CPABC

INFOCUS

MARCH/APRIL 2019

Celebrating member achievement

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CHARTERED PROFESSIONAL ACCOUNTANTS BRITISH COLUMBIA

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March/April 2019

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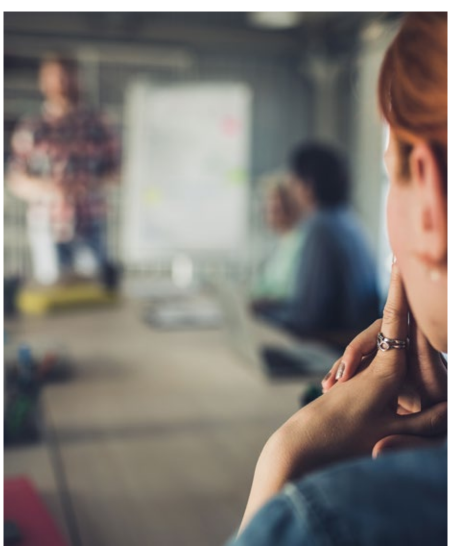

Recurring Columns

In Focus

Cover image: krystiannawrocki/iStock/Getty Images

CPABC INFOCUS

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About

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Recognizing Excellence

Barry Macdonald, FCPA, FCA
CPABC Chair

On February 12, I had the pleasure of helping CPABC celebrate excellence, achievement, and distinction at the annual Member Recognition Dinner. In addition to recognizing the profession's newest award winners for Early Achievement, Distinguished Service, and Lifetime Achievement, the event recognized our newest inductees to Fellowship.

These honourees, whom you'll find profiled in our cover story (pages 18-31), have made outstanding contributions to the accounting profession, their places of work, and their communities. They are leaders, change-makers, strategists, and trusted advisors who bring honour and distinction to our profession.

All of the 2018 honourees were nominated by peers. Each of us knows a CPA who is doing something extraordinary, and I urge you all to think about nominating these exceptional individuals to CPABC's Member Recognition Program in 2019. Our member recognition committees rely on you to help them identify CPAs who've made noteworthy contributions to the profession and the community. You'll find the 2019 nomination forms at **bccpa.ca/members/recognition-program**.

The next signature event for CPABC is the Spring Pacific Summit in Vancouver (May 15-17). Themed "Stronger Together," this conference will show you how to strengthen your business and leadership skills through collaboration and inclusiveness. I encourage you to check out the selection of engaging speakers (pages 52-53). Registration is now open.

There are many other professional development opportunities this spring and summer to meet your needs—from tax seminars to executive programs to PD Nexus days—and all of these options will be easier to find on CPABC's new professional development website, detailed on pages 48-49. Be sure to check it out!

Whether you attend an event or conference, volunteer in the profession, or join a chapter, I encourage you to get involved in the profession and engage with your peers. On that note, I welcome hearing from you! You can reach me at **chair@bccpa.ca**. ■

Looking to the Future

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

This winter, CPABC's leadership once again focused on a number of government relations, public affairs, and national CPA initiatives. We also provided commentary on the provincial budget and supported budget-focused events, including the Greater Vancouver Board of Trade's budget address on February 22, which featured Finance Minister Carole James. That same day, I participated in a panel discussion entitled "What could the BC Budget 2019 mean to you?" held by the Urban Development Institute. Joining me on the panel were Andrey Pavlov, PhD, professor of finance at the SFU Beedie School of Business, and Ken Peacock, chief economist at the Business Council of British Columbia.

As Barry mentions above, CPABC celebrated its newest award winners and FCPAs this February. We also had the pleasure of recognizing exceptional individuals through CPABC's ongoing support of prominent community events. Notable sponsorships included the Forum for Women Entrepreneurs' Gala on February 21, the Greater Vancouver Board of Trade's special event "A Conversation with President Barack Obama" on March 5, and the Influential Women in Business Awards on March 8.

With spring now on the horizon, I'd like to bring you up to speed on CPA Canada's Foresight project. What we learned from the roundtable sessions held in 2018 should come as little surprise: The impact of technology and the need to develop new skills are top of mind for many of our members across the country. Roundtable participants identified the following as the three most pressing issues: dealing with the rise of technology, in particular artificial intelligence and blockchain; transitioning away from more traditional "measuring and reporting" roles to roles with more of a strategic business focus; and weathering uncertain drivers of change.

This feedback was unsurprising, but having attended some of the roundtables, I truly believe the profession will be stronger for having gone through this exercise. It's not too late to participate if you'd like to add your voice to the discussion—share your perspective online at **foresight.cpacanada.ca**.

The next step for the Foresight project will be to map out plausible scenarios for the future of the profession and identify the steps that will need to be taken to help CPAs and other stakeholders prepare for it. ■

INTERNATIONAL AGREEMENT

Canadian CPA Bodies Sign Memorandum of Understanding with ICAI

As announced by CPA Canada on November 27, 2018, Canada's CPA bodies and the Institute of Chartered Accountants of India (ICAI) finalized a Memorandum of Understanding (MOU) on Reciprocal Membership Arrangements on November 17, 2018. CPA Canada signed the MOU on behalf of the CPA provincial and territorial bodies and CPA Bermuda.

Under the MOU, a fully qualified ICAI member in good standing is provided with advanced standing in the CPA certification program and can proceed directly to the Common Final Exam. The MOU specifies the required post-qualification experience and ensures that Canadian qualification standards are maintained while recognizing substantial equivalency in the core knowledge requirements of both countries.

The MOU also provides Canadian CPAs with increased access to India's growing economy. Visit the CPA Canada website at **cpacanada.ca** for more information.

Following the official signing of the MOU in Toronto, CPABC held a meeting in December to celebrate the new reciprocal membership arrangement. CPABC Board Chair Barry Macdonald, FCPA, FCA, was joined by senior CPABC staff members; ICAI council members Naveen Gupta (president) and Debashis Mitra, PhD (vice-president); and ICAI BC Chapter leaders Moiez Ladak, CPA, CGA (chair), and Deepak Arora, CPA, CGA (past-chair).

CPABC Board Chair Barry Macdonald, FCPA, FCA, with ICAI Council President Naveen Gupta and ICAI Council Vice-President Debashis Mitra, PhD.

SAVE THE DATE: CONVOCATION

Reminder: Convocation Is Just Around the Corner!

CPABC will be hosting its 2019 Convocation Ceremony and Banquet on May 25. The event will celebrate the successful writers of the September 2018 Common Final Exam.

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

Event details

2019 Convocation Ceremony and Banquet
Saturday, May 25, 2019
Vancouver Convention Centre, West Ballroom
Ceremony: 2:30-5:30 p.m.
Reception: 5:30 p.m.
Banquet: 6:30-11:00 p.m.

2018 Convocation photo by Alistair Eagle for Ron Sangha Productions.

SPONSORSHIPS

CPABC Supports the 2019 BC AWARE Campaign

ISACA Vancouver recently held its fifth annual BC AWARE campaign, a week-long initiative to educate organizations across BC about cybersecurity. CPABC was a returning community sponsor for the 2019 campaign, which ran from January 28 to February 5, and once again partnered with the CIO Association of Canada to co-host a reception and cybersecurity panel discussion for executives. The reception and panel discussion, "A BC AWARE Executive Symposium: How to Achieve Tangible and Measurable Cyber-Risk Reduction," took place on the opening day of the campaign and featured introductory remarks from the Honourable Jinny Sims, BC's minister of citizens' services.

The Honourable Jinny Sims, BC's minister of citizens' services, provides opening remarks at the January 28 reception co-hosted by CPABC and the CIO Association of Canada for the BC AWARE campaign. CPABC has been a community sponsor of the campaign since its inception. Photo by Jason Duncan.

The campaign's marquee event, BC AWARE Day 2019, took place the following day. To serve its overall theme of "Women in IT and Security," the full-day conference featured a SheLeadsTech* panel discussion on women working in cybersecurity. The conference also featured a presentation by Michael McEvoy, BC's information and privacy commissioner, who shared his thoughts on protecting privacy in the digital age. McEvoy also discussed his experience with the Information Commissioner's Office in the United Kingdom and described his current role with the Office of the Information and Privacy Commissioner for British Columbia.

If you're interested in cybersecurity-related topics, be sure to check out CPABC's various resources online. You'll find technology and privacy articles on our business news site Industry Update (including by Edward Pereira, CPA, CGA, co-founder of the BC AWARE campaign) and in our Public Practice News & Views Knowledge Base. You'll also find PD offerings such as the March 21 webinar "Understanding Key Internal Controls over Technology" (**pd.bccpa.ca**). In addition, consider joining CPABC's Vancouver Technology Forum or attending one or more of the forum's annual sessions as a guest.

* SheLeadsTech is an ISACA program that seeks to increase the representation of women in technology-related professions. You can find more information at **sheleadstech.isaca.org**.

Meet BC's information and privacy commissioner

Michael McEvoy has worked with the Office of the Information and Privacy Commissioner for British Columbia since 2011 and was appointed as the province's information and privacy commissioner on April 1, 2018. CPABC recently interviewed him for an Industry Update article on the 2019 BC AWARE campaign—you can read the article at **industryupdate.ca**.

Photo courtesy of the Office of the Information and Privacy Commissioner for British Columbia

YOUR COMMUNICATIONS

Members: Now You Can Better Customize the Emails You Receive from CPABC

eNews: A one-stop shop for news from CPABC

To access up-to-date infomation on upcoming events, PD opportunities, member benefits, regulatory notices, and CPA thought leadership, opt in to receive *eNews*, CPABC's consolidated bi-weekly e-newsletter. Visit services.bccpa.ca.

We're pleased to announce that CPABC has streamlined your email communications options[1] so you can better customize the types of emails you receive from us.

CPABC's updated communication preferences for email are:

- *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, continuing professional development reporting notices, and member dues renewal notices.

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All members will be asked to confirm their communication preferences as part of the 2019-2020 online CPABC dues renewal process. To update your communication preferences at any other time of the year, sign into CPABC's Online Services site at **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 may be because, at some point, you chose to opt out of all non-regulatory email using the global unsubscribe link included 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 **memberrecords@bccpa.ca** using the subject line "Communication preferences update" and indicate the categories you'd like to subscribe to so our member records department can correct this for you.

