wilson | Wong | Woods | Yan | Yao

Special congratulations to our National Honour Roll recipients from BC: Candace Gordon and Alasdair Wilson



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VOLUNTEER TAX SERVICES

Want to Help British Columbians File Their Tax Returns? Volunteer with the CVITP

Tax season is just around the corner, and with it comes the annual call for CPAs to volunteer with the CRA's Community Volunteer Income Tax Program (CVITP). By volunteering to prepare income taxes through the CVITP, CPAs help to ensure that Canadians with modest incomes are able to file their tax returns and access the benefits and credits available to them.

In 2024, the CRA will continue offering its free tax clinics in both in-person and virtual formats, giving volunteers the option of participating in person, by phone or video, or by using document drop-off arrangements. If you'd like to get involved with the CVITP and make a difference in your community, whether as a returning volunteer or a first-timer, here's what you need to know:

About the program

The CVITP helps community organizations across Canada host tax return preparation clinics. CPA members can participate in the CVITP by volunteering to prepare tax returns and/or by helping a community organization host a free tax return preparation clinic through the CVITP. *Note:* Most tax clinics are held between March and May, but some community groups offer tax clinics all year long. Visit **canada.ca/guide-taxes-volunteer** for a list of the community organizations that are hosting tax clinics and seeking volunteers. If you'd like to volunteer, here are the two steps you'll need to take:

Step 1: Submit a volunteer registration form

The online form can be found on the CRA website at **canada.ca/guide-taxes-volunteer**. Once you've submitted the form, a CVITP co-ordinator will contact you to help you find a participating organization. *Note:* The CVITP volunteer registration form has a checkbox for CPA members that's used for statistical reporting and acknowledgement purposes.

Once you're approved as a volunteer, the CRA will send you information about its online training options for completing simple tax returns.

Step 2: Apply for your licensure exemption

Because the preparation of tax returns—even at volunteer tax clinics—is a regulated activity that would require licensing under normal circumstances, BC CPAs who are not already licensed for public practice must apply for an exemption from licensing before volunteering in this capacity. This includes members who are employed in public practice but who are not personally licensed, as well as those who hold the "Other Regulated Services – Non-Reviewable" licence. By granting the licensure exemption, CPABC is acknowledging the significant societal benefit provided by the volunteers who perform this service for British Columbians.*

You can apply for the exemption on the CPABC website by logging in to **services.bccpa.ca** under the "Other Services" tab. CPABC holds a blanket policy with CPA Professional Liability Plan Inc. for those who apply for this exemption. The policy applies to authorized CPABC members provided certain conditions are met, as detailed in CPABC's Volunteer Resource Centre at **bccpa.ca/volunteer**.

If you have any questions about applying for the licence exemption, please contact CPABC's member services department at **memberservices@bccpa.ca**.

* *Candidates enrolled in the CPA Professional Education Program and students registered with CPAWSB who are taking preparatory courses may volunteer to prepare tax returns **only** under the supervision of CPA members who are licensed for public practice or who have obtained the exemption from licensure noted above. Candidates and students are not eligible to apply for the exemption themselves because they cannot be licensed for public practice.*

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MORE VOLUNTEER OPPORTUNITIES

Volunteer with a CPABC Chapter and Make a Difference!

Want to make a positive impact in both the profession and your community while growing professionally and expanding your network? Consider volunteering on a CPABC chapter committee!

CPABC welcomes individuals with diverse backgrounds and perspectives and a range of experience levels—from recent designees to seasoned CPAs—to join our roster of dedicated chapter volunteers across the province.

If you're interested in volunteering with your local chapter, email us at **chapters@bccpa.ca** for additional information.



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Share Your CPA Story at Our Recruitment Events

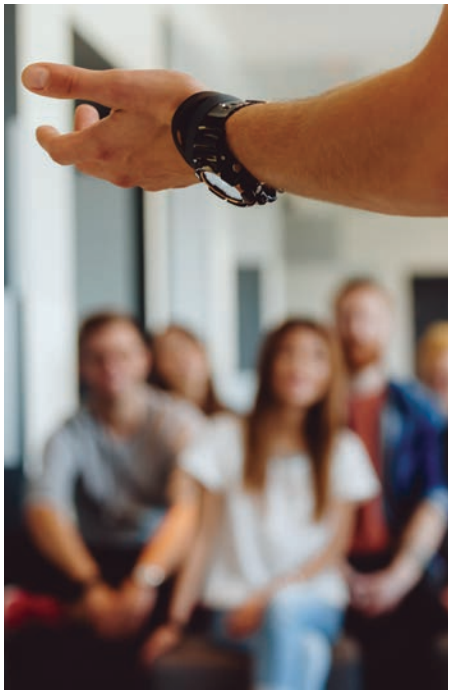
CPABC's student recruitment team is always looking for keen CPA members and candidates to join our volunteer roster. Sharing your time and experience with prospective students is a great way to stay engaged with the profession and help shape the next generation of CPAs. Here are a few of our current opportunities:

Be a guest speaker

If you want to share your CPA story but don't want to join the Ambassador Program (see right)—not a problem! The student recruitment team visits high schools throughout the school year to give presentations about the CPA profession, and we're always looking for enthusiastic volunteers to join us.

We're also looking for guest speakers to join us at our presentations to high school students involved in programs run by Junior Achievement British Columbia and YELL. For most of these presentations, we're seeking members and candidates who are either entrepreneurs or have experience working with or for entrepreneurs. However, some of these guest speaker opportunities are open to all members and candidates interested in sharing their insights.

For more information on being a guest speaker, email the student recruitment team at **recruitment@bccpa.ca** with the subject line "Guest Speaker Opportunities."



izusek/iStock/Getty Images

Become a CPA Ambassador

Volunteer opportunities for member and candidate ambassadors include attending networking events, representing CPABC at career fairs, speaking about your CPA career path at high school information sessions, and being a panellist or keynote speaker at gala dinners and other events.

Visit **bccpa.ca/ambassador** to learn more and sign up.

The partners of Sander Rose Bone Grindle LLP would like to congratulate Donald Ashley-Jones, Marqus Dunaway, Reeve Fletcher and Courtney Hiebert on their successful completion of the 2023 CFE!






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BENEFITS

Prioritizing Mental Wellness: TELUS Health Member Assistance Plan Offers Free & Confidential Tools



PeopleImages/iStock/Getty Images

CPABC's ongoing research suggests that mental wellness continues to be a topic of interest among CPAs. Recognizing this, we continue to look for ways to support the mental wellness of our members, candidates, and students.

One important resource is our member assistance plan with TELUS Health. This **free and confidential** program is always available to support you and your immediate family members with digital tools, self-directed resources, clinical counselling, and professional consultations on a variety of legal, financial, and personal health and wellness concerns.

CONGRATULATIONS!

Mowi Canada West's finance team would like to congratulate **Dan Toonders**, business controller RMT Americas, for completing his CFE with Honours Standing. Mowi Canada West is proud to recognize his outstanding accomplishment and contributions to the finance team.

MOWI®

In September/October 2023, CPABC ran a campaign with a prize draw to encourage members to download the TELUS Health One app and complete a mental health assessment. Our thanks to those of you who participated, and our congratulations to the two prize draw winners! This mental health assessment gives you a score on four pillars of well-being (financial, social, mental, and physical) and connects you to pertinent information and articles to help you improve your health in each of these areas—we encourage you to check it out if you haven't already.

In October 2023, we held a free live webinar entitled "Overcoming Burnout" that proved to be a huge draw, with more than 800 members attending. The session identified the causes and signs of burnout, explored strategies for overcoming burnout and building resilience, and described the numerous tools and resources available to support mental wellness through the TELUS Health Member Assistance Plan. It was very well received, with more than 87% of attendees who responded to a subsequent survey describing it as "above average" and "excellent."

A recording of this session will be available free and on-demand at **pd.bccpa.ca** until October 2024, and it's eligible for one hour of verifiable CPD.

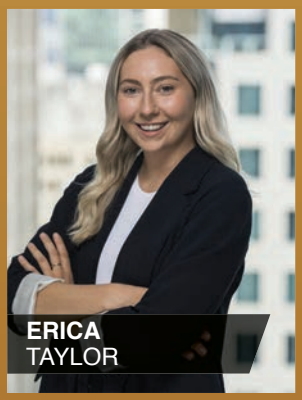
Whether you need immediate assistance or simply want to review the various free and confidential resources and services available through our TELUS Health Member Assistance Plan, there are three ways to gain access:

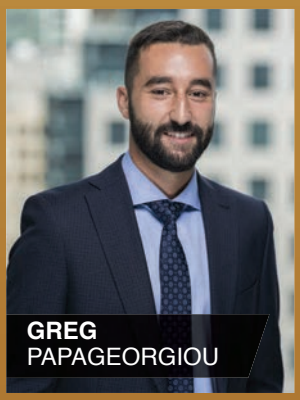
- Download the "TELUS Health One" app from Google Play (Android) or the App Store (iOS);
- Visit **one.telushealth.com** username: *bccpa* and password: *Lifeworks*; or
- Call TELUS Health at 1-844-880-9142.

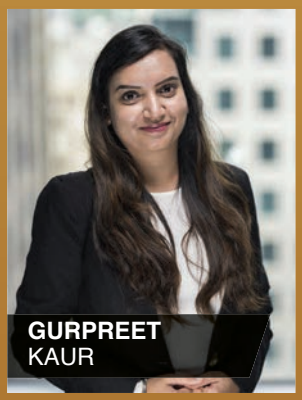
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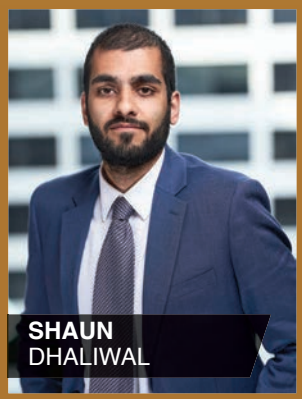


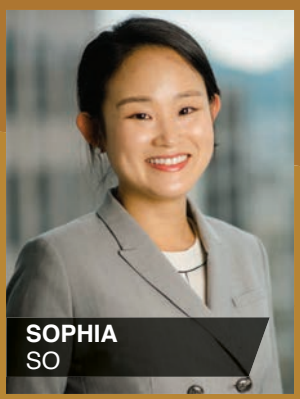






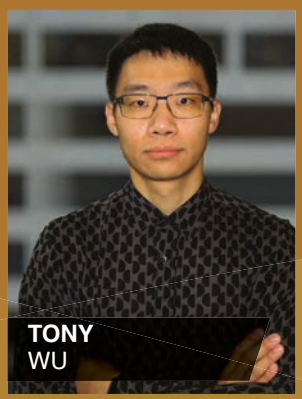














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Riley Pynn
Devang Ranparia
Shira Rubinoff
Nodoka Sase

Special congratulations to Taylor Kuntz
who placed on the 2023 National CFE Honour Roll

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Let's Chat about AI

Part I: A practical discussion for CPAs

By Mitchal Derksen, CPA, CA



Artificial intelligence (AI) is arguably the most disruptive technology to gain widespread attention and adoption since the inception of the internet. But for many professionals, including CPAs, AI is still a proverbial black box.