[1] Options for non-electronic communications remain the same.

STAY CURRENT WITH CPABC

Is Your Contact Information with CPABC Current?

Members, be sure to update your contact information using CPABC's Online Services site at **services.bccpa.ca**.

This is a friendly reminder that CPABC bylaws require you to immediately notify the registrar of any change in your mailing or email address.

Candidates and students, you must update your contact information using the My CPA Portal of the CPA Western School of Business at **https://my.cpawsb.ca**.

Aside from staying onside, ensuring that your email address is up to date means you won't miss out on important notices. Start 2019 off right by making sure your contact information is current!

Jacob Wackerhausen/iStock/Getty Images

Keep your contact information up to date.
Members: **services.bccpa.ca**
Candidates & students: **https://my.cpawsb.ca**

RESOURCES FOR VOLUNTEERS

National Volunteer Week: April 7-13, 2019

Did you know that Canada's National Volunteer Week (NVW) actually dates back to 1943? Originally launched by the Canadian War Services Department to recognize women's volunteer service on the home front during the Second World War (and enlist more women volunteers), NVW experienced a revival in the late 1960s, when it became a way to thank all community volunteers across the country.[1]

NVW has taken place in the spring since 1990, when Volunteer Canada proclaimed April as the month for celebration.[2] The 2019 instalment of NVW runs from April 7 through 13, with "The Volunteer Factor – Lifting Communities" as its theme.

CPABC benefits from the support of thousands of volunteers, including those who serve on our board of directors, regulatory committees, and advisory working groups, and those who contribute to our forums, chapters, recruitment and mentorship programs, and our public affairs initiatives. It would not be possible for CPABC to protect the public, serve the needs of members, candidates, and students, and promote the profession without the active support of many volunteers.

In recognition of these contributions, CPABC will be hosting appreciation events for member volunteers across the province, with the aid of its various chapters. Details about these events will be provided in chapter emails and on chapter sites (**bccpa/members/chapters**).

CPABC resources for volunteers

Have you visited the Volunteer Resource Centre on the CPABC website yet? Whether you volunteer in the profession or in the community—this online hub (**bccpa.ca/volunteer**) is designed to support you in your service. The centre includes information about Volunteer Canada's *Canadian Code for Volunteer Involvement*, guidance to help you plan a continuum of service that progresses to increasingly senior responsibilities, information on volunteering with CPABC, and more.

patpitchaya/iStock/Getty Images

Also in the Volunteer Resource Centre, six CPABC members share their reasons for giving back. Here are three of their testimonials:

"As a CPA, there's no greater reward than volunteering for the profession. I've found assisting others, especially my fellow CPAs in small-to-medium sized firms, helps all of us be better practitioners. I encourage others to share their knowledge and volunteer through CPABC's various avenues. I am sure, like me, you will find the effort put forward is only a fraction of the satisfaction you will receive from doing so."
—Gregory Buck, CPA, CA

"I can't put a price on the friendships I've made, the steps I've taken in my career—which are directly correlated to the skills and experiences I acquired through volunteering—or the feeling of pride I get from seeing the [CPABC Vancouver Chapter] succeed."
—Derek Johnson, CPA, CMA

"I've been volunteering as a CPA financial literacy educator since 2014. It's a great feeling to know you've helped someone understand what comes quite naturally to those of us with an aptitude for numbers. Being part of the volunteer program has not only been beneficial to the recipients of the workshops, but it's also helped me showcase my employer (who contributes to the program by supporting my role in it), as well as give back to my community and the CPA profession."
—Leigh Sindlinger, CPA, CGA

1 Samantha Dignam, "The History of National Volunteer Week," *Volunteer Vibe* (blog), posted April 17, 2018. (**blog.volunteer.ca**)

2 Ibid.

DUES REMINDER

Bychykhin_Olexandr/iStock/Getty Images

IMPORTANT: Member Dues Renewal

DEADLINE FOR 2019-2020 MEMBER DUES: APRIL 1, 2019

An email notification was sent to each member in late February 2019, indicating that the deadline for 2019-2020 member dues is April 1, 2019.

Please visit CPABC's Online Services site at **services.bccpa.ca** to view and print your member dues renewal notice and pay your dues online.

If you did not receive your 2019-2020 CPABC member dues renewal notification by email, please contact **memberrecords@bccpa.ca** to ensure that we have your current email address or visit CPABC's Online Services site at **services.bccpa.ca** to update your member profile.

For more information on your member dues, please access our online FAQs by visiting **bccpa.ca**, clicking on the Members tab, then choosing Forms > FAQs - Member Dues. You can also contact CPABC's finance department by email at **finance@bccpa.ca**.

RESOURCES FOR EMPLOYERS & JOBSEEKERS

CPABC CareerConnect Employer Showcase 2019

As British Columbia's economy continues to grow, so does the demand for labour. Businesses are finding it increasingly difficult to fill positions, particularly with skilled labour—making it a challenging time for employers and an exciting time for jobseekers, including CPAs who are looking to advance their careers.

CPABC's fourth annual CareerConnect Employer Showcase on May 14 will help CPAs do just that. It will also give employers direct access to a talented pool of prospective hires.

Last year's sold-out event connected more than 550 CPABC members, candidates, and future CPAs with nearly 50 organizations across all sectors where CPAs work and apply their expertise.

Benefits for jobseekers

This year's event will once again give CPABC members, candidates, and aspiring CPAs the chance to get professional headshots taken, obtain career advice, have their resumés reviewed, and learn about exciting opportunities with BC's top industry, government, and public practice employers. CPABC representatives will also be on hand to answer questions about the CPA Professional Education Program, the CPA practical experience requirements, the Advanced Certificate in Accounting and Finance, and CPABC's member services.

A snapshot from the 2018 CareerConnect Employer Showcase by Aaron Aubrey.

Event details

CareerConnect Employer Showcase
May 14, 2019
Vancouver Convention Centre, East Ballroom
Showcase: 2:00-6:00 p.m.
Reception: 6:00-7:30 p.m.

Registration is now open at gocpabc.ca.

Benefits for employers

For the first time this year, employers will have the chance to deliver presentations throughout the afternoon to showcase their brands to prospective employees. They will also have the opportunity to network with designated CPAs during an exclusive member reception that will be held directly after the showcase.

Want more information?

If you'd like to learn more about this event and/or to find out how CPABC can support you as a jobseeker or an employer, contact Stéphanie Roy, CPABC's employer relations manager, at **sroy@bccpa.ca**.

Coming Soon: Employer Resources Online

We're excited to announce that a new section will be added to the CPABC website (**bccpa.ca**) in late March. This new section will provide resources for BC employers that are interested in, or are already, supporting the development of employees who are working toward the CPA designation. If you'd like more information on the new online resources, contact the employer relations team at **careers@bccpa.ca**.

Apoorva Patel/iStock/Getty Images

CRA NEWS

Tax Liaison Meetings and CRA External Advisory Panel

The CPA profession collaborates with the Canada Revenue Agency (CRA) in many ways to support the CRA's various outreach initiatives, including the "Serving you Better" initiative. These collaborative efforts include annual meetings and roundtable consultations between CRA senior management and CPABC tax practitioners, advisory panels to gather feedback on new initiatives, and promotion of the CRA Community Volunteer Income Tax Program[1]—to name just a few.

If you're a tax practitioner, be sure to avail yourself of CPABC's resources for specialists in this field. Attend a liaison meeting, access articles in the taxation section of our Public Practice News & Views Knowledge Base at **bccpa.ca/news-views-kb**, join CPABC's Taxation Forum, and/or register for any number of our tax-related PD courses.

Liaison meetings

In January and February, CPABC co-hosted six liaison meetings with the CRA. These meetings were held in Kelowna, Prince George, Surrey, Vancouver, and Victoria to reach as many tax practitioners across the province as possible.

The annual CPABC/CRA liaison sessions are always popular with practitioners, as they provide an opportunity to connect directly with senior CRA managers. The sessions also enable practitioners to learn about recent policy changes and administrative developments at the CRA, such as the introduction of its new external advisory panel on service (see right).

More than 350 CPABC members attended the 2019 sessions. If you're a practitioner in tax and you were unable to attend, contact David Chiang, CPA, CA, CPABC's vice-president of member advice and programs, at **dchiang@bccpa.ca** to request the meeting handouts.

External advisory panel on service

In December 2018, the CRA announced the creation of an external advisory panel on service. This initiative is part of the agency's overarching effort to better understand the needs and expectations of Canadians, and thereby ensure the efficacy of its programs and services.

The panel currently has eight members, including CRA Commissioner Bob Hamilton, who serves as its inaugural chair. One panel member is from BC: Dr. Stephen Tax, PhD, is a professor in the Gustavson School of Business at the University of Victoria and a specialist in the field of service management. He and the rest of the panel will help the CRA in its efforts to improve customer service. To complement the work of the panel, the CRA will conduct public consultations in 2019.

Stay tuned, as we'll be communicating details about these consultations as they become available.

[1] See "Volunteering to Prepare Low-Income Tax Returns," *CPABC in Focus*, January/February 2019 (12-13).

THANK YOU

A Big Thanks to Our RRSP and Tax Tips 2018 Volunteers!

We would like to thank the following volunteers for their assistance in preparing CPABC's RRSP and tax tips for 2018:

- D&H Group LLP: Jeff Foreman, CPA, CA; Cara Pavlakovic, CPA, CA; and Jackie Wong, CPA, CA, CGA.
- BDO Canada LLP: Kam Nat, CPA, CA; Ray Loucks, CPA, CA; and Alex Tao, CPA.
- Clearline: Bilal Kathrada, CPA, CA; Dan Demerse, CPA, CA; and Gurbir Rai, CPA.
- Ernst & Young LLP: Larry Bell, CPA, CA.
- KPMG LLP: Shane Onufrechuk, FCPA, FCA; Steven Carreiro, CPA, CA; Shek Long (Leon) Chan, CPA; Xedric Claveria, CPA, CGA; Cywa Huang, CPA, CA; Donald Leung, CPA, CA; and Andrea Novakovic.
- PricewaterhouseCoopers LLP: Melanie Campbell, CPA, CA; and Twisha Kini.