Recognizing this, we're launching "Let's Chat about AI," a three-part series of articles by Mitchal Derksen, CPA, CA, founder and CEO of Numu Technologies in Vernon. Mitchal is a software developer who works with AI every day.

In this series, he will discuss why CPAs need to familiarize themselves with AI, offer practical advice on getting started with AI tools, explore the risks and ethical considerations CPAs need to address when using AI, and answer the most frequently asked questions about this transformative technology.

We hope you enjoy this first instalment. Look for parts II and III in the March/April and May/June issues of the magazine, respectively.

ojogabonitoo/iStock/Getty Images

In today's fast-paced world, AI is not just a buzzword—it's a game-changer, especially for us CPAs. At Numu, we work hard to understand how to build and implement AI for accounting use in a manner that is both safe and beneficial. While I don't pretend to have all the answers, I'd like to share some of what we've learned about AI and the transformational impact it is having on our profession.

Let's dive into why it's becoming increasingly important for CPAs to understand and embrace AI.

First, there's a growing need for CPAs to be tech-savvy. AI tools are becoming a staple in our industry, offering smarter ways to handle data, enhance accuracy, and provide deeper insights. But here's the catch: These tools are only as good as the hands they're in. This means CPAs need to get comfortable with AI—and not just as users but as informed practitioners who really understand what's going on under the hood.

Next, it's about who's steering the ship. When it comes to integrating AI in accounting, CPAs shouldn't just be passengers—we need to be in the driver's seat. It's not enough to wait for tech experts to hand us solutions. By getting involved in the development and application of AI, CPAs can ensure these tools are fine-tuned to meet the unique needs and ethical standards of our field.

Lastly, the speed at which AI is being adopted in all industries is nothing short of breathtaking. It's rapidly transforming the way we work, automating routine tasks, and opening up new avenues for strategic analysis. To stay relevant, we have to be adaptable and keep current.

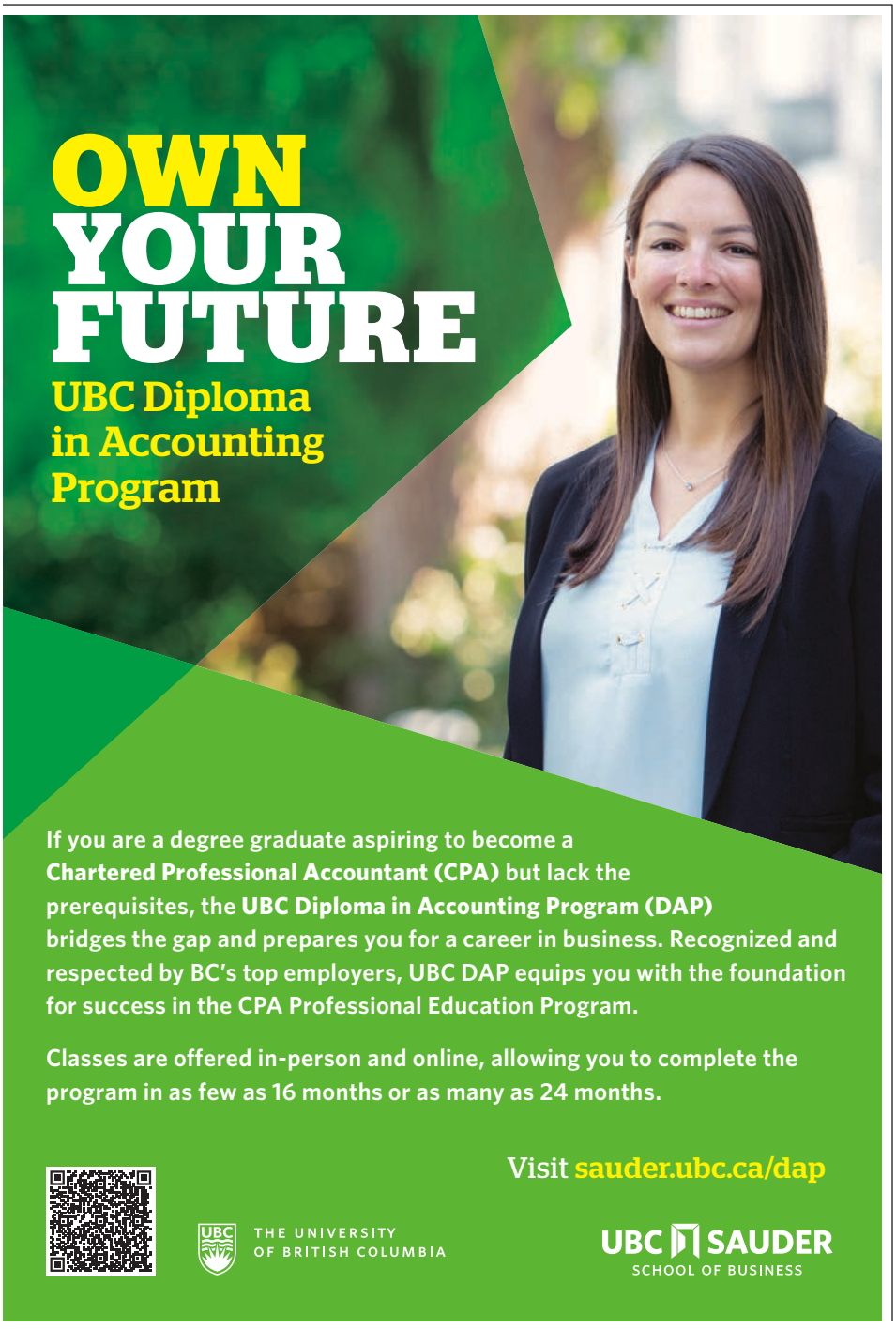
In short, AI is a critical piece of the puzzle in the modern accounting landscape. By gaining the right skills, leading the charge in AI integration, and keeping pace with technological advancements, we, as CPAs, can tap into the potential of AI to truly excel in our roles.



Image of Mitchal Derksen provided by Numu Technologies.



CPABC recently interviewed Mitchal for the *Coffee Chats with CPABC* podcast series. The episode ("Let's Chat about AI: A Practical Discussion for CPAs") was released on December 12, 2023, and you can listen to it at **cpabc.libsyn.com**.



Practical AI uses for different roles

Here's a quick look at how AI tools can be applied to specific positions within the accounting field:

1. The CFO/partner

If you're a CFO or a partner in an accounting firm, AI can be a strategic ally that helps with both decision-making and risk management. For example, sophisticated tools like predictive analytics can forecast financial trends, and AI-powered platforms like IBM Watson[1] can analyze market trends and internal data to predict future financial outcomes. Additionally, AI-driven financial modelling tools can automate complex financial scenarios, saving you time and increasing accuracy.

But AI doesn't even need to be this complex to be useful. Simple tools like ChatGPT are great at summarizing reports, documents, and contracts to help you quickly understand long-form content at a high level (just copy and paste this article, ask ChatGPT to summarize it, and see what happens!).

2. The controller/manager

If you're a controller and/or a manager, you can leverage AI for efficient financial reporting and compliance. AI tools like MindBridge Ai Auditor will help you detect anomalies in financial transactions, thereby enhancing the accuracy of your financial statements and reducing the risk of fraud. Moreover, AI can automate repetitive tasks such as data entry and reconciliation, allowing controllers to focus on more strategic activities.

[1] CPABC does not have any affiliation with IBM or other brands discussed in this article, and neither CPABC nor the author are recommending any of the brands mentioned as a solution for you or your business. References to other brands or tools are provided as examples for information purposes only.

For managers at smaller businesses or public practice managers looking to help their small and medium-sized clients, AI-powered bookkeeping services like Agile BK can be game changers in terms of speed and accuracy. For controllers or public practice managers who work with larger companies, tools like BlackLine or FloQast can streamline accounting processes, helping to ensure timely and accurate financial reporting.

3. The accountant/analyst

If you're an accountant and/or an analyst, you'll find that AI can be a powerful tool for data analysis and management. AI-powered data visualization tools like Tableau or Microsoft Power BI, for example, can transform complex data sets into understandable and actionable insights. AI can also assist with real-time budget monitoring and variance analysis, enabling accountants to provide timely financial advice and adjustments.

Additionally, robotic process automation tools, such as UiPath or Blue Prism, can increase your efficiency and accuracy by automating routine tasks like data entry, invoice processing, and bank reconciliations. Even simple, no-code automation platforms such as Zapier or Make (see page 27) can transform your day-to-day workflow in this way.

How to get started with AI

Embracing AI in your accounting practice doesn't have to be complex or expensive. By starting with accessible AI tools and applications, you can gradually build a more AI-integrated practice. Whether you begin by enhancing client communications, optimizing Excel usage, or automating routine tasks, your journey into AI can start with a few simple and practical steps that will help you integrate AI into your daily workflow. Here are some examples:

Chat interface: Enhancing communication and information management

Start by exploring AI chat interfaces like ChatGPT, Bing Search/Windows, or Google Bard.[2] These tools use natural language processing to understand and respond to queries, making them user-friendly for various tasks.

For example, AI chatbots can simplify client communications by handling routine inquiries, scheduling appointments, and filtering communications using tone of voice. They can also speed up the process of summarizing and drafting communications—just don't forget to have a human being review any outgoing messages before hitting send.

[2] Google Bard is not available in Canada at the time of writing in November 2023.



What do you want to know about AI? We want to hear from you!

Mitchal and his team of CPAs will be creating a list of FAQs for part three of this series in our May/June 2024 issue, so please send your questions and thoughts on this topic to **infocusmag@bccpa.ca** with the subject line "AI in Accounting." Says Mitchal, "Your participation is not just welcomed—it's essential. Together, we can ensure that CPAs navigate the AI landscape successfully."



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AI tools can also intelligently route communications to the appropriate department or individual, ensuring that client queries are addressed promptly and by the right people. They are also excellent at summarizing large volumes of text, which can be particularly useful when you have to quickly generate a brief from lengthy financial documents. Again, however, it's important to note the need for human review to ensure accuracy and relevance.

ChatGPT and Excel: A powerful combination

Excel is one of the most powerful basic tools that accountants have in their professional tool kits, but most of us only ever scratch the surface of its capabilities.

With a bit of training, anyone can develop simple yet powerful spreadsheet applications to automate routine workflows, generate analysis, and more.



AI tools like ChatGPT can make your Excel tasks even more manageable and efficient by providing step-by-step guidance on creating and troubleshooting formulas. They also provide the easiest way to learn how to structure complex, nested functions that let you quickly filter, parse, organize, and manipulate data using conditional triggers.

Streamlining processes with no-code integrations

Finally, "no-code" tools like Zapier and Make allow you to integrate various applications without having to perform complex coding. These platforms can connect your accounting software with other tools, automating workflows such as data entry, report generation, and even email notifications. Although they're not fully fledged AI applications, these tools save time while also reducing the likelihood of human error.

Learning to code – supercharging CPAs

As AI reshapes accounting, CPAs with skills in both accounting and software development are becoming increasingly sought-after. And as more of us learn to code, particularly in an easy-to-learn and finance-friendly programming language like Python,[3] we'll not only expand our skill sets—we'll also help to ensure that CPAs are in the driver's seat when it comes to implementing AI in the accounting industry.

If this sounds daunting, it's important to remember that software development is ultimately just a problem-solving exercise using logical processes with structured data—something very similar to what we learn in our training as CPAs. Additionally, platforms like LinkedIn Learning and Udemy are treasure troves for online courses on learning to code. Catering to all levels, from beginner to advanced, these coding courses let you learn at your own pace while gaining expertise from industry professionals.

Python: The ideal starting point

Python's simplicity and readability make it perfect for accountants who are new to coding—in fact, you can think of it as a gateway to data management, analysis, and AI integration. Its user-friendly syntax and extensive libraries facilitate quick learning, enabling you to carry out tasks ranging from data analysis to task automation with relative ease.

Embracing coding in Python can not only empower you to leverage AI effectively—it can also open up possibilities for innovation, such as enhancing Excel macros and developing bespoke AI tools.

[3] Python is an open-source programming language that's free to use. See **python.org**.

CONGRATULATIONS to D&H Group LLP's successful 2023 CFE writers.



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Satinder Nijjar

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Developing spreadsheet applications

Python's integration into the latest versions of Excel has transformed data manipulation capabilities. You can now use Python for advanced data analysis and automation within Excel, surpassing the limitations of Microsoft's Visual Basic for Applications for macros. Python also enables direct access to the ChatGPT application programming interface (API), adding AI-powered intelligence and interactivity to spreadsheets.[4]

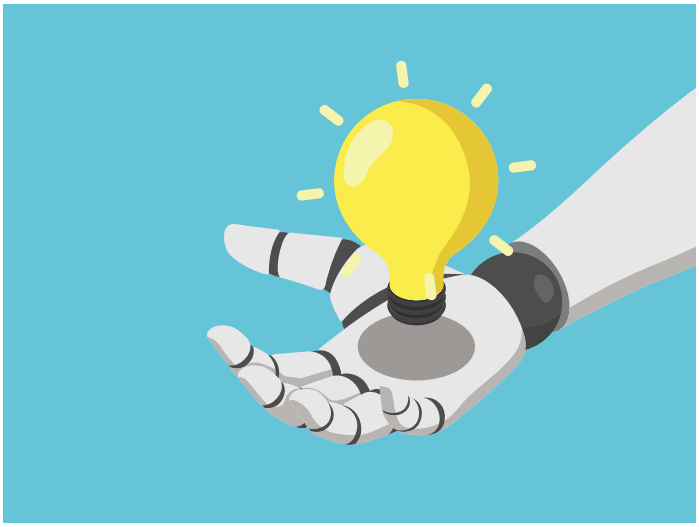
If you use Google Sheets, you can leverage Google Apps Script, which is based on JavaScript, for similar functionalities. Google Apps Script's compatibility with Google Workspace can enhance both team collaboration and spreadsheet utility.

Customizing workflows and automations

Python's versatility enables you to create custom workflows, review triggers, and automations. With the integration of large language models like ChatGPT through their APIs, these custom tools can respond to natural language prompts, making them more intuitive and user-friendly. This reduces the need for technical manuals and lowers the barrier to entry for other team members who might not be as tech-savvy.

Key resources for CPAs

When we talk about AI in accounting, it's important to remember that with great power comes great responsibility. So in part two of this series, which will appear in the March/April issue of *CPABC in Focus*, I'll delve into the risks, potential pitfalls, and ethical considerations of AI in accounting and discuss how to navigate these challenges effectively, ensuring that the adoption of AI in our field is both beneficial and responsible.



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In the meantime, you're welcome to visit **numutech.com/infocus**, where we've curated a free learning library for CPAs who are interested in learning more about AI and software development. You'll find a variety of resources, including quick, DIY worksheets designed to help you build your AI skill set and links to external resources that my team has found extremely useful.

Stay tuned for part II, and let's continue this important conversation together. ■

Mitchal Derksen is the founder and CEO of Numu Technologies in Vernon. He and his team of CPAs focus on researching and responsibly developing AI for accounting. Mitchal was the Snapshot profile in the November/December 2022 of CPABC in Focus.

[4] "The ChatGPT API is an interface provided by OpenAI that allows developers to integrate the ChatGPT model into their own applications, software, or platforms." Source: Gyan Prakash Tripathi, "How To Use ChatGPT API In Python?" **analyticsvidhya.com**, as at November 2, 2023.




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We're very proud of our successful writers of the 2023 Common Final Examination for Chartered Professional Accountants in BC. We can't wait to see what they'll achieve next.

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The Earning Potential of BC CPAs

How much do British Columbia's CPAs make? As CPA Canada's *2023 Canadian CPA Profession Compensation Study* indicates, the answer continues to vary by location, industry sector, years of experience, and position. This infographic features some median compensation results for BC.

Median compensation:

$131,000

By census metropolitan area ($000s):

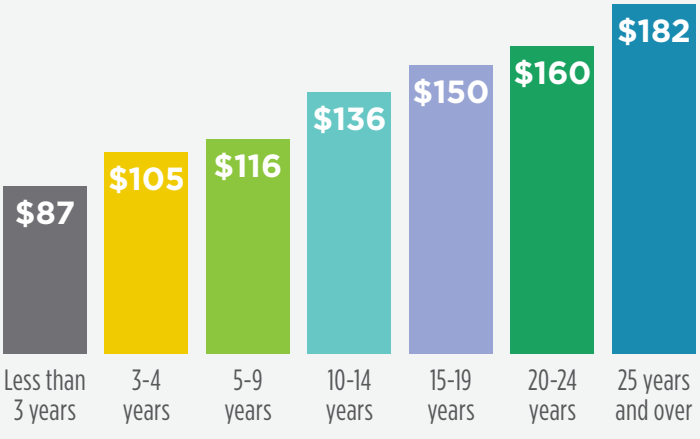
ABBOTSFORD-MISSION	$142
VANCOUVER	$138
KAMLOOPS	$125
VERNON	$123
VICTORIA	$122

By industry ($000s):

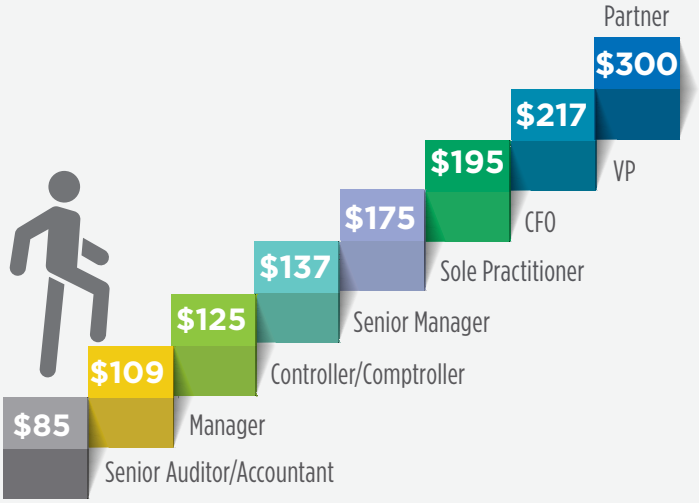
MINING	$176
PROFESSIONAL SERVICES*	$173
FINANCIAL SERVICES	$170
AGRICULTURE/FORESTRY/ FISHERIES	$152
RETAIL/WHOLESALE	$145

*not public practice

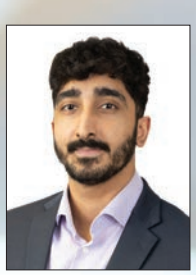
By years of post-designation work experience ($000s):

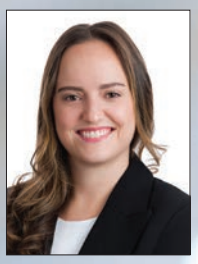
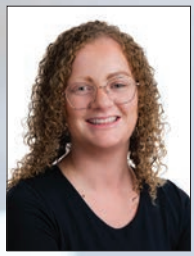


By title ($000s):



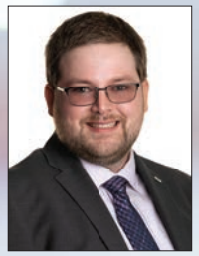
Data source: CPA Canada, *2023 Canadian CPA Profession Compensation Study Report: British Columbia* prepared by NielsenIQ, summer 2023. The study survey was conducted between June 20 and July 17, 2023; 1,576 BC CPAs participated. To see the full report, visit **cpacanada.ca**.

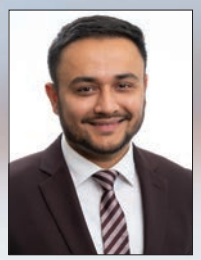








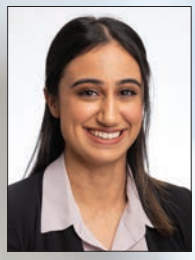
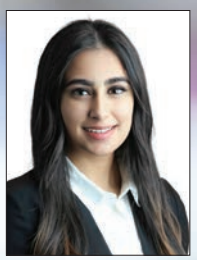
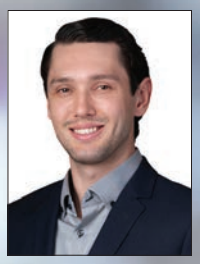
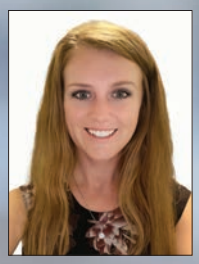
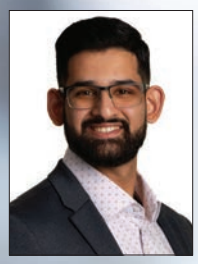


Success adds up

MNP proudly congratulates our 48 B.C. candidates on successfully completing the 2023 Common Final Exam (CFE). This is a significant milestone and a massive step toward these individuals achieving their CPA designation. As one of Canada's leading national accounting and business consulting firms, here are another 48 examples of our commitment to helping your business succeed.