Special mention goes to the team from D&H Group, who co-ordinated the entire project with CPABC staff. Thank you Jeff, Cara, and Jackie!

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CPABC ONLINE

Follow CPABC on Social Media

Linkedin.com/company/cpabritishcolumbia

Facebook.com/cpabc

Twitter.com/cpa_bc

Instagram.com/cpabc

Access Resources

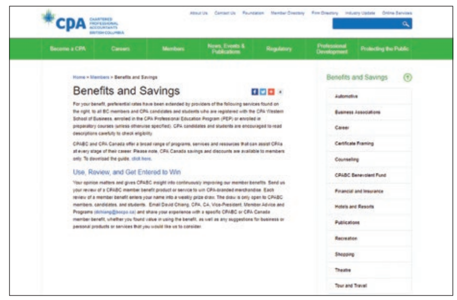
News, Events & Publications

bccpa.ca/news-events-publications

Online Services (members only)

bccpa.ca *homepage or* ***services.bccpa.ca***

Member Benefits

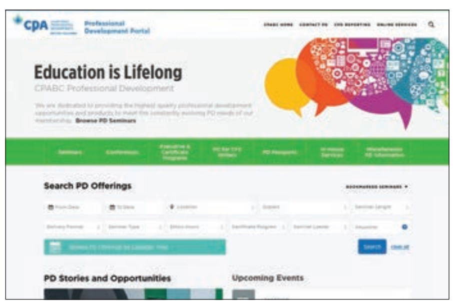


bccpa.ca/members/member-benefits

Industry Update

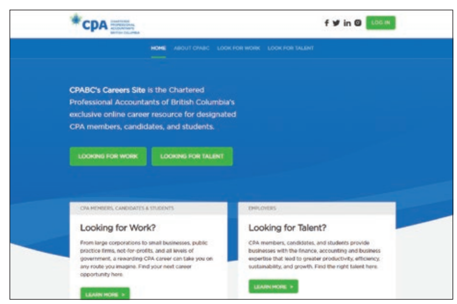
industryupdate.ca

Professional Development



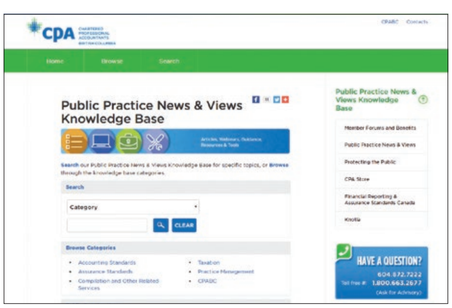
pd.bccpa.ca

Careers Site



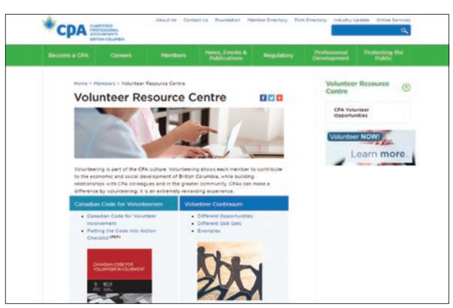
careers.bccpa.ca

News & Views Knowledge Base



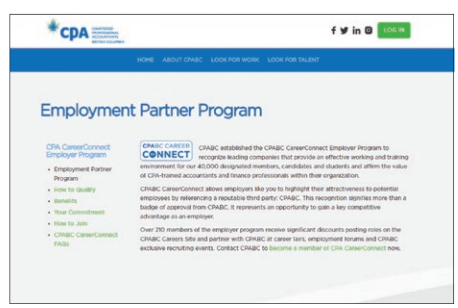
bccpa.ca/news-views-kb

Volunteer Resource Centre



bccpa.ca/volunteer

CareerConnect



careers.bccpa.ca/employerprogram

Cover Story

Congratulations to the 25 Honourees of Our Member Recognition Program!

We are very proud to present the award and fellowship recipients of CPABC's 2018 Member Recognition Program. The FCPA designation and membership awards recognize excellence among BC's chartered professional accountants through their career accomplishments and/or their contributions to the profession and the community.

~ Early Achievement Award ~

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

Matthew Anderson, CPA, CA

An innovative, driven, and strategic leader, Matthew is the chief executive officer and co-founder of A&K Robotics in Vancouver. Launched in 2015, A&K Robotics develops autonomous vehicle systems for indoor environments. Under Matthew's leadership, the company has grown from three founders to more than 20 employees and secured international capital investment that has enabled it to progress to producing commercial products. Matthew has also established research collaborations with post-secondary institutions, including the University of British Columbia and Simon Fraser University, to provide career-building work experience for students in the science, technology, engineering, and mathematics fields.

Previously, Matthew was chief financial officer of Arbutus Medical, a startup that produces medical devices. He was part of a team that won Google's Global Startup Battle in 2014 by designing Concept-Kicker, a platform that converted 2D concepts to 3D models using 3D-printing technology. He was also a financial analyst with Rio Tinto in Yellowknife and a part-time accounting instructor at Yellowknife's Aurora College. He obtained his designation in Alberta in 2011.

Matthew's achievements have raised the visibility of the profession in BC's startup and tech communities. In his speaking engagements, he always promotes the diverse opportunities available to CPAs in the tech industry.

Matthew has been a guest mentor at Hatching Health, a competition that brings students and young professionals together to solve technical problems in health care. He has also served as a director with the Vancouver Maker Foundation and the Northwest Territories Disabilities Council.

Judy Hoang, CPA, CA

A confident, collaborative, and forward-thinking leader, Judy is the operations controller at Ledcor Group in Vancouver.

Soon after joining Ledcor as a senior accountant in 2014, Judy was recognized for her ability to advance business processes though innovative solutions. In her current role, she supports the business in strategic decision-making and has established a strong reputation for leading and developing teams that are engaged and recognized as star performers. In addition, she developed and now facilitates in-house training as part of a leadership curriculum at Ledcor, elevating the financial acumen of the company's employees.

Judy obtained her designation in BC in 2009 and began her career at Deloitte LLP, working in the firm's audit and advisory practice, where she led teams that served clients in diverse industries.

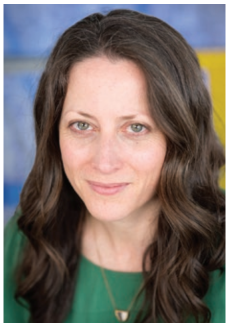
A dedicated advocate for the CPA profession, Judy has coached numerous accounting teams for business case competitions and participated in recruitment activities at post-secondary institutions. She continues to mentor CPA candidates and promote career opportunities to colleagues and young professionals.

Judy is a passionate and committed volunteer, serving for more than 10 years as treasurer of the board for the Stanley Park Ecology Society, a not-for-profit charity that promotes respect for the natural world. She implemented a quarterly financial review process, developed a compensation model, and continues to help the board make decisions related to capital expenditures and budgets that are instrumental to the Society's growth.

krystiannawrocki/iStock/Getty Images

~ Distinguished Service Award ~

The CPABC Distinguished Service Award honours members who have been actively involved as volunteers for many years, recognizing them for their dedication, commitment, and outstanding contributions to the CPA profession and/or for their unstinting support to one or more not-for-profit or charitable organizations.



Caroline Andrewes, CPA, CMA

An executive leader with more than 20 years of experience in multinational companies, Caroline is the president and CEO of the Association of Consulting Engineering Companies British Columbia, located in Vancouver. As a professional and as a volunteer, she excels at leading teams, formulating strategic plans, and evaluating and improving business processes.

Previously, Caroline was an independent consultant and the director of risk management with Creation Technologies, an electronics manufacturer.

Since 2006, Caroline has volunteered with Engineers and Geoscientists British Columbia (EGBC), the regulatory and governing body for BC's professional engineers and geoscientists. From 2017 to 2018, she served as EGBC's president, choosing to rebalance her own employment commitments to serve the organization and volunteering approximately 1,000 hours of her time.

Through her outstanding service as president, Caroline improved the organization's practices and quality of work, and she ensured that the association fulfilled its mandate to protect the public interest. She also helped EGBC navigate changes to corporate regulation.

Caroline continues to lend her financial expertise to EGBC as its past president, as a member of its Executive Committee, and as chair of its Governance and Nominating committees. She is respected as an open and collaborative leader and an advocate for gender parity.

Caroline engages with the CPA profession as a member of CPABC's Management Forum, sharing her knowledge on supervisory and managerial issues. She has also participated in CPABC's Young Professionals Forum.

Robert (Bob) Holden, CPA, CA

Bob is known for his willingness to share his time and expertise, and for his exemplary community spirit. His career highlights include serving as a partner at KPMG LLP's Kamloops office and as chief financial officer of Pinnacle Renewable Energy Ltd. Today, he's an associate investment advisor at BMO Nesbitt Burns.

As Bob developed his business expertise, he extended his volunteer activities to many community organizations in the Kamloops area. His extraordinary efforts have helped numerous organizations, events, and people succeed.

Bob's passion for sports led him to coach the 1982 Canadian Junior Women's curling team, and then to volunteer as vice-president of finance for the 1993 Canada Games and as vice-chair of the 1996 Labatt Brier. His work on the Canada Games and the Labatt Brier left Kamloops with operating profits and outstanding capital legacies, helped the city attract future sporting events, and led Kamloops to become known as the "Tournament Capital of Canada."

Bob has also volunteered extensively with Thompson Rivers University, where he helped establish the alumni association, fundraised for a successful capital campaign to upgrade the university's library, and served on the board of governors. In addition, he was also a founding member of the North Thompson Relief Fund, which raised millions to support residents affected by the 2003 wildfires.

Bob is a dedicated volunteer in the CPA profession as well. For more than 35 years, he has mentored CPAs in industry and public practice and promoted the profession to high school and university students.

~ Distinguished Service Award ~

Leigh Sindlinger, CPA, CGA

Leigh is recognized in her community as a passionate educator who inspires young people to be financially savvy. In addition to serving as a senior analyst at Kal Tire in Vernon, she is a part-time professor with the Okanagan College School of Business. Previously, she was a regional finance manager with the Government of British Columbia.