Thomas Staddon








Left Page: Daman Badesha; Jinder Bal; Kayla Berlinski; Takiya Bradshaw; Austin Butler; Sam Cameron; Victor Chau; Jason Choi; Gerad Conte; Brandon Davis; Jasraj Dhaliwal; Kuldeep Dhillon; Navdeep Dhunna; Akash Dhunna; Colton Edwards; Erin Gamble; Harjeevan Grewal; Arshdeep Grewal; Jenny Guan; Kristi Hammel; Muhammad Khalid; Gloria Lee; Quinn Lenihan; Phoenix Li

Right Page: Lily Lou; Alex Luu; Amiel Ma; Amrit Maan; Tamanna Mali; Clayton Mervyn; Kaitlyn Prachnau; Kadu Ravi; Harry Senkler; Maude Seremani; Sandesh Sharma; Hansen Shi; Karn Sihota; Harpreet Singh; Michael Tam; Tatyana Tovmach; Chelsea Trumley; Rylan van der Meulen; Nicole Wilson; Sarah Witherow; Elaine Xu; Ashley Yang; Daisan Zhou

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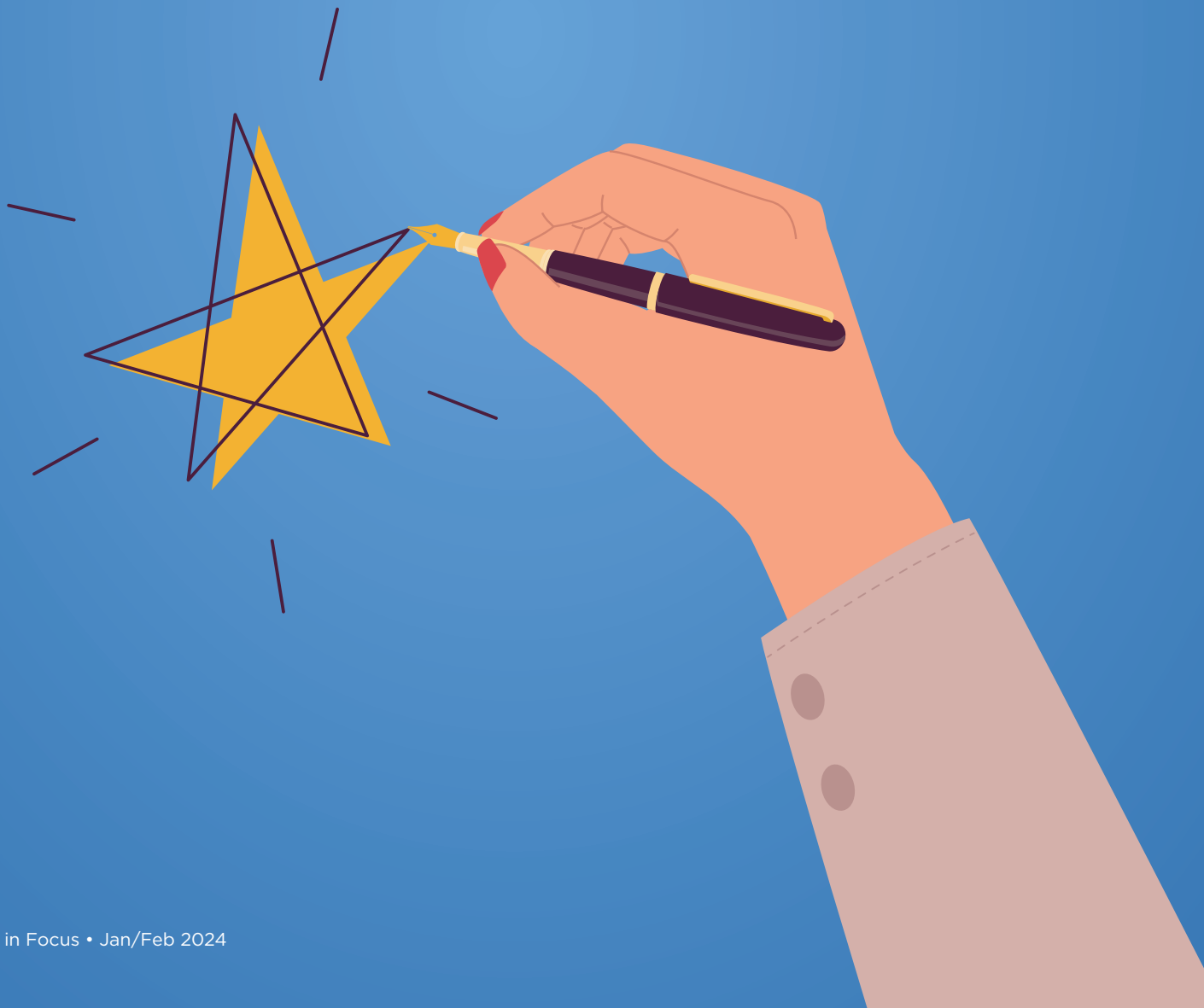
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CFE Roll Call

Meet the BC writers who excelled in May and September 2023

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CPABC is proud of the 981 BC and Yukon candidates who were successful on the May and September 2023 writings of the Common Final Exam (CFE) and would like to give special recognition to BC writers Candace Gordon, Taylor Kuntz, Brett Lukens, Justin Pouliot, Ivy Ren, Thomas Staddon, Dan Toonders, Brenden Toriumi, Alasdair Wilson, and Nathan Yip for making the National CFE Honour Roll. We also congratulate Justin Pouliot for achieving the highest standing in Western Canada on the May 2023 writing, which garnered him a CPA Canada Gold Medal. Here's what the candidates had to say about the CFE experience.



Justin Pouliot

REGIONAL GOLD MEDALLIST (MAY)

Employer: JYSK Canada (Coquitlam)

Job title: Manager of Financial Reporting

What will you remember most about your CFE experience? Although each exam day lasts between four and five hours, I'll remember how the time seemed to fly by and how relieved I felt when I finished on the final day.

Tell us about a breakthrough or "aha" moment during your studies. I started gaining momentum after completing the Core 2 module. That's when I truly started to believe that I could complete the program. Up until then, the CFE had always felt far away—especially considering that I had to do six prep courses before even entering the CPA PEP.

Who would you like to thank for providing support during your studies? I chose to study alone in this process, so I don't have a specific CFE mentor or study partner to thank, but I would like to thank the great managers I've had at JYSK Canada over the past four years for all of their support and for everything they've taught me. Specifically, I'd like to thank the CFO and CEO for their guidance. Furthermore, I'd like to thank all of my colleagues in the finance department for coming together and covering for me during the month I took off to study.

I'd also like to give credit to the Gevorg, CPA study program, which helped me focus my studies. It provided me with thorough technical reviews and case writing templates, and I highly recommend it.

Lastly, I would like to thank my family and friends for their support.



Candace Gordon

Employer: KPMG LLP (Vancouver)

Job title: Senior Accountant

What will you remember most about your CFE experience? I don't think I'll ever forget the stress and exhaustion of preparing for the CFE, but I'll also always remember the incredible support I received from my coworkers, study group, friends, and family. And when the results were released, the feeling of relief was like no other!

Tell us about a breakthrough or "aha" moment during your studies. I had a breakthrough moment after my CFE mentor encouraged me to spend more time reading each case thoroughly and outlining my responses. Once I committed to this approach, I immediately saw better results on practice cases.

Who would you like to thank for providing support during your studies? I'd first like to thank my family for their support, especially my twin sister Caitlin and my mother. Between making meals, calling with words of encouragement, and driving me to the exam, they were there for me every step of the way. I'd also like to thank Michelle Oreta and Alex Black, CPA, for listening with empathy through all the ups and downs of exam prep.

To my CFE mentor, Tyler Andrews, CPA: Your patience and kindness when I was the most stressed helped more than you will ever realize. There was no limit to your generosity as you shared your knowledge and guided me through the exam prep and the wait for results. I can't thank you enough!

To my study group, Ashna Siddoo and Corbin Beauchemin: I'm so grateful to have shared this experience with you. Thank you for your dedication throughout the summer and all the laughs we shared.

Finally, I'd like to thank my colleagues, along with the partners and managers at KPMG, for the support, encouragement, and many resources they provided.

"I am deeply honoured to celebrate the remarkable success of the 981 dedicated candidates from BC and Yukon who have brilliantly navigated the complexities of the 2023 May and September CFE writings. Their exceptional results demonstrate their robust technical expertise and highlight the cultivation of vital professional competencies essential for their future endeavours.



Taylor Kuntz

Employer: Ernst & Young LLP (Vancouver)

Job title: Senior Accountant

What will you remember most about your CFE experience? The adrenaline rush I experienced after finishing day three. It felt like everything had led to that final moment. Once we all left the exam room, it was awesome to finally get to celebrate the accomplishment with all my coworkers.

Tell us about a breakthrough or "aha" moment during your studies. The biggest breakthrough was when I realized that the key to success on these exams is time management. I really started to improve my case writing once I began to understand that I didn't have the time to make all my answers perfect and I needed to set time limits for each question. Doing well is not about having that perfect answer. It's about making sure you address all of the assessment opportunities.

Who would you like to thank for providing support during your studies? I'd first like to thank my boyfriend Kyle, as well as all of my close friends and family, for their support throughout the CPA PEP program and while I was studying for the CFE over the summer. I couldn't have done it without their words of encouragement and, most importantly, their patience with me during some stressful moments.

I'd also like to thank Kurtis Halvorson, my study partner since the beginning of CPA PEP. I'm thankful to have had Kurtis to discuss topics, debrief cases, and do flash cards with over the past couple years. Having someone to go through this journey with me definitely contributed to my success.

Lastly, I'd like to thank my CFE mentor Mya Siemans for her guidance and for always reminding me that it would all work out in the end!



Brett Lukens

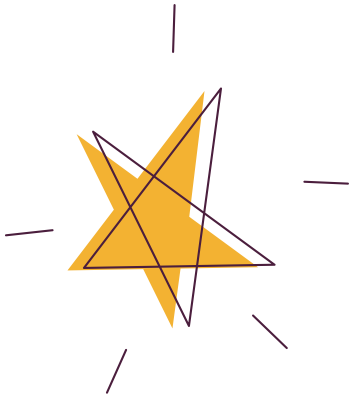
Employer: Rossworn Henderson LLP (Enderby)

Job title: Senior Accountant

What will you remember most about your CFE experience? I'll never forget the wave of relief I felt after finishing writing on day three and being able to relax after the stress of studying and writing.

Tell us about a breakthrough or "aha" moment during your studies. My breakthrough moment would be learning how to effectively plan for long cases. This included understanding what information I should highlight, what I should note in the margins, and what I should write down on my planning pages. It also involved training myself to move on to the next issue when I got to the end of the time period I had allocated for each assessment opportunity, even if the response wasn't complete.

Who would you like to thank for providing support during your studies? I'd like to thank Chris Henderson, CPA, CA, Loren Hutton, CPA, CA, and Carling Agassiz, CPA, for imparting their knowledge and sharing their experience with me. I'd also like to thank my mom and dad for their continuous encouragement and optimism.



"On behalf of our team at the School, I am delighted to offer my sincere congratulations and best wishes to these exceptional individuals as they progress in their professional journeys."

Yuen Ip, CEO of the CPA Western School of Business and CPA, CMA, in Alberta



Ivy Ren

Employer: Deloitte LLP (Vancouver)

Job title: Senior Consultant, Finance & Performance

What will you remember most about your CFE experience? Since there aren't many people from consulting in CPA PEP, this often felt like a solitary journey. Therefore, this summer was extremely memorable because I got to study with my fellow CFE writers from Deloitte. Having a peer group felt validating and comforting.

Tell us about a breakthrough or "aha" moment during your studies. I thought I'd have a moment where everything would make sense and I'd start excelling on cases. Truth be told, I was still struggling the week before the exam.

However, the biggest takeaway for me was being comfortable with not knowing all the answers. In the end, I went in with the confidence that no matter what happened, I just needed to focus on what I *did* know and try my best for the rest.

Who would you like to thank for providing support during your studies? I received so much incredible support during my CFE experience, and I'd like to give a special thanks to the following people: Jory Dickie, CPA: Thank you for being my CPA coach for all these years. Your wise words will never be forgotten!

Candice Lee: Thank you for being the best study buddy, friend, and confidante during the CFE summer! Marcelo Acerenza: Thank you for being incredibly understanding and supportive of my CPA journey. As a leader, you made it possible for me to balance project delivery with studying. Your confidence in me has been heartening and inspiring.

Ben Feist, CPA, CMA: Thank you for encouraging me to start my CPA journey and sharing your experience with me. Your kindness and empathy have been invaluable. Gabriel Valarao: Thank you for the encouragement and emotional support throughout my CFE leave!