Through CPA Canada's Financial Literacy Program, Leigh has volunteered as a financial literacy educator for several years. To date, she has delivered more than 100 financial literacy workshops in Okanagan schools for students in Grades 3 to 12, helping young people learn valuable financial skills—such as budgeting, saving, and managing credit—that they can use throughout their lives. Her sessions are so well received by students that the demand for financial literacy sessions in local schools has increased significantly.

Leigh is also a member of CPA Canada's Speakers Bureau. In 2018, her strong presentation skills led to her being selected as one of CPA Canada's representatives for media engagements in Western Canada. As a respected and active speaker on financial literacy matters, Leigh increases the awareness of CPAs as subject matter experts and professionals who foster the financial health of Canadians.

Leigh also gives to the community as the treasurer, accountant, and payroll officer of the Vernon Figure Skating Club, and she previously served on the board of the North Okanagan Cycling Society, an organization that advocates for local cyclists.

Vickie Whitehead, CPA, CGA

For more than 20 years, Vickie has provided leadership to First Nations across Canada. As a director with Deloitte Canada, she leads the firm's Indigenous wealth services in BC and the North. Passionate about the power of diversity, she is a regional co-leader for the firm's inclusion program.

Before joining Deloitte, Vickie managed program planning and implementation for Indigenous and Northern Affairs Canada.

Active in the CPA profession, Vickie is a member of the CPABC Bylaws Committee, contributing to the strength of CPABC's governing documentation and code of professional conduct. Her ability to quickly grasp the broader implications of a given bylaw change adds remarkable value to her role as an advisor to the board of directors on proposed amendments.

A dedicated volunteer and leader in the community, Vickie has mentored other Indigenous women, both formally and informally. As the current vice-chair of the National Aboriginal Trust Officers Association (NATOA), a charitable organization, she helps provide First Nations with the resources to create and operate trusts. She has also improved NATOA's financial management through an annual budgeting process and expenditure approval process.

Vickie previously chaired an advisory group for AFOA Canada (formerly Aboriginal Financial Officers Association of Canada), a not-for-profit organization that supports Indigenous people with training and professional development to foster finance skills. She also served on the board of directors of AFOA BC and was recently elected to the AFOA Canada board by her peers.

Christine Woodington, CPA, CGA

Christine is a corporate accountant for Coal Island Ltd., a private company that manages forestry, real estate, and transportation entities. Previously, she was an accountant in the restaurant and retail sectors.

Christine served on the inaugural board of the CPABC Vancouver Chapter during the unification of the Canadian accounting profession, helping to successfully transition three legacy chapters into a single unified chapter. Today, she's a volunteer with both the Vancouver and Richmond/South Delta chapters, inspiring others to volunteer and give back to the profession.

Known for her infectious enthusiasm and her dedication to promoting the profession, Christine provides guidance and information to prospective students as a CPA Ambassador. She also mentors future CPAs and supports them in achieving the designation through her volunteer role with the CPA Mentorship Program and her involvement with the CPABC Vancouver Chapter. In addition, she has supported future CPAs by successfully advocating that surplus chapter funds be used to provide scholarships.

Christine is also a volunteer with Langara College, where she shares her financial and accounting expertise with young professionals as an event speaker and panel participant. Known as an experienced and talented mentor, she was one of seven alumni asked to participate in a mentorship program piloted by Langara's Co-operative Education Program. Christine has also been a mentor with Simon Fraser University's Beedie Mentors in Business Program.

~ Fellowship ~

The title of fellow formally recognizes those members who have rendered exceptional service to the profession and whose career achievements and/or contributions to the community have earned them distinction and brought honour to the profession.

Roger Bissoondatt, FCPA, FCA, FCMA

Roger is respected by his peers as an open and ethical leader. As chief financial officer for the BC Liquor Distribution Branch (BCLDB) in Vancouver, he is known for his ability to work with diverse stakeholders and to balance public-policy initiatives and private-sector interests.

Roger's financial leadership has successfully stewarded the BCLDB through major initiatives, including the implementation of a new wholesale pricing model and the separation of the BCLDB's financial operations into retail and wholesale units to increase transparency and ensure financial efficiency. With Canada's legalization of non-medical cannabis and the BCLDB's appointment as the sole wholesale distributor and public retailer of non-medical cannabis, Roger established the financial management and control systems needed to support this new line of business.

Highly regarded in his field, Roger received a BC CFO Award in 2017 from *Business in Vancouver* for his financial leadership.

Roger obtained his designations in BC in 1984. He began his career with Grant Thornton LLP and joined the BCLDB in 1991 as chief auditor. Throughout his career, he has served as an ambassador for the accounting profession, mentoring young business professionals and promoting the CPA designation.

Roger is also a passionate community volunteer who has supported many organizations through service that spans more than 30 years. He is currently a board member with Columbus Residence, a not-for-profit society that provides services in complex care, and since 1985, he has provided leadership as a head organizer for the Burnaby Youth Custody Services Centre's annual Christmas dinner. His efforts have helped at-risk youth feel cared for and less isolated during the holidays.

Concurrently, Roger has served with the Knights of Columbus, mentoring council members and sharing his financial expertise. In addition, he is a member of Financial Executives International (FEI), a board member for FEI Canada, and the immediate past chair of the board for FEI's Vancouver chapter. He also participates in the annual Movember campaign to raise awareness of men's health issues.

Starr Carson, FCPA, FCA

Starr is known for his unique ability to convey technical information in a clear and engaging way. An authority on tax planning for Canadian private companies and their owners, he is the office managing partner of KPMG LLP's Kamloops office and a partner in the firm's tax practice.

Respected for his leadership, collaborative working style, and business acumen, Starr has helped guide KPMG locally and nationally on strategic planning, business planning, and partnership matters (including its most recent CEO search). He also provided leadership as a board director for KPMG Canada from 2012 to 2018.

Starr began his career as a staff accountant with Price Waterhouse in Vancouver in 1987 and quickly progressed to the role of manager. He obtained his designation in BC in 1992 and relocated to Kamloops the following year, joining KPMG as a senior manager. He became a partner with the firm in 1997.

A dedicated instructor and mentor, Starr has contributed to the education and career development of many young accounting and business professionals. An experienced lecturer, he taught his national legacy body's In-Depth Tax Course, presented at annual tax conferences, and led study groups and tutorials. Currently, Starr serves on the Advisory Board of the School of Business and Economics at Thompson Rivers University (TRU), where he provides input on curriculum development, stakeholder engagement, and fundraising. He has also been a guest lecturer at the university since 1998, speaking on various subjects.

Starr is recognized as a community leader who inspires other professionals to give back. His volunteerism has included serving as treasurer of UNICEF BC and holding various advisory roles with TRU and the Royal Inland Hospital Foundation. He has also served as a head coach for both the Kamloops Minor Hockey Association and the Kamloops Minor Lacrosse Association.

~ Fellowship ~

Carlo De Mello, FCPA, FCA

Carlo is a partner and business unit leader for KPMG LLP's audit practice in the Greater Vancouver Area and leader of the firm's financial services practice in Western Canada, overseeing more than 500 professionals across six offices. His commitment to exceptional client service has led to leadership roles serving some of KPMG's largest clients and election to the firm's partnership board.

Carlo obtained his designation in BC in 1995 after having joined KPMG as an intern, then as an articling student. He later spent five years with KPMG in the UK, serving in increasingly senior roles in the firm's financial services practice in London before returning to Vancouver in 2000.

Recognizing the importance of building a diverse team and attracting top talent, Carlo served as KPMG's campus recruiting and human resources partner from 2008 to 2012. At roughly the same time (2006 to 2014), he served as the firm's national director for credit unions. His expertise in advising credit unions in BC and across Canada helped KPMG become the leading auditor of this sector—KPMG currently audits seven of the 10 largest credit unions in BC.

An active contributor to the accounting profession, Carlo co-presents for the Institute of Corporate Directors' Education Program and regularly speaks about the CPA profession at post-secondary institutions.

While maintaining his business leadership roles locally and nationally, Carlo also volunteers in his community. As a board member of the KPMG Foundation, which supports local impact initiatives, he has forged strong corporate and personal relationships with a number of community organizations—particularly the Union Gospel Mission. As a parishioner at Our Lady of Perpetual Help parish, he is an active contributor to his family's neighbourhood and community. Carlo has also served on the board of directors of Vancouver College, an independent school.

Terry Duggan, FCPA, FCGA

An inclusive leader with a clear vision, Terry has been president and chief executive officer of the British Columbia Maritime Employers Association (BCMEA) in Vancouver since 2016. He leads 80 employees in delivering training, safety, labour relations, and recruitment services to 54 waterfront employers and, by extension, the 6,000 longshore workers at BC's ports.

Terry currently spearheads BCMEA 2035, the organization's long-term strategic plan. Under his direction, initiatives such as the implementation of a performance-based employee development and compensation plan have increased member and employee engagement.

As BCMEA's vice-president of finance and information systems, he helped negotiate an eight-year collective agreement with the International Longshore and Warehouse Union. This collective agreement created a period of labour peace that had a positive impact on BC's ports, increasing growth in longshore work opportunities by 45%.

Terry joined BCMEA in 1987, having previously worked as a controller with Williams Machinery and Geac Computer Corporation. He obtained his designation in BC in 1978.

Outside of BCMEA, Terry contributes his expertise as a board director with the Business Council of BC, where his inclusive style and strategic vision have had a profound influence on labour and taxation policies. Terry has also made significant contributions to the CPA profession as a trustee with his provincial legacy body's education foundation, as a board member and chair with his legacy chapter, and as the chapter's high school liaison. For his extraordinary service at the chapter level, Terry received the J.M. Macbeth Award of Merit from his legacy body in 1990.

Terry has given back to his community as a volunteer for more than 30 years. He has served as a leader with Scouts Canada, as chair of St. Michael's Parish Project Advance, which raises funds to support parish and diocesan capital projects, and as a council member with the Knights of Columbus.

~ Fellowship ~

Divyesh (Dave) Gadhia, FCPA, FCA

A thoughtful, constructive leader known for his exceptional people skills, Dave is the executive chair of The Stars Group, a Toronto-based publicly traded company that owns a variety of online gaming brands. He has led the company's significant growth, overseeing three international acquisitions in 2018 alone and doubling the company's size to a value of over $10 billion.