Thomas Staddon

Employer: MNP LLP (Vancouver)

Job title: Senior Accountant

What will you remember most about your CFE experience? Leaving the exam hall. I felt a mix of relief from being finished, anxiety about how I performed, anticipation about what would come next, and pride from all the work I'd put in during my studies. It was definitely a lot to process all at once, but I'm glad my colleagues and the other writers were there to share in this experience.

Tell us about a breakthrough or "aha" moment during your studies. Prior to the CFE, I was aware that time management would be important; however, I didn't realize how vital it was until I wrote my first few practice cases. Budgeting my time for each practice case I wrote and actually forcing myself to keep to the limit I set was key to my success on the CFE.

Who would you like to thank for providing support during your studies? First and foremost, I'd like to thank my family for their unwavering support throughout my studies.

I'd also like to thank my CFE mentor, Jason Vu, CPA, for always being willing to offer advice and moral support throughout my studies. To my CPA mentor, Tao Ho, CPA, CGA, thank you for setting me up for success on the CFE and beyond. To my study buddies, Natasha Huckabay and Jared Boras: I always looked forward to going over the cases in detail and sharing strategies together.

Lastly I'd like to thank all of my colleagues at MNP for believing in me and investing your time to ensure my success on the exam, with special thanks to Shauna Horkey, [a CPA, CA, in Alberta] for facilitating excellent training sessions and providing resources that were instrumental in putting me on the right track.

"Passing the CFE is the culmination of a challenging academic journey, during which many students also work full-time. This takes tremendous dedication and time management, and is a great precursor for what these skilled individuals will contribute to the CPA profession.



Dan Toonders

Employer: Mowi Canada West (Campbell River)

Job title: RMT North America Controller

What will you remember most about your CFE experience? What I'm going to remember most is the feeling of accomplishment when it was all over. The exam was the culmination of almost four years of work, and I felt a great sense of relief that it was done. I also felt excitement about what would come next.

Tell us about a breakthrough or "aha" moment during your studies. While I was taking the prep courses, I read an article about how to cope with the stress of exams and the advice stuck with me. The advice was to stop looking at exams as an evaluation of you and instead think of them as an opportunity to demonstrate everything you've learned. Using this approach helped me limit my exam stress and made it much easier for me to focus on the task at hand.

Who would you like to thank for providing support during your studies? First off, I'd like to thank my wife Kim for all of her support. My weekend courses and evening study sessions meant that she was often taking care of the kids on her own, and that was probably the harder job! I also want to thank my employer—particularly my colleagues Michelle Stuart and James Mark—for supporting me in my pursuit of the CPA designation. Thank you also to my mentor Andrew Foy, CPA, CMA, for the excellent guidance that he has given me throughout the program. Finally, I'd like to thank all of the course facilitators along the way—their expertise and excellent delivery of the content were key to my understanding.



Brenden Toriumi

Employer: Deloitte LLP (Vancouver)

Job title: Staff Accountant

What will you remember most about your CFE experience? The thing I will remember most about my CFE experience is the stress, anxiety, and fear I had the night before each exam day. I will also never forget the immense relief and euphoria I felt walking out of day three knowing that I did not have to write another case the next day!

Tell us about a breakthrough or "aha" moment during your studies. I tried to approach the CFE with a different mindset than I had during the CPA PEP modules. Since burnout can be such a large factor during the CFE summer, I made sure to take breaks and get out of my house every weekend for the first month. I went camping, took a trip to Calgary, and went to a Taylor Swift concert. I made sure that no matter how good or bad I performed during the week, I would not just sit in my room studying all weekend.

Who would you like to thank for providing support during your studies? I would like to thank my parents, my girlfriend Savannah, and my dog Bentley for their support throughout the summer. Thank you for being a shoulder to lean on (and cry on sometimes), for encouraging me to keep going, and for supporting me in this journey.

I would also like to give a shout-out to my CFE coach Finn Middleton, and my study partners Brad Gardiner, Shivom Chaudhary, and Mariah Dewar for their encouragement and support throughout the summer.

"Congratulations to all of the successful candidates in BC and Yukon, including the 10 individuals who achieved honour roll status."

Chris Gimpel, CPA, CA,
Chair of the CPABC Board of Directors



Alasdair Wilson

Employer: KPMG LLP (Victoria)

Job title: Staff Accountant, Enterprise Audit

What will you remember most about your CFE experience? For me, the most memorable moment happened during the CFE itself. About halfway through day three, the fire alarm in the writing centre began to sound. All I can remember was thinking to myself "don't stop writing!"

Tell us about a breakthrough or "aha" moment during your studies. Before my CFE summer, I had not practised planning my cases. Instead I'd simply dive into the assessment opportunities [AOs] and attempt to answer them within the allotted time. Once I began planning my cases, I noticed considerable improvement in my ability to achieve breadth in my cases, address each AO, and capture all of the case facts and requirements. Overall, I believe that devoting time to planning and time management enabled me to craft higher-quality responses, and contributed to my success on the CFE.

Who would you like to thank for providing support during your studies? First, I'd thank my mom, Cheryl Riddle, CPA, CA, for being someone I've been able to look up to throughout the process of working toward my CPA designation. I'd also like to thank my dad, Gary Wilson, and my fiancée, Megan St. John, for their love, support, and encouragement along the way.

Finally, I'd like to thank my CFE mentor, Carmen Atwood, for her guidance and encouragement during my study process, and all my fellow writers at the KPMG Victoria office, who kept me accountable throughout the summer and created such a positive and strong learning environment.



Nathan Yip

Employer: Smythe LLP (Vancouver)

Job title: Senior Tax Analyst

What will you remember most about your CFE experience? The struggle of balancing personal commitments with work and school. While I knew it was in pursuit of a major career investment, I felt bad having to reschedule plans with friends and family because of studying. With CFE studies behind me now, I'm happy to have that time back with my loved ones.

Tell us about a breakthrough or "aha" moment during your studies. Instead of having a few larger "aha" moments, I seemed to have a continuous chain of smaller "Oh, okay" moments. Looking back at the whole process though, I can say that I've appreciated the journey. I've gone from thinking "Oh, no—there's a personal tax calculation question" to "Oh, good—there's a personal tax calculation question!"

Who would you like to thank for providing support during your studies? I've received so much support from my partner, my friends, my family, and my firm. It has all been overwhelming in a good way. Two individuals I'd like to thank in particular are my tax group leader, Sindy Wong, CPA, CA, and my mentor, Kevin Tong, CPA.

After many late study nights at the office, Sindy gently encouraged me to focus on maintaining a better work/life balance. I really appreciate how she sets the tone at work, and how she and other partners will often take a few minutes out of their very busy days to check in on their staff. That has always really meant a lot to me.

Similarly, I appreciate Kevin for always being patient with me and taking the time to help me with any career or work-related questions. And his added humour certainly made the learning aspect of the CFE more fun for me. ■

Photos of Candace Gordon, Taylor Kuntz, Justin Pouliot, Ivy Ren, Thomas Staddon, Brenden Toriumi, and Nathan Yip by Kent Kallberg Studios. Photo of Brett Lukens by Look at the Camera 1 2 3 Photography Inc. Photo of Dan Toonders by Island Life Photographics. Photo of Alasdair Wilson by Peter Wong for KPMG LLP.



Morgan Hamel is the president of MH Partners Inc., a boutique consulting firm that helps leaders and their organizations navigate a new era of stakeholder activism from an ethics-rooted perspective. She holds a master's degree in applied ethics from Utrecht University in the Netherlands and has experience in corporate ethics, academia, and ethical entrepreneurship. Photo by Kara Rohl Photography.

Beyond Polarization: Why We Need a New Approach to ESG

By Morgan Hamel



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As I discussed in my previous article for CPABC, "Beyond ESG: The ESG Movement Is Missing Something and It's Not What You Expect,"[1] I believe we need to rethink our approach to ESG (environmental, social, and governance) principles.

Let's face it—despite the emphasis on sustainability, social responsibility, and other positive ideals, ESG is a polarizing topic. This is largely because there are no guideposts to show leaders how to achieve the balance between "doing good" and turning a profit, no roadmaps to help them navigate the tension that can arise between different stakeholder expectations, and certainly no "moral leadership" templates to help them manage the demands of stakeholder activism.

I experienced this firsthand as the founder and CEO of The Garment, an ESG-centric fashion marketing firm focused on connecting women with responsible brands. We followed a strong ESG standard to find responsibly made garments around the globe, and we did well, generating over $1 million in sales in our first corporate year.

However, as anyone leading in the ESG area knows, it's next to impossible to satisfy everyone. In our case, we struggled to balance our financial goals with stakeholders' demands for inclusive sizing, diversity and representation, material sustainability, supply chain transparency, animal rights, and more.

[1] Morgan Hamel, "Beyond ESG: The ESG Movement Is Missing Something and It's Not What You Expect," **bccpa.ca/newsroom**, June 14, 2023.

As I described in my previous article, these challenges led me to believe that we needed a new model that factors in the impact of polarization[2] and seeks to mitigate it. From the outset, I knew this new model would require us to approach hard conversations with openness and a willingness to analyze perspectives from both sides—something that is easier said than done, particularly as both sides of the divide (on many issues, not just ESG) are increasingly argued on moral grounds.

I've certainly experienced this—the feeling of a break in connection with someone with whom you have a relationship (business or otherwise) because of what you and/or the other person believes is morally right. In fact, the two most notable instances of this were ones that, in some ways, cost me jobs. Yes, that's right—I'm an ethicist, and yet I struggled with (what I now know to have been) moral polarization in a way that contributed significantly to the end of not one but two jobs that I loved. The first time was when I was working in the ethics office of a large corporation. The second time was in my role as CEO of The Garment.

[2] Martin Reeves, Leesa Quinlan, Mathieu Lefèvre, and Georg Kell, "How Business Leaders Can Reduce Polarization," *Harvard Business Review*, October 8, 2021 (**hbr.org**).

In both cases, I had a strong view about what I thought was "ethical" in relation to ESG and business. And, in both cases, my struggle to engage effectively with stakeholders contributed to the dissolution of business relationships that were otherwise quite healthy.

As someone with quite extensive experience in the academic, corporate, and entrepreneurial elements of business ethics (my master's thesis was on the impact of stakeholder perceptions of motivation on corporate trustworthiness) I *should* have been well-equipped to manage hard conversations about ESG. And yet, I was not.

It took me some time to understand why, but I now know it had to do with this concept of moral polarization—a concept that I've come to believe is critically under-addressed in the space of ESG, ethics, and business.

So what is moral polarization, exactly?

This term refers to the *increasing division or divergence of moral and ethical beliefs* within a society or group, resulting in a perceived moral "gap" between in-group and out-group members; this, in turn, *leads to a deep ideological divide characterized by judgment of others' behaviour as immoral, evil, or bad*, and demonization of out-group members, resulting in a self-reinforcing cycle of hostility.

The italicized phrases here are critically important. The central idea is that in today's polarized environment, we view those who hold views different from our own not just as people with different opinions

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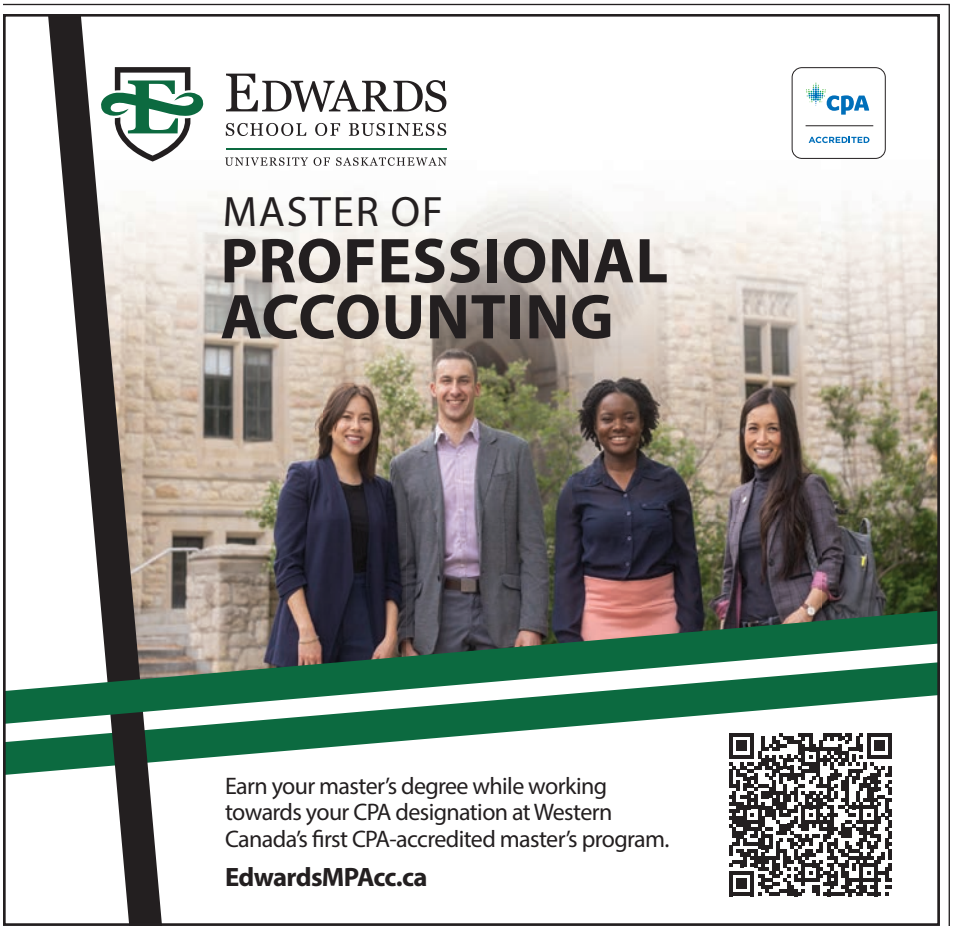
"This new model requires us to become more adept at having hard conversations and to approach divisive issues with a spirit of genuine curiosity rather than a desire to be right."

but as people who are "bad." I believe this perception (and our lack of skills to navigate it) makes conversations about sensitive topics in business (think climate change, equity, diversity, and inclusion, etc.) not only hard but also extremely risky.

To see how this plays out, we need to look no further than Bud Light and the boycott it faced after being featured in a social media promotion by transgender influencer Dylan Mulvaney[3]—which has been connected to a significant drop in the company's US revenue.[4] I see and hear concerns about this kind of backlash countless times a week in my work with business leaders, when they share how they find themselves challenged within their organizations.

So why is this happening? We, as humans and as organizations, often fall into something I call "The Polarity Trap"[5] as it relates to ethics and business: the belief that in order to be "ethical" or "good" we need to "take a stand" (left or right) and stick to it strongly—despite what it might cost us in terms of employees, customers, investors, and consumers. And there are economic costs to this belief, as Todd Hirsch, former chief economist at ATB Financial, explains in a July 2023 opinion piece he wrote for the *Globe and Mail*.[6] Specifically, he identifies three economic costs of polarization:

1. Reduced potential market size for all companies advocating a social cause, resulting in smaller economies of scale;
2. Loss of focus on the actual product or service itself; and
3. Loss of economic efficiency (distortion).



I first connected with Todd when we gave TEDx talks on the same day, and I think he raises some critical points in this article. And, like 68% of Canadians who responded to a 2022 EKOS poll, I worry deeply about the growing threat of "political and ideological polarization."[7]

That is why I focused on working with thought leaders around the world to create a new approach to divisive issues that is grounded in de-polarization—something I initially called "ESG 3.0" but later codified as "The De-Polarization Method."[8] This new model requires us to become more adept at having hard conversations and to approach divisive issues with a spirit of genuine curiosity rather than a desire to be right.

[3] Amanda Holpuch, "Behind the Backlash Against Bud Light," **nytimes.com**, November 21, 2023.

[4] Associated Press, "Bud Light Brewer Is Still Reeling from Trans Promotion Backlash as U.S. Revenue Tumbled 13%," **fortune.com**, October 31, 2023.

[5] Author trademark pending.

[6] Todd Hirsch, "With Polarizing Culture Wars, the Economy Splits between Woke and Anti-Woke," **theglobeandmail.com**, July 4, 2023.

[7] Frank Graves, "Polarization, Populism, and Evolving Public Outlook on Canada and the World," **ekospolitics.com**, January 17, 2023.

[8] Author trademark pending.

[9] Brett Beasley, "Humility about Your Own Ethics Can Inspire Your Followers to Act Ethically," **ethicalleadership.nd.edu**, 2023.

Through this method, which I've begun sharing with clients, I encourage organizations to:

1. Ensure the board and C-suite members understand the risk of moral polarization;
2. Set up governance systems/policies so that stakeholders understand how the organization decides whether or not to "take a stand" on various issues and when/where the organization will engage in "moral" conversations;
3. Review internal and external communications through a lens of moral humility[9] and de-polarization; and
4. Ensure that de-polarization is integrated into leadership and employee training.

It's important to note that this approach isn't an excuse for moral agnosticism. We are not encouraging people to neglect their moral views in favour of protecting the bottom line—instead, we're saying that when you choose to take a de-polarizing approach instead of choosing sides, you're acknowledging the reality of behavioural ethics (i.e., ESG trade-offs can be real, and understanding this and communicating honestly helps build trust) and centring the discussion on respect for different viewpoints.

All of this can be uncomfortable at first, because we often feel safer on either side of a debate rather than in the grey middle, but I strongly believe this is the way forward if we truly want to move beyond unhelpful deadlocks.

Understanding the effects of polarization in and on our businesses is, I believe, the first step in a positive direction when it comes to ESG and other contentious issues. The next step is putting de-polarization strategies like the ones above into practice. ■

MORE WITH THIS AUTHOR

A recurring CPABC PD instructor, Morgan presented the session "ESG and Stakeholder Activism" (PD Nexus: Business and Leadership Insights) and the seminars "Becoming an Ethical Leader" and "Shades of Grey: Ethics in the Workplace" in July 2023. In February 2024, she'll be presenting the seminars "Survival Skills for a New Era of Ethics and ESG" and "How to Build an Ethical Culture." Visit **pd.bccpa.ca** for course and registration details.





Katherine Reinhardt is a manager in indirect tax services with Deloitte Canada in Vancouver, where she focuses on GST/HST and PST consulting and advisory services. She would like to thank Elizabeth Peon Valle and the rest of the indirect tax services team for their support. Photo by Melissa Mungall.

How the Hootsuite Case Is Keeping Us out on a Limb

By Katherine Reinhardt, CPA, CA



Tanor/iStock/Getty Images

Novelist Vladimir Nabokov was quoted as saying "It's a short walk from the hallelujah to the hoot."[1] While Nabokov was speaking about critics' reviews, the quote could also apply to ongoing tax developments stemming from the Hootsuite case,[2] which have left taxpayers wondering what's coming next.

If you're not familiar with the case, Hootsuite Inc. is a BC-based company that provides social media management services to its users. In order to provide its services, the company requires a significant use of data storage and processing services, which it outsources. In March 2023, the company won an appeal against an assessment made by the Ministry of Finance (Ministry) regarding a failure to self-assess British Columbia provincial sales tax (BC PST) on some of these outsourced services, with the BC Supreme Court (Court) ruling that Hootsuite would not have to pay the BC PST for services purchased from its cloud data storage provider.

The taxpayer's win in this case may be short-lived, however, as this seems far from the final word on the matter.

It's complicated

Generally, BC PST applies to the sale of most tangible goods, software, and only a select number of services, including telecommunications. Software remains taxable when available for use or accessed through a device physically located within BC unless an exemption applies.[3] Similarly, telecommunication services[4] are generally taxable when used on a device located in British Columbia, unless an exemption applies.[5]

1 Dwight Garner, "Sing It Loud: Changing the World With a Stirring Cri de Coeur," **nytimes.com**, April 28, 2011.

2 *Hootsuite Inc. v. British Columbia (Finance)*, 2023 BCSC 358.

3 Subsection 105(1) of the *Provincial Sales Tax Act (British Columbia)*, SBC 2012, c. 35 (BC PSTA).

4 These include telephone, television, internet, and messaging (email, text, video) services, as well as media downloading services (music, audiobooks, and other programs).

5 Subsection 130(1) of the BC PSTA.

> This case highlights the challenge of intrepreting how the current legislation applies to advanced technologies.

In many cases, sellers of software or telecommunication services are registered to collect BC PST and will charge customers the relevant amount. If the seller is not registered or does not correctly charge the PST on a supply that is taxable, customers are required to self-assess the tax and remit it to the Ministry. For many businesses, this self-assessment process is already part of their common practice.

Decades ago, software purchased on physical media was considered a tangible good and was, therefore, taxable—and it continues to be so. However, following de-harmonization in 2013 and the transition of software delivery from a tangible format to virtual means, intangible software was introduced as a separate supply in the BC PST legislation. And while an entire section of the BC *Provincial Sales Tax Act* is dedicated to intangible software, the related tax implications are becoming harder to define as the evolution of technology continues to accelerate. For example, the relatively recent introduction of "the cloud" as a service to store and process data has—pun intended—clouded the thinking on what is taxable and what is not.