Prior to chairing The Stars Group, Dave spent more than a decade with Gateway Casinos, where he progressed from chief financial officer to president to chief executive officer before serving as executive vice-chair. Gateway experienced considerable change during this period, and Dave provided strong leadership, including guiding the recruitment and mentorship of new senior management. Under his direction, the company saw significant growth and an accompanying increase in shareholder value. He then played an instrumental role in Gateway's successful sale.

In recognition of his accomplishments in the gaming industry, Dave received the Canadian Gaming Association's Industry Leadership and Outstanding Contribution Award in 2009.

He began his career as an articling student at Price Waterhouse and progressed to the role of senior associate. He obtained his designation in BC in 1989, and later contributed to the accounting profession as a member of his provincial legacy body's Members in Industry Committee.

A passionate business and community leader, Dave shares his expertise with the many organizations he supports. In addition to serving on numerous boards, including those of SPUD.ca and Sensible Organics Inc., he has given back to Simon Fraser University's students and programs for 30 years. This includes supporting the Friends of Simon initiative, which provides literacy tutoring services for young people—particularly new Canadians.

Dave's past contributions include serving as a board director with Vancouver Opera and the Burnaby Hospital Foundation and co-chairing the BC Children's Hospital's outreach campaign to the South Asian community, which raised funds to build an interventional radiology room.

Kenneth (Ken) Laloge, FCPA, FCA

Integrity, a desire to help others improve, and dedicated engagement are the hallmarks of Ken's career. As a partner and leader with Crowe MacKay LLP's tax practice in Kelowna, he has led the firm's team of tax practitioners for more than 20 years and increased the range of tax services they provide to corporate clients. Moreover, he has twice served as the firm-wide tax leader and reviewed and recommended changes to the firm's structure.

Ken joined Crowe MacKay after six years with Price Waterhouse, where he served as a tax specialist before becoming a tax manager. He obtained his designation in Alberta in 1980.

A respected advisor and educator, Ken has made significant contributions to accounting education. Since 1982, he has shared his expertise as a tax and accounting instructor in BC and across Canada, including with his provincial legacy body's school of accounting. As a member of his national legacy body's Tax Education Task Force, he helped develop CPA Canada's In-Depth Tax Course and other national advanced tax courses. Currently, he serves on CPA Canada's Small and Medium Practitioner Tax Committee, where he advises on improving the administrative tax system.

Ken's contributions outside of the profession include serving on the Appeals Advisory Committee with the Canada Revenue Agency's predecessor organization and appearing before hearings on cross-border taxation. Additionally, he was a government-appointed council member with Engineers and Geoscientists British Columbia, the regulatory and governing body for BC's professional engineers and geoscientists, from 2013 to 2018.

Ken also gives back to the community. In addition to serving in executive administration roles with youth sports teams and Scouts Canada, he is a 35-year member of the Rotary Club. His leadership roles with Rotary include his current service as treasurer of the Rotary Club of Kelowna Foundation. The Rotary Club of Kelowna recognized his exemplary contributions with a Vocational Service Leadership Award in 2012.

~ Fellowship ~

Nancy McKenzie, FCPA, FCA

A collaborative leader who mentors diverse, high-performing teams, Nancy contributes her expertise as a corporate director with Coast Capital Savings and as a governor of and Finance Committee chair for the University of British Columbia.

Nancy retired in 2017 after serving for 12 years as the chief financial officer of Seaspan ULC in Vancouver. Admired as a strategic thinker who can successfully develop and execute business plans across different operational areas, she played an instrumental role in both the shipyard and marine transportation aspects of the business.

In 2010, Nancy served on the executive team that led Seaspan's successful bid to build vessels for the Government of Canada's federal fleet. She also led procurement and financing activities on significant capital projects, including the modernization of the Vancouver Shipyards. In 2012, *Business in Vancouver* recognized her with a BC CFO Award in the transformation agent category.

Before progressing through senior roles at Seaspan, Nancy held positions in manufacturing and distribution and was a founding partner of McKenzie & McKenzie Chartered Accountants. She obtained her designation in Ontario in 1991, after placing on the provincial honour roll.

A dedicated volunteer in the CPA profession, Nancy is motivated by a desire to help new candidates succeed. For many years, she provided exam support as a mentor, instructor, author, and tutor with her provincial and national legacy bodies. Today, she attends high school and post-secondary career events, where she explains the requirements of the CPA designation and promotes the profession.

Nancy also brings her leadership skills to her community. She has been a team manager with the West Vancouver Minor Hockey Association and West Vancouver Soccer Club for the past decade, and she served as host chair of the BC Hockey Midget Provincial Championships in 2018, partnering with the Canucks to host tournament events at Rogers Arena and allow participants from across the province to connect with team members.

Cathy McLay, FCPA, FCMA

Cathy's business acumen and reputation as an exceptional leader are well known, as are her accomplishments as chief financial officer and executive vice-president of finance and corporate services for TransLink.

Before retiring from this role in 2017, Cathy led TransLink's negotiations with the province to reach a funding agreement for the construction of the Evergreen Line. She also oversaw implementation of the Compass automated fare collection system and negotiated Canada's first provincewide transit pass program for post-secondary institutions, increasing access to affordable transportation for students. As acting chief executive officer from 2015 to 2016, she focused on improving relationships with stakeholders and elected officials while continuing to execute her responsibilities as CFO.

Prior to joining TransLink, Cathy was the general manager of Canadian Forest Products' Vancouver office. After obtaining her designation in BC in 1991, she joined Canadian Forest Products as a regional controller, then moved to Howe Sound Pulp and Paper as a corporate controller.

Always ready to give back to the profession, Cathy served as a speaker and resource for CPA Canada's project to address risk management and business performance in the context of climate change. She continues to volunteer as a speaker for various organizations, showcasing the expertise of CPAs.

Cathy contributes her expertise in her roles as a board director for the Vancouver Fraser Port Authority, the Insurance Corporation of British Columbia, Coast Mountain Bus Company, and Providence Health Care. She is also a speaker and mentor with the Women's Infrastructure Network and a supporter of the United Way of the Lower Mainland. For the latter, she sponsored Every Pass Helps, a partnership project with TransLink that provides transit passes to vulnerable families.

In addition to being named one of Canada's Top 100 Most Powerful Women by Women's Executive Network, Cathy has received a BC CFO Award in the transformation agent category from *Business in Vancouver* and a Peak Award for Excellence in the Public Sector from the Association of Women in Finance.

~ Fellowship ~

Jennie Moushos, FCPA, FCA, FCMA

Recognized by her peers as a person of great integrity who is eager to accept new challenges, Jennie currently devotes her energy to serving her community as a corporate director.

Before retiring in 2018, Jennie was senior vice-president of the western division of Intact Insurance in Vancouver. She led the company's entry into new markets and launched Intact's line of automobile insurance in BC.

Jennie moved through progressively senior roles with Intact, after joining its predecessor company AXA Canada as a senior manager. Earlier in her career, she worked in the public sector as a senior examiner with the Office of the Superintendent of Financial Institutions (OSFI) in Montreal, which has a mandate to ensure the integrity of Canada's financial system. At OSFI, Jennie was part of a team that developed a national reporting system for federally regulated financial institutions, a system still used by OSFI. For her exceptional contribution to the effectiveness of public service, she received the Government of Canada's Public Service Award of Excellence (then called the Merit Award) in 1994.

Jennie began her career as an auditor and professional development coordinator with accounting firm Zittrer Siblin Stein Levine in Montreal. She obtained her designations in Quebec in 1986 (CA) and 1988 (CMA).

Throughout her career, Jennie mentored and coached aspiring accountants. She also taught accounting courses through Concordia's Continuing Education Department and was part of the task force that developed the General Insurance and Risk Management program for BCIT.

A dedicated volunteer, Jennie is currently a director with Bridges to Community Canada, a charity that supports Nicaraguan communities impacted by poverty. She also volunteers with SOS Children's Villages Canada, a charity that supports orphaned children. In addition to implementing reporting and governance procedures for the organization, she established a strategic plan that increased fundraising revenues. Jennie also raised funds in support of cancer research with the Women in Insurance Cancer Crusade.

Steven Reed, FCPA, FCA

Steven leads the management and operation of the tax services division at Manning Elliott LLP in Vancouver. Under his guidance, the division has grown from one tax professional to a team of 25 working across four offices.

As part of Manning Elliott's Executive Committee, Steven has contributed to the firm's strategic, operational, and business planning, as well as adding to the firm's growth through mergers and acquisitions. He is recognized for his expertise, high professional standards, and ongoing dedication to mentoring and developing staff and aspiring partners.

Steven began his career as a senior tax accountant and tax manager with Deloitte Haskins & Sells. He moved to Manning Jamison (now Manning Elliott LLP) as a senior tax manager and became a tax partner in 1993. He obtained his designation in BC in 1981.

For more than 30 years, Steven has given tax presentations to special interest groups and businesses, raising awareness of CPAs as subject matter experts among the public and the business community. He also gave back as a dedicated instructor and tutorial leader with his national and provincial legacy bodies.

Alongside his commitment to the profession, Steven has an equal passion for the sport of soccer. Active in the sport for more than 50 years as a player, coach, and administrator, he currently serves as president of the Canadian Soccer Association. As such, he played an integral role in securing the United 2026 FIFA Men's World Cup for the host nations of Canada, the United States, and Mexico. The FIFA World Cup is the largest single-sport competition in the world, and this bid win is expected to increase interest in soccer across Canada.

Steven was also part of the National Organizing Committee for the 2015 FIFA Women's World Cup, which was hosted in Canada for the first time. In recognition of his service, he was granted the Life Member Award from BC Soccer.

~ Fellowship ~

David Schellenberg, FCPA, FCA

David builds strong leadership teams that enable companies to prosper and creates trusted relationships by providing sound business and financial insights.

David is a managing director and partner with the Vancouver-based private equity firm Highland West Capital Ltd. (HWCL), a role he has held since 2014. He has helped HWCL grow significantly by speerheading a number of strategic acquisitions and attracting top talent; in the past several years, the businesses with which HWCL has partnered have grown from 1,250 to 2,000 employees.

Prior to joining HWCL, David was president and chief executive officer of Conair Group Inc., a specialty aircraft provider. Before that, he was the managing director of accounting and administration at the Jim Pattison Group's corporate office. David obtained his designation in Manitoba in 1989.

David has almost 20 years of involvement in aviation and aerospace, during which he dedicated himself to the advancement and growth of the Canadian industry. For example, he led the establishment of a Pacific Region of the Aerospace Industries Association of Canada, helping western aerospace companies grow their businesses and expand into international markets. While at Conair, he helped the company establish a reputation for excellence in Canada and secure new global contracts and customers. And as president of Conair's subsidiary, Cascade Aerospace, he led the company in winning the long-term contract for the maintenance support of the Department of National Defence's Hercules C-130 fleet.

David promotes the CPA profession through speaking engagements with business, industry, and student groups. He also serves on the boards of a number of private and public companies, and on the board of the Jim Pattison Foundation, a private foundation that financially supports various charitable and health-related programs.

In recognition of his leadership and business expertise, David received a CEO of the Year award from *Business in Vancouver* in the large private company category in 2012.

Eric Stebner, FCPA, FCA

Eric has made meaningful contributions to the success of numerous organizations over the course of his career.

Since 2000, he has served as president of the Delta-based Akhurst Group of Companies, Canada's largest independent machinery distributor. Through his mentorship and succession planning, Eric has overseen the transition of the 80-year-old Akhurst Group from the third to the fourth generation of the Akhurst family.

Eric's tireless work ethic has helped the company enhance its stability and profitability. Under his direction, the company refocused on its core business to hone its competitiveness, and then broadened its depth of service offerings. Eric has led the company through a program of continuous improvement, insisting on accountability while refining business processes and deploying innovative software and tools to streamline operations. His compassionate leadership has enabled Akhurst to attract and retain the highest level of talent.

Eric obtained his designation in BC in 1982. In 1984, he began working with the Rivtow Group, a marine and industrial concern. Initially hired as an internal auditor, he assumed increasing levels of responsibility, ultimately becoming the group's vice-president of finance. Eric was instrumental in Rivtow's restructuring and operational turnaround, and when the company returned to growth, he played a key role in all financial negotiations, including with banks, the federal government, and other suppliers.

As both a CPA and a designated director with the Institute of Corporate Directors, Eric gives back to his community by lending his governance skills and financial expertise to the BC SPCA (Society). From 2007 to 2016, he served as an Executive Committee member, Finance Committee chair, and director, helping to reinvigorate the organization and contributing to the greatest program expansion in its history. His work to date has enabled the Society to better fulfil its mandate of provincewide support for animals in need. Currently, he volunteers as a trustee with the BC SPCA Vancouver Hospital Trust Fund.

~ Fellowship ~

Alexander (Sandy) Stedman, FCPA, FCA

Sandy is respected as an insightful source of tax knowledge by his colleagues and peers in the Victoria business community. He is also the driving force behind his workplace's commitment to providing exceptional client service.

As a partner at Schibli Stedman King Chartered Professional Accountants, Sandy helped the practice grow from seven to 31 staff members. He has also helped it achieve significant revenue growth and become one of Vancouver Island's largest independent accounting firms. Promoting ongoing professional development, mentoring new partners, and transitioning existing clients to new partners are some of the keys to his success since joining the firm in 1996.

Sandy began his career at accounting firm Ernst & Whinney in 1984 and obtained his designation in BC in 1987. He joined Schibli Stedman King after stints as a controller with DCD Management and an internal auditor at Fletcher Challenge Canada.

For more than 16 years, Sandy has been dedicated to improving the quality of tax education in BC and other provinces. He is an instructor with the CPABC Professional Development (PD) Program and the author of tax courses that are taught in provincial PD programs across Canada. Passionate about education, Sandy encourages professional development among CPAs and inspires his fellow members to join him as course authors and instructors.

Since 1990, Sandy has also rendered dedicated service to the profession by serving on a range of committees, including his provincial legacy body's Practice Review and Licencing Committee. He is currently a member of CPABC's PD Taxation Advisory Group.

Sandy has shared his passion for education outside of the profession as well, serving as a board governor and treasurer of St. Michael's University School, where he oversaw financial, strategic, governance, and human resources issues. His volunteerism has also included serving with Scouts Canada for approximately 20 years and as a coach with Bays United FC, a not-for-profit community soccer association.

Michael (Mike) Stubbing, FCPA, FCA

With a reputation for being client focused, technically skilled, and service oriented, Mike is recognized as a leader in Vancouver Island's business community.

Mike has been a partner with Grant Thornton LLP's tax practice in Victoria since 2009 and currently leads the firm's national Succession and Estate Planning Group. He is also active in his firm's employee development—both at the provincial and national level—coaching senior business managers, mentoring young professionals, and identifying skills development opportunities for staff. His many contributions to the personal and professional success of his co-workers have garnered him Grant Thornton's Colleagues Award and Professional Excellence Award.

Mike joined Grant Thornton in New Westminster as a co-op student in 1998 and obtained his designation in BC in 2001. He transferred to the firm's Edmonton office in 2001 and took on progressively senior management positions before moving to the Victoria office in 2006.

Mike's ongoing commitment to professional excellence earned him an Early Achievement Award from his provincial legacy body in 2012, and he continues to build on this foundation. A frequent guest lecturer at post-secondary institutions and professional organizations, he works to raise the profile of the CPA profession and increase awareness of its members' subject matter expertise. He has authored and taught tax courses for CPA bodies across Canada for more than 10 years and is a content advisor with the national Professional Learning and Development Program Committee, which represents the provincial CPA bodies.

Mike is also a past board member of the Society of Trust and Estate Practitioners (STEP) and helped create an estate planning conference co-hosted by STEP and CPABC.

Mike's past service also includes providing financial and board leadership to the Mount St. Mary Hospital Foundation. Currently, he is a board member with Lester B. Pearson United World College of the Pacific, an international pre-university school, where he chairs the Finance Committee.

~ Lifetime Achievement Award ~

The Lifetime Achievement Award recognizes the exceptional dedication and commitment and the extraordinary contribution of those members who have received their Fellowship and continue to make significant achievements in a broad range of areas.

Lenard (Len) Boggio, FCPA, FCA

A sought-after advisor and director of a number of public and private companies, Len widely shares his considerable financial, business, and industry experience.

As an independent director and the current Audit Committee chair of BC Hydro, Len exercises a governance role over some of the organization's most complex and important projects, including Site C and the recent purchase of the Waneta Dam. He also serves as an independent director and advisor to several public mining companies and is a past commissioner of the Financial Institutions Commission, the provincial regulatory agency that safeguards the stability and reputation of BC's financial sector.

Len obtained his designation in BC in 1985 and was elected to Fellowship in 2007. He was a partner at PwC LLP's Vancouver office from 1988 until his retirement in 2012. Under his leadership, the firm's mining group saw both its annual revenues and its number of partners double. Respected as a clear and strategic thinker who inspired trust in his colleagues, Len freely shared his expertise and mentored many of the mining practice's younger partners.

Len volunteered in the CPA profession for more than 30 years, rendering diverse and dedicated service. This included serving as a leader at both the provincial and national levels during the unification of Canada's accounting profession. As president of his provincial legacy body, he engaged with fellow members to promote understanding and approval of unification. As chair of his national legacy body, he was widely recognized by his peers for his energy, commitment, and vision.

A respected educator, Len has taught the audit component of the Institute of Corporate Directors program and lectured at Simon Fraser University and the Law Society of BC.

Len is also an active volunteer, advocating for children with dyslexia and other learning disabilities through his service with the Kenneth Gordon Maplewood School and its related foundation.

Shelley Brown, FCPA, FCA, CM

A strong, inclusive leader, Shelley is a corporate director who helps executive teams achieve growth, increase stakeholder value, and embrace innovation. Her governance expertise has brought value to the boards of associations, not-for-profit organizations, and corporations for more than 30 years.

Shelley was the first woman in Canada to become an office managing partner with Deloitte LLP when she took the helm at the firm's Saskatoon office. She was a partner in public practice for 30 years, most recently at Deloitte's Vancouver office, until her retirement in 2018.

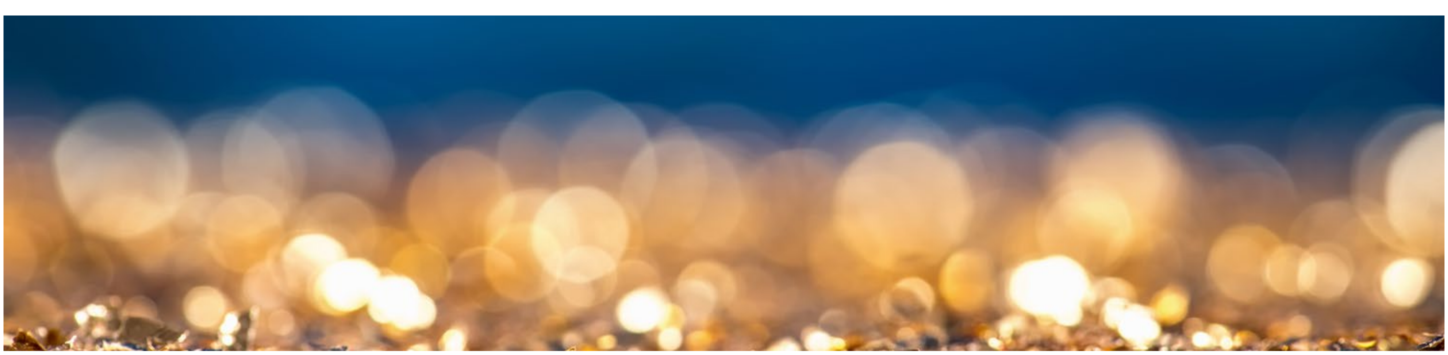
Shelley began her career with Clarkson Gordon in Calgary, and became its first female partner. She obtained her designation in Alberta in 1982 and was later elected to Fellowship in Alberta, BC, Ontario, and Saskatchewan.

An advocate for gender parity, Shelley supports female talent through mentorship. Her efforts have been recognized with an Influential Women in Business Award from *Business in Vancouver* and a Lifetime Achievement Award from the Association of Women in Finance. In addition, the Women's Executive Network has named her one of Canada's Top 100 Most Powerful Women four times, earning her a position in its Hall of Fame.