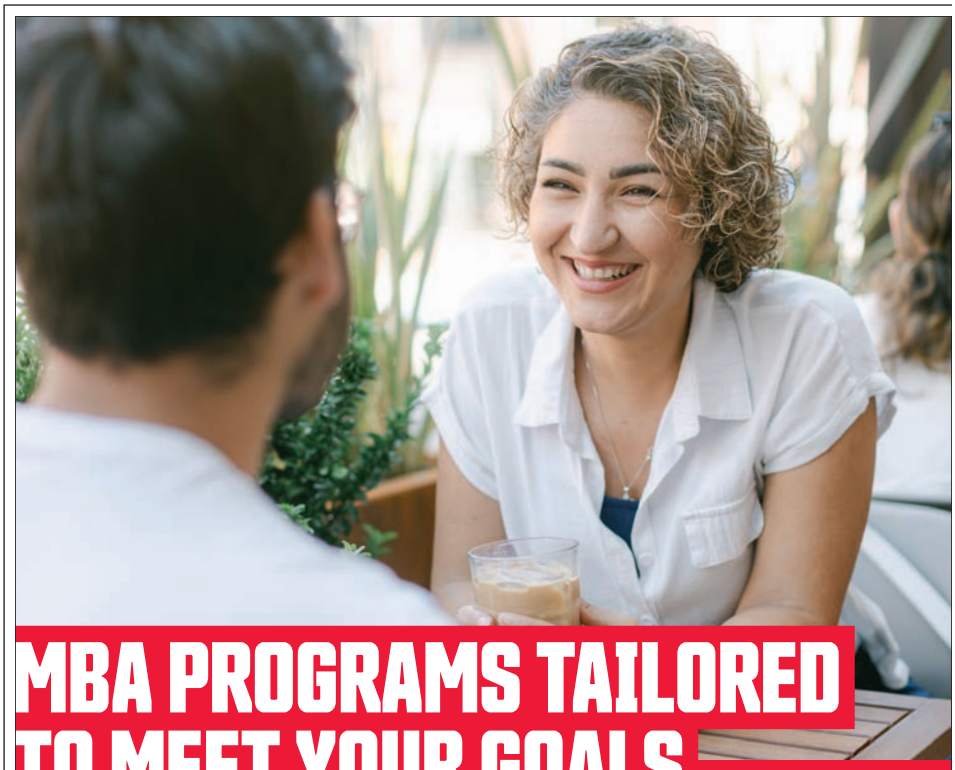
When all computer systems were tangible, it was easy to physically see and touch servers and identify their singular location. If they were located in BC, the data storage services provided from these servers would be taxable. But where, exactly, is the cloud? And what is it? Is it software? Is it a telecommunication service? Or is it a new supply that has yet to be defined from a tax perspective?

Cloud computing services can be categorized as software as a service, infrastructure as a service (which includes access to processing power and virtual storage), or platform as a service. Interpreting how these services fit within the current legislation can be challenging, which brings us back to the Hootsuite case.

Understanding the judgment

Under scrutiny in the Hootsuite case was the taxability of a package of services the company had purchased from a telecommunication services provider. This package included access to a telecommunication network, cloud storage, and technical support. The Ministry considered each of these services as either software or telecommunication services and regarded them as taxable.

Specifically, the Ministry believed that because Hootsuite connected with the telecommunication network via computers located in BC, this service was taxable. And while the Court agreed that a dedicated telecommunication network linking locations within the United States with a high-speed network was, indeed, a telecommunication service, it disagreed with the Ministry's conclusion on taxability. According to the Court, this particular service


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was *not* taxable because the telecommunication link was entirely in the United States and the transmissions were sent to or received solely in the United States.

Further, the Court did not view Hootsuite's purchase of cloud storage as the purchase of a taxable software program, as the computing services could not be linked to a particular location.

The Court also disagreed with the Ministry on the matter of technical support. Whereas the Ministry considered it a taxable telecommunication service, the Court argued that the underlying supply was a non-taxable service of technical expertise from qualified engineers. Additionally, the Court viewed the "chat" feature (which might otherwise have been considered a taxable telecommunication service) as incidental to the main service, which was not taxable; accordingly, it determined that this feature was also not subject to BC PST.

In issuing its judgment, the Court emphasized that we must understand the underlying essence of the supply to determine its taxability. Conducting this evaluation will be an important step in any analysis going forward, especially as cloud computing services and related technologies continue to evolve at an accelerated pace.

Post-case impact and remaining uncertainties

The results of the case were a big win for Hootsuite. But that's not the end of the matter. Within a few months of the court decision, the Ministry issued a notice stating that the government plans to introduce legislation into the 2024 provincial budget to "retroactively support how the PST was administered prior to the court decision."[6] This yet-to-be proposed legislation should clarify how the BC PST applies to software accessed remotely, cloud computing services, online support, and other related services.

[6] Ministry of Finance, Notice 2023-005: *Notice to Providers and Purchasers of Cloud Software and Services*, June 2023.

All of which leaves us with a number of questions, including:

- How should the legislation be read or interpreted so that taxpayers can understand what kind of supplies are intended to be taxable as technology continues to advance?
- The Ministry made BC the first Canadian province with PST or retail sales tax to have a new taxable service for marketplace facilitators with regards to online marketplace services. Should taxpayers expect a similar breakthrough change in the next provincial budget?
- As more supplies are provided electronically/digitally, how much will the method of delivery affect the scope of supplies that are intended to be taxed?
- The Ministry has stated that the legislative changes will be retroactive. This appears to be a recent trend from tax authorities—to make retroactive legislative changes in response to certain outcomes. We have seen this at the federal level with some legislative changes relating to the application of goods and services tax/harmonized sales tax to financial and commercial services. The question then, is how can taxpayers ensure that they're compliant and applying tax correctly if the current legislation and case law are at odds with yet-to-be-proposed draft legislation that the Ministry intends to introduce on a retroactive basis? How can taxpayers be protected if authorities can change legislation retroactively to make it align with its original intention?

Staying vigilant

As practitioners and taxpayers, we would be wise owls to avoid coming to any swift conclusions about the taxability of software or telecommunication services. Discussions with your professional advisor may be warranted, and certainly, thoughtful consideration should be given to the underlying essence of the services being supplied and their method of delivery. ■

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PD EXPERTS

ChatGPT: Managing Risk and Eyeing Transformational Change

By Mary Carmichael, CPA, CMA, ICD.D, CISA, CRISC



Mary Carmichael is the director of strategy, risk, and compliance advisory for Momentum Technology. She is also the vice-president of the Vancouver chapter of ISACA (Information Systems Audit and Control Association) and a member of the ISACA Emerging Trends Working Group. Mary recently presented the breakout session "How Generative AI Tools Like ChatGPT Will Transform Your Business" at CPABC PD's Business & Innovation Insights Nexus Day on December 13, 2023.

The original version of this article was published on the ISACA Now blog (**isaca.org**) on June 5, 2023. It was republished in the CPABC Newsroom (**bccpa.ca/newsroom**) on October 26, 2023. This updated version is printed with permission.

ChatGPT is a cutting-edge chatbot powered by artificial intelligence (AI).[1] Developed by OpenAI and launched in November 2022, it has outpaced popular social media platforms such as Instagram and TikTok in its adoption and held the record for the fastest-growing user base until Meta launched its Threads app in July 2023.[2] ChatGPT's accelerated rate of adoption highlights its transformative potential in reshaping communication and engagement practices in today's digitally centric world.

Personally, I've already found ChatGPT useful in performing tasks such as drafting initial document versions and creating LinkedIn posts—it even suggests suitable emojis! For all of its usefulness, however, ChatGPT also carries risks that aren't yet fully understood. Society's limited understanding of the associated risks is further compounded by the absence of a regulatory framework tailored to such advanced AI models and varying levels of organizational preparedness for an AI-driven future.

Identifying the risks

Significant and specific risks associated with ChatGPT's use include:

- **Hallucinations:** ChatGPT can generate irrelevant, incorrect, or nonsensical responses known as "hallucinations."
- **Automation bias:** This refers to the inclination of humans to accept suggestions from automated systems.
- **Societal biases:** AI models can inadvertently learn and perpetuate societal biases present in the data on which they are trained.
- **Misinformation:** AI models can spread misinformation if they generate false or misleading responses.
- **Privacy implications:** ChatGPT could generate responses that infringe on privacy, especially when it's used in applications where it has access to sensitive data.

More generally, growing applications of AI have amplified concerns about the ethical use of technology that assists or replaces human decision-making. Deploying AI systems requires careful oversight to prevent unintentional outcomes not only for an organization's brand reputation but also—more critically—for employees, individuals, and society.

Adjusting to the AI era

The integration of ChatGPT (or any AI technology for that matter) should be seen as an organizational endeavour that calls for interdisciplinary collaboration (involving technological expertise, regulatory compliance, risk management, and operational understanding). Taking a balanced and holistic approach will enable organizations to fully exploit the advantages of AI technologies like ChatGPT while at the same time mitigating the potential risks and pitfalls.

[1] Not all chatbots use artificial intelligence. See: "Chatbots vs. AI chatbots vs. Virtual Agents" at **ibm.com/topics/chatbots**.

[2] Jay Peters and Jon Porter, "Instagram's Threads Surpasses 100 Million Users," **theverge.com**, updated July 10, 2023.

I also recommend that organizations take the following steps:

Conduct an AI readiness assessment

This assessment should evaluate your organization's current state, identify potential use cases where ChatGPT could bring benefits, and prioritize a business roadmap to develop targeted use cases. It should also address potential gaps in people, processes, and technology that might hinder effective deployment.

Create an AI governance framework

AI governance frameworks are sets of principles, policies, and processes that aim to ensure the ethical, transparent, and trustworthy use of AI systems. There are several existing frameworks you can leverage to provide governance over AI activities, such as Singapore's Model AI Governance Framework, Australia's AI Ethics Framework, the European Commission's Legal Framework for AI, and Finland's Artificial Intelligence Governance and Auditing Framework.[3]

Implement an acceptable use policy

Every organization needs to establish a policy governing how staff use ChatGPT, because employees are the first line of defence. Potentially, your policy could include restrictions for specific use cases, recommendations for approved applications, and guidelines for data that should be excluded from the system.



Vertigo3d/iStock/Getty Images

It might require employees to validate the model's outputs, contemplate potential biases, and evaluate associated risks like confidentiality, privacy, and intellectual property rights.

Run regular risk assessments

Given the rapid evolution in this field, you should run continual risk assessments and maintain open communication within the organization about use cases, opportunities, and risks.

Invest in workforce upskilling initiatives

Just like the internet era of the late 1990s and early 2000s, the AI era is causing a shift in existing roles and generating new ones. Organizations should identify these emerging roles and invest in upskilling initiatives to equip their workforce for the transition. Specifically, AI introduces new professions, such as AI ethicists, who ensure AI applications align with ethical standards and societal values, and prompt engineers, who are tasked with optimizing AI model prompts for more efficient and effective responses.

Surviving and thriving

From redefining governance, risk, and compliance roles to ushering in a new era of AI-driven organizations and addressing the risks of workforce displacement, the transformative power of ChatGPT presents both remarkable opportunities for growth and significant challenges.

If we address these challenges head-on by conducting AI readiness and risk assessments, creating AI governance frameworks and acceptable use policies, and investing in workforce upskilling initiatives, we can better prepare ourselves for an AI-driven future. The journey may be complex, but the destination—a world where AI serves as a tool for enhancement and progress—is well worth the effort. ■

[3] Hafiz Sheikh Adnan Ahmed, **"Developing an Artificial Intelligence Governance Framework,"** *@ISACA*, Volume 38, September 21, 2022 (**isaca.org**).

PD PROGRAM HIGHLIGHTS

Emerging Business Transformation Issues for Accountants – Live Virtual Sessions



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3 Ways Digital Transformation Is Reinventing Accounting

Learn how technology is transforming accounting and what you can do to future-proof your accounting career.

An End to Manual Effort in Excel: The Power Query Effect

Learn how Power Query can clean up, reshape, and combine your data with ease.

CPA Firm Update

Portals, CAS (computer algebra system) stacks, PBC (provided by client) lists, electronic signatures, the cloud, and robotic process automation are technologies CPA firms need to understand beyond their tax, audit, practice management, document management, and workflow systems. This session will help participants understand their current and future choices by reviewing significant technology trends.