A leader in the accounting profession, Shelley was appointed to the Accounting Standards Oversight Council in 2018. Other contributions include serving as the inaugural co-chair of CPA Canada after leading her national legacy body's Unification Committee from 2012 to 2014. She served her legacy body for more than 30 years and contributed to the formation of its school of business in Western Canada.

Shelley's community contributions are equally impressive. She chairs the University of Saskatchewan's board of governors and the Jim Pattison Children's Hospital Foundation, which oversees funding initiatives for construction of a children's hospital in Saskatchewan. She is a board member with Covenant House Vancouver as well, helping to oversee the construction of two new youth shelters in downtown Vancouver.

For her contributions as a business leader and volunteer, Shelley was appointed to the Order of Canada in 2018.



~ Lifetime Achievement Award ~

Gordon Holloway, FCPA, FCA

Highly respected for his skills as an advisor and his integrity as a leader, Gordon is a tribunal member of the British Columbia Securities Commission, which administers the *Securities Act* that regulates capital markets in BC. He recently completed two terms as an independent commissioner with the agency.

Gordon served as an assurance and managing partner in KPMG LLP's Fraser Valley offices for 23 years until his retirement in 2013. His professional accomplishments include guiding the firm through several practice mergers and mentoring young professionals throughout his career.

Gordon began his accounting career with Clarkson Gordon, first in Toronto and later in Vancouver, and then joined McKnight Johnson Chartered Accountants as a partner in Abbotsford. He obtained his designation in BC in 1974 and was elected to Fellowship in 1992.

Gordon began volunteering in the CPA profession as soon as he obtained his designation, ultimately contributing to areas as varied as public relations, government affairs, and course development. Recognized for his leadership and vision throughout the unification of Canada's accounting profession, Gordon served as co-chair of the CPABC Transitional Steering Committee and championed unification as president of his provincial legacy body. Achievements under his leadership included the signing of a merger agreement between the legacy accounting bodies and the approval of a directional plan for the unification of the accounting profession in BC.

Known for sharing his skills to benefit civic causes, Gordon's volunteerism is woven into the fabric of Abbotsford. He served for years as president of the Abbotsford Community Foundation and the Abbotsford Land Trust Society, and was a founding director of the Abbotsford Executives Association, vice-chair of the city's Economic Development Commission, and president of the Abbotsford Chamber of Commerce.

For his civic contributions, he was named Volunteer of the Year by the City of Abbotsford and Community Business Leader of the Year by the Abbotsford Chamber of Commerce. In addition, Rotary International honoured him with a Paul Harris Fellowship in 2013.

Peter Norwood, FCPA, FCA, FCMA

An innovative and engaged educator, Peter has led the way in working with post-secondary institutions to establish accounting programs and partnerships. He spearheaded the creation of the Bachelor of Business Administration program at Langara College and guided the development of Langara's curriculum to support CPA Canada's Advanced Certificate in Accounting and Finance. He also played a key role in the formation of the University of British Columbia's Diploma in Accounting program and was the first chair of the Langara School of Management.

Peter continues to educate the newest generation of accounting professionals as an instructor with Langara's School of Management and with UBC's Sauder School of Business.

Peter joined Deloitte Haskins & Sells in 1978. He later became assistant director of finance with Molson Brewery, and then director of education services with a legacy accounting body (CMA BC). He obtained his designations in BC in 1980 (CA) and 1992 (CMA), and was elected to Fellowship in 2009.

Peter has brought exceptional dedication to the development of the profession's education and qualification programs. During the unification of Canada's accounting profession, he played a lead role in creating the education and certification programs.

And as the inaugural chair of CPA Canada's board of evaluators, he was involved in the development and marking of, and the delivery of results for, the first three Common Final Exams, delivering an assessment model that demonstrates the skills of Canadian CPAs. Recently, Peter was appointed by CPA Canada as chair of the board of examiners, which oversees the Professional Education Program modules.

Peter's contributions to the profession also include serving as a council member and president for his CA legacy body (ICABC) from 2005 to 2011, and as a board member and chair of its school of business from 2005 to 2013.

Peter has received a CPA Canada Volunteer Award for his outstanding contributions in the area of education and the Ritchie McCloy Award for Volunteerism from his CA legacy body. He is also a recipient of the Langara College Leadership Excellence Award. ■

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How to Bring out the Best in Your Staff

By Suzanne Berry

skynesher/E+/Getty Images

Every employer wants a dream team—staff members who are passionate, engaged in the success of the business, motivated to perform their best, and eager to keep pushing the limits of their capabilities. While it may not be easy to achieve this goal, there are practical measures that can help. Here are just a few ways to bring out the best in your staff.

Providing enough challenging work

Put simply, the formula for a happy and productive employee is finding the right balance of challenge and capacity. As career management specialist Roberta Neault, PhD, puts it: "Too much challenge for the available capacity can be overwhelming; too little challenge, on the other hand, leaves people feeling underutilized. Being excessively overwhelmed or chronically underutilized is the path to disengagement."[1]

Increasing engagement is not about creating a more fun environment or even offering higher pay, although both are certainly nice external incentives. Rather, it's about the intrinsic value of work. Neault and her colleague Deirdre Pickerell, PhD, speak to this *intrinsic* value with their career engagement model, which plots maximum engagement at the intersection of challenge and capacity.[2]

This model speaks to our hardwiring as human beings, reminding us that we are actually built for struggle and challenge. In the context of the workplace, this means that in order to feel excited about our work, we need a healthy amount of stress. This means challenging tasks, projects, and initiatives that push us outside of our comfort zone and demand that we learn and grow—just not to the breaking point.

According to Neault and Pickerell, it's important to consider capacity at the organizational level as well.[3] Think about the aspects that fall within an organization's field of influence: Are projects sufficiently funded, for example? Are areas under-staffed? Are there enough training opportunities?

1 Roberta Neault, "Beyond 'Career' Engagement: A Model for Other Life Roles?" *Career Engagement* (blog post), **career-engagement.lifestrategies.ca**, December 7, 2017. Accessed January 24, 2019.

2 Deirdre A. Pickerell and Roberta A. Neault, "Examining the Career Engagement of Canadian Career Development Practitioners," *Canadian Journal of Career Development*, 15.1 (2016): 4-14. Last updated February 8, 2016.

3 Ibid.

Are you concerned about keeping your team engaged in your business? Are you investing enough in talent development? Check out our infographic on page 37.

Employers would be well-advised to ask staff where they see themselves on the continuum of the career engagement model. Are they in the optimal zone or do they need help "adjusting the dials" on their challenge and/or capacity settings? Opening up this dialogue and then collaborating with staff to make adjustments where needed will go a long way to building not only engagement but also trust.

Encourage staff to dream big and support them in achieving their goals

Have you heard of an IDP? Simply put, an IDP—or individual development plan (sometimes referred to as a *personal, performance*, or *career* development plan)—enables an employee to list their career aspirations or goals over a time frame of their choosing (typically five to 10 years) and then plot the actions they'll take to turn these aspirations into reality.

The pivotal aspect of an IDP is that it must be *personally* meaningful to the employee and address what they're passionate about—ideally in both their personal and professional lives. An IDP doesn't have to relate to an employee's work responsibilities.[4]

Why should an employer invest time in plans that aren't necessarily relevant to the organization?[5] The answer is that many aspects of an employee's IDP can be incorporated into their current role, creating a win/win for the employee and the organization. Let's say you have a payroll clerk who aspires to be a city mayor, for example. How could this aspiration benefit the organization? Recognizing these ambitions, you could offer the individual more opportunities to deliver presentations, lead and train new staff, and/or help in developing departmental strategies. Or let's say you have a junior accountant who dreams of one day creating an accurate and agile financial planning and forecasting model. You could offer them opportunities to help with budgeting, forecasting, and systems implementation projects.

As you work with an employee on their IDP, it's imperative that you refrain from passing judgment. Even if their aspirations seem illogical, far-fetched, or completely out in left field, the onus is on you to find some common ground between their current role and where they want to go. The truth is that when you help employees personalize their existing roles in ways that will contribute to their career goals, they're more likely to be energized and inspired at work. Think of it this way: You're helping them tap into their bliss—that's pretty powerful stuff.

Build a culture of mentorship

Organizations that adopt workplace mentoring programs experience tremendous benefits. Not only do mentees benefit from the information and guidance they receive, but mentors also benefit from the satisfaction they receive in sharing their knowledge and experience. Moreover, in serving as role models, mentors must get in touch with their own ideals and focus on their own best practices.

Consistently, workplace mentoring is found to:[6]

- Offer a cost-efficient way to get employees engaged and empowered;
- Show that the company cares about its employees;
- Create a culture that values learning and development;
- Yield greater job satisfaction and commitment to the organization, for both mentees and mentors; and
- Contribute to improved job performance and greater career success.

"Starting a mentoring program might be the closest you'll ever get to making a business decision that has exclusively positive impact," says Sarah Kessler in "How to Start a Mentoring Program."[7] Kessler's how-to guide is a good place to start if you're looking to implement a mentorship program at your workplace.

You'll also find useful tips in "How to Start a Mentorship Program" by Suzanne Lucas. Lucas explains, for example, that seniority doesn't inherently make for an effective mentor—enthusiasm is also a requirement: "[F]orcing a senior manager to mentor is counter-effective and unfair to the mentee.... Instead, you want to encourage volunteers, and you may not want to limit the mentorship program to high-level people. [You] may have to do some convincing, but when you start your mentorship program, you want it to succeed."[8]

Another source for valuable mentoring tips is the Australia-based consultancy Art of Mentorship. On its website **artofmentoring.net**, the firm offers a seven-step guide to setting up a mentorship program. The Government of Canada also offers step-by-step guidance in *Mentoring and Essential Skills*, a workbook created by Human Resources and Skills Development Canada.[9]

These are just some of the many useful tools and resources readily available online.

4 Colin Finlay, "Making a Personal Development Plan," CPHR Manitoba, **cphrmb.ca**. Posted September 10, 2015; accessed January 24, 2019.

5 Ibid.

6 See "Reading material" on page 34.

7 Sarah Kessler, "How to Start a Mentoring Program," *Inc.*, **inc.com/guides-and-reviews**, April 6, 2010.

8 Suzanne Lucas, "How to Start a Mentorship Program," *The Balance Careers*, **thebalancecareers.com**. Updated January 18, 2019.

9 Human Resources and Skills Development Canada, *Mentoring and Essential Skills*, **canada.ca/en/employment-social-development**. Accessed January 24, 2019.

Become the best employer you can be

Helping staff members strike the right balance of challenge and capacity, encouraging them to create individual development plans, and providing mentee and mentor opportunities—these are three fundamental ways to not only get the best out of your staff, but also the best out of your organization as an employer.

You can't always control how long an employee stays with your organization, but you can influence the quality of the experience they have while they're with you and, correlatively, the quality of their work on your behalf. At the end of the day, isn't that the kind of win-win situation that matters most? ■

Suzanne Berry is the career advisor for CPABC.

Reading material

- Lauren Bidwell, "Why Mentors Matter: A Summary of 30 Years of Research," **successfactors.com**.
- Center for Creative Leadership, *CCL Trends Report: Talent Reimagined – 7 Emerging Trends for Transformative Leaders*, **ccl.org**, 2018.
- Human Resources and Skills Development Canada, *Mentoring and Essential Skills*, **canada.ca/en/employment-social-development**. Accessed January 24, 2019.
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- Kat Kingshott, "7 Benefits of a Structured Workplace Mentoring Program," **gqrgm.com**, April 30, 2018.
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- LinkedIn Learning, *2018 Workplace Learning Report: The Rise and Responsibility of Talent Development in the New Labor Market*, **learning.linkedin.com**.
- Rajashi Ghosh and Thomas G. Reio Jr., "Career Benefits Associated with Mentoring for Mentors: A Meta-Analysis," *Journal of Vocational Behavior*, 83.1 (August 2013): 106-116.
- Rhett Power, "3 Reasons Your Company Needs a Mentoring Program," *Inc.*, **inc.com**, March 9, 2015.

CPA Mentorship Program

Interested in mentoring CPA candidates? Visit CPABC's Volunteer Resource Centre at **bccpa.ca/volunteer** and click on CPA Volunteer Opportunities > CPA Mentor.


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Is Talent Development the Key to Business Survival?

Labour shortages. Skill gaps. Increasing diversity. Automation. Global competition. Faced with these and other modern challenges, how can companies increase their odds of success? According to LinkedIn's *2018 Workplace Learning Report: The Rise and Responsibility of Talent Development in the New Labor Market*,* the answer may lie in learning and development (L&D). The company surveyed approximately 4,000 of its members from North America, Europe, and Asia to ask about workplace learning today. Here are some of the key findings:

Top 2018 workplace learning trends

1 Training for soft skills: #1 talent development priority for all survey groups

Top three soft skills identified by business leaders (rounded averages): Leadership: **68%** | Communication: **65%** | Collaboration: **52%**

2 Preventing future skill gaps: #2 priority for business leaders

Executives and people managers worry that too much L&D is focused on meeting the skill demands of today. They want talent developers to focus on identifying industry trends to prevent the internal skill gaps of tomorrow.

3 Online learning: It's transforming talent development

90% of employers already offer digital learning. Increasingly, companies are turning to digital learning to meet the training needs of a diverse, multigenerational workforce.

Employee learning preferences: 68% prefer to learn at work | **58%** prefer to learn at their own pace | **49%** prefer to learn at the point of need

4 Reducing friction: Reaching employees on their preferred platforms

94% of employees said they would stay at a company longer if it invested in their career development. Many said they didn't believe they had the time to learn the skills they need. How to bridge this gap?

To help employees find time for training, companies need to engage with them on the platforms they're already using.

5 Getting managers more involved in L&D: #2 challenge for talent developers

56% of employees said they would spend more time learning if their manager directed them to complete a specific course to gain or improve skills.

2/3 of employees said they'd be motivated to learn if their direct manager was involved.

Talent development is top of mind for business leaders

91% said L&D is a necessary benefit

77% said employees are actively engaged in L&D

76% said talent is the #1 priority (rounded averages)

#1 challenge for talent development (all survey groups):

Getting employees to make time for learning

Managers would be more likely to encourage learning if:

L&D gave employees a path to promotion: **53%**

There was a system that helped recommend learning opportunities: **52%**

Survey respondents:

200 Executives; **400 People managers**; **1,200 Talent developers** (L&D or HR professionals who influence or manage their companies' L&D budgets); **2,200 Employees** (aka learners)

****Source:*** *LinkedIn Learning*, 2018 Workplace Learning Report: The Rise and Responsibility of Talent Development in the New Labor Market, ***learning.linkedin.com.***

Your Good Reputation Is Everything—Don't Throw It Away

From CPABC's Professional Conduct Team

marchmeena29/iStock/Getty Images

A professional's reputation is a fragile thing.[2] Vigilance is needed to safeguard your standing in the profession and the community, because all it takes is one careless decision—often made in the spur of the moment—to damage your reputation.

A good reputation starts with trustworthiness. The CPA profession typically scores well in public surveys when it comes to trustworthiness, with CPAs ranking alongside other well-respected professionals such as teachers and medical practitioners. To maintain this public trust, CPAs must keep integrity top of mind. Every day we face ethical challenges—whether big or small—in our personal and professional lives, and how we respond to these challenges largely determines whether we're held in high esteem by our friends, peers, clients, and the general public.

CPABC's professional conduct department sometimes encounters members who've made serious errors in judgment in their oral statements or written representations. This article discusses the consequences to a member's or student's[3] reputation and professional standing when they do not meet the profession's standards of conduct.

What are the rules?

Rule 205 of the *CPABC Code of Professional Conduct* (CPA Code) states that a CPA must not:

- Sign or associate with any letter, report, statement, representation, or financial statement they know, or should know, is false or misleading (whether or not the signing or association is subject to a disclaimer of responsibility); or
- Make or associate with any oral report, statement, or representation they know, or should know, is false or misleading.

Rule 205 applies to all of a CPA's professional dealings. It also applies to situations that reflect on the reputation of the accounting profession. Another closely related rule, Rule 201.1, states that CPAs must "…act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and serve the public interest."

[1] "Look up! It's a Bird, It's a Plane—No, It's a CPA!" **cpacanada.ca**, June 13, 2018.

[2] Alex Lickerman, MD, "The Value of a Good Reputation," *Psychology Today*, **psychologytoday.com**, April 22, 2010. Accessed January 25, 2019.

[3] In this article, "student" refers to either a candidate enrolled in the CPA Professional Education Program or a student taking the CPA preparatory courses or pursuing the Advanced Certificate in Accounting and Finance.

CPABC relies on members' honesty and integrity to maintain the profession's good reputation. Many CPABC services and programs also rely on individuals telling the truth in written representations and declarations. For example:

- CPABC members must report continuing professional development (CPD) annually;
- Public practice applications require prospective licensees to attest to the nature and extent of their experience and expertise; and
- Members applying for fee reductions must certify their financial situations.

In our experience, members are rarely dishonest in applications and certifications to CPABC. In the rare instances where members have not been truthful, there have been serious consequences. Here are two examples[4]:

- A member living abroad certified to CPABC that they were exempt from CPD requirements in British Columbia because they earned their CPD in their jurisdiction of residence, where they claimed to be a member by affiliation. CPABC subsequently learned that the member's affiliation with the other jurisdiction had lapsed years earlier. The member resigned rather than face discipline in BC.
- A member certified that they were a student's supervisor for the purposes of assessing the student's work experience for a CPA membership application. When questioned about it later by CPABC, the member admitted that they had signed the certification *in blank*, allowing the student to complete the document however they saw fit. When the student inserted false information, the member implicitly became a party to this falsification. The student was accepted as a CPABC member based on this false information and resigned in the face of discipline when the deception was exposed. The member faced significant sanction for their part in the fraudulent membership application.

[4] Some details have been changed to ensure anonymity.

marchmeena29/iStock/Getty Images

Improper certifications outside CPABC

Most of us have probably clicked "I agree" to lengthy software user agreements when we have not fully (or even partly) read the fine print. In a work context, however, similar behaviour can land a CPA in significant hot water. For example, the Law Society of British Columbia requires all CPAs who complete trust account reports for lawyers to certify that they've read the instructions beforehand. CPABC has encountered several situations in which members have falsely certified that they've read the instructions, as evidenced by the work they produced. In these instances, CPABC has sanctioned the individuals for improper certifications and shoddy work.

Outside of work, CPAs should also exercise caution when they make regulatory declarations of any kind. For example, one of CPABC's legacy accounting bodies began a disciplinary proceeding against a professional who lied to border customs officials about travelling on vacation and having "nothing to declare." In fact, the member was travelling on business and had substantial merchandise in their possession. Because this behaviour was seen to damage the good reputation of the profession, it triggered disciplinary proceedings. The individual resigned their membership in the face of disciplinary action.

Plagiarism and academic dishonesty

The CPA Code applies to students as well as members. The guidance to Rule 205 states that "plagiarism and other forms of academic dishonesty are examples of association with false or misleading representations." If a student is found in contravention of Rule 205, sanctions could result in expulsion from the CPA program.

Final thoughts

Alex Lickerman, CEO of ImagineMD, puts it well: "A good reputation shouldn't be an end in itself but rather a natural outgrowth of your striving to be the person you most want to be."[5]

The public holds the CPA profession in high esteem because of our reputation for honesty and integrity in everything we do. Most of us strive painstakingly to develop and maintain this good reputation. Don't allow a moment of weakness to throw that all away.

Do you need guidance?

CPABC has professional standards advisors who are here to help you understand the CPA Code. All discussions are confidential, non-binding, and unofficial. Contact:

- Stella Leung, CPA, CA, at 604-488-2609 or **sleung@bccpa.ca**
- Brigitte Ilk, CPA, CGA, at 604-629-8363 or **bilk@bccpa.ca**.
- Both can also be reached using our toll-free number at 1-800-663-2677.

In complex situations, you may also want to consider obtaining independent legal counsel.

The *Chartered Professional Accountants Act*, *CPABC Bylaws*, *CPABC Bylaw Regulations*, and *CPABC Code of Professional Conduct* can be accessed online at **bccpa.ca/regulatory/act-bylaws-rules**.

Comments