Data Analytics for Accountants and Auditors

If you're seeking to improve your skills in the field of data analytics, this session is for you! Discover various tools and techniques you can use to achieve more thorough data analyses.

Technology Update

Attend this session to review technology trends and developments relevant to accounting and finance professionals.

In-Person Programs and Courses

Advanced Strategic Management Certificate Program: Links

This case-based, interactive session will take participants through a process of analysis and review, demonstrating how to apply frameworks, best practices, and models to different organizational scenarios.

Advanced Strategic Management Certificate Program: Maps

Using strategy mapping, learn how to assess and consider limited resources in strategic planning and how best to make hard choices between strategic alternatives, priorities, and resources.

Income Tax – Planning for Business Succession

Designed to assist experienced tax practitioners in planning for owner-manager/private company business succession, this course will walk participants through the various stages of a business life cycle, with a view to identifying relevant opportunities, techniques, and tax considerations.

Understanding and Embracing Ethics in the Workplace

This course will show participants how to manage organizational dynamics when personal ethics conflict with corporate values, while also exploring how best to prepare and manage responses to ethical challenges.



Drazen Zigic/iStock/Getty Images

For more information on all live virtual and in-person offerings, including registration details, visit **pd.bccpa.ca**.

New Live Webinars in Winter 2024

A Practical and Risk-Based Roadmap to ESG Compliance

This session will discuss how ESG (environmental, social, and governance) and GRC (governance, risk, and compliance) are related concepts but with distinct focuses and scopes.

Advanced Budgeting Techniques

This session is best suited for managers and executives responsible for financial planning, budget allocation, and decision-making within organizations. It will empower participants to enhance their budgeting skills and contribute to organizational success.

Beyond Traditional Budgeting

This workshop is tailored to managers interested in adapting their current budgeting process to a resource allocation model that is more agile and strategic.

How to Establish and Optimize ERM Programs

This course is intended for management leaders (e.g., controllers, internal auditors, and chief financial, risk, and compliance officers) who are involved in or desire to develop an understanding of an ERM (enterprise risk management) program for all types of organizations.

Introduction to Strategic Budgeting and Forecasting

Ideal for professionals involved in budgeting and forecasting, this workshop will explore practical techniques and best practices to help participants adopt a strategic approach.

Rethinking Impostor Syndrome™: Understanding and Addressing Impostor Syndrome in the Workplace

This workshop is designed for anyone who leads, manages, mentors, or trains others. It will examine the concept of impostor syndrome, explain who is most susceptible to it, and share practical tools that can be used to help mitigate its impact.

Negotiating Mastery Certificate Program

This program is designed for both beginner and advanced dealmakers who want to take their skills to the next level. Composed of seven titles that will be offered across our fall/winter and spring/summer programs, here are the four new titles for fall/winter:

- Human Behaviour and Cultural Differences;
- Power, Creativity, and Timing;
- Team Bargaining and Mediation; and
- The Framework for Negotiating Mastery.

Upcoming Executive Programs in Spring 2024

Save the dates for these upcoming programs!



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CFO's Leadership Executive Program
May 15-16, 22-23, 2024 (live virtual)

Controller's Operational Skills Executive Program
May 22-25, 2024 (live virtual)

Controller's Management Executive Program
June 5-8, 2024, Vancouver (in person)

REMINDER: CSQM1 and CSQM2 Now In Effect for Non-Assurance Firms

Non-assurance firms, which include compilation engagement providers, are reminded that the new Canadian Standard on Quality Management (CSQM1 and CSQM2) came into effect for non-assurance providers on **December 15, 2023**.

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ANNOUNCEMENTS AND ACCOLADES

Kudos!



Aseem Ghadiali, CPA, CA (India), managing partner at Advinor Group in Surrey, has been recently elected to the board of directors of the Fraser Valley Realtors Charitable Foundation. Aseem also serves on the board's audit and finance committee and granting committee.



Guy Thomas, CPA, CA, recently retired from his role as chair of CPABC's Public Company Forum, and CPABC would like to take this opportunity to acknowledge his many years of dedicated service to the profession. Throughout his 13-year tenure with the forum, Guy was committed to building and maintaining collaboration between CPABC, CPA firms involved in public company audits, the BC Securities Commission, and the TSX Venture Exchange. In addition to volunteering with the forum, he also served for five years on CPABC's Public Practice Committee.

Forty Under 40 Awards

We're pleased to announce that five CPABC members have been recognized by *Business in Vancouver* with a 2023 Forty Under 40 Award. Congratulations to the following:



Persis Ahrestani, CPA, CGA



Byron Chard, CPA, CA



Catherine Chew, CPA, CA



Erica McGuinness, CPA, CA



Matt Murray, FCPA, FCMA

31 CPABC members named to 2023 BC500 list

Business in Vancouver's annual BC500 list recognizes the 500 most influential business leaders in British Columbia. We congratulate the 31 CPABC members who were recognized in the following categories for 2023:

Business Leadership – Boards
Nancy McKenzie, FCPA, FCA

Business Leadership – Living Legends
Brandt Louie, FCPA, FCA
Hari Varshney, FCPA, FCA

Culture – Film and Television
Peter Leitch, FCPA, FCA

Finance and Banking – Venture Capital and Hedge Funds
Nezihe Aquino, CPA, CMA
James Kershaw, FCPA, FCA
Praveen Varshney, FCPA, FCA

Finance and Banking – Wealth Management
Anne Meyer, CPA, CA

Food and Beverage – Food
George Paleologou, FCPA, FCA

Industry – Manufacturing and Equipment
Rich Sumner, CPA, CA

Industry – Ports and Shipping
Ian Marr, CPA, CGA

Institutions and Non-Profits – Non-Profits
Paulina Cameron, CPA, CA

Professional Services – Accounting, Assurance and Consulting
Kevin Brennan, CPA, CA
Etienne Bruson, FCPA, FCA
Kate Furber, FCPA, FCA
Peter Guo, CPA, CA
Lori Mathison, FCPA, FCGA, LLB
Walter Pela, FCPA, FCA

Public Sector and Economy – Economic Development
David Wong, CPA, CA

Public Sector and Economy – Indigenous-Led Development
Gregory Kazakoff, CPA, CA
Stephen Lee, FCPA, FCMA

Real Estate – Commercial, Office and Industrial
John DeLucchi, FCPA, FCA

Real Estate – Urban Planning and Design
Mindy Wight, CPA, CA

Resources – Mining
David Garofalo, FCPA, FCA
Stuart McDonald, CPA, CA
Derek White, CPA, CA

Retail – Grocers and Drugstores
Daniel Bregg, CPA, CGA

Technology – Digital Media
Kay Wong-Alafriz, CPA, CA

Technology – Health Tech
Jennifer Cudlipp, CPA, CGA

Technology – Leaders and Connectors
Jill Tipping, FCPA, FCA
Ray Walia, FCPA, FCMA

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CPAS IN THE COMMUNITY

Collaborative Event Gives Attendees a Chance to Have Fun While Giving Back

We're pleased to report that our most recent Monte Carlo Night, held at the Vancouver Club on November 2, 2023, was a huge success, with 200 people coming out to socialize, network, and give back!

The annual fundraising event hosted by CPABC, CFA Society Vancouver, and the Canadian Bar Association BC Branch (Young Lawyers – Lower Mainland section) supports Working Gear and Dress for Success, charitable organizations that provide people with work-appropriate clothing. The 2023 event marked the biggest clothing donation yet!

At the same time, the event gives members of the three professions a chance to mingle while trying their hands at various table games, including poker, blackjack, and roulette. Attendees at the 2023 event were also treated to the music of Jonny Tobin, a renowned keyboardist, producer, and beatmaker who has worked on Grammy and Juno-nominated projects and toured globally.

Another highlight of the 2023 event was a "Tres Generaciones" tequila tasting hosted by Matthew Benevoli, an award-winning mixologist with 20 years of experience. Benevoli shared his vast knowledge of tequila with guests, who then had the opportunity to order his signature Tres Generaciones "Paloma" cocktail.

CPABC thanks its co-hosts and everyone who came out to support the fundraiser for making this event such a success. We hope to see you again next year!





Left: Attendees try their luck at table games. Right: Mixologist Matthew Benevoli offers a tequila tasting.

A special thanks

CPABC would like to acknowledge the following sponsors for making this event possible!

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  - Skyharbour Resources
  - TD Bank

CPABC Vancouver Chapter Helps Shine a Light

In late November 2023, members of the Vancouver Chapter, along with their friends and families, took part in the Salvation Army's Behind the Shield initiative at the organization's Harbour Light facility in Vancouver. The Harbour Light facility focuses on restoring hope and promoting recovery in one of the most marginalized areas of the city, and the Behind the Shield initiative provides free, nutritious meals to up to 200 community guests at each service. Many of these guests are facing challenges such as poverty, homelessness, or low income.

Chapter volunteers had the option of participating in the November 18 and November 25 services, where they helped serve meals to community guests and learned how the Salvation Army helps people in need across Canada. Everyone enjoyed meeting new friends and building connections with the facility staff and the guests.



Volunteers from the CPABC Vancouver Chapter help prepare the dining area and serve meals at the Salvation Army's Harbour Light facility in Vancouver.

If you'd like to participate in upcoming CPABC chapter events, visit **bccpa.ca/chapter-events** to see upcoming community engagement opportunities in your area.

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SNAPSHOT:

Justin Davis, CPA

The job: Relationship manager and vice-president at Wells Fargo in Vancouver.

Best part of the job: There's never a dull moment. "I can be assisting with funds movement one moment and discussing M&A or capital events with business owners the next. The variety keeps me energized."

Side hustle: Professional DJ. "I saved up for a year to buy my first pair of turntables in grade 12. My first gig was a high-school dance, and I've been involved with music ever since."

A creative upbringing: "I grew up in a very musical family. As far back as I can remember, music was always playing somewhere in the house."

What music gives him: Balance. "It's a way of helping me decompress from the daily demands of my job."

How he gives back: Lending his skill set to local arts organizations like Ballet BC and The Beaumont Studios Artist Society. "A lot of not-for-profits have limited full-time staff, so I'm happy to roll up my sleeves and help with the numbers."

Up next: Making more music. "I'm very interested in the production side of things, and I've been releasing new songs on SoundCloud and Spotify under my stage name, Ricco."

Read more about Justin at **bccpa.ca/newsroom**.



Bobo Zhao Photography

RISING TO THE TOP

Meet our 2023 successful CFE writers!



Top row (left to right): Terrance Leung, Dillon Young, Sarbjot Athwal, Simran Kooner, Nicolai Soriano

Middle row (left to right): Ali Sheikhmanesh, Heather Cain, Gurpreet Saini, Victor Okarah, Sylvia Qin, Brittany Campbell, Jotdeep Brar, Rick Voong, Jenny Guo, Simarpreet Cheema

Front row (left to right): Sophia Sun, Jasmeen Gurm, Jamie Koh, Andrea Liu, Sharan Sahota

Not pictured: Adam Yang, Sam Kwong



Randy Bassi

Join us as we celebrate our 22 successful CFE writers.

We would like to give special recognition to Randy Bassi, who has become our firm's first successful MQE writer for the CBV program.

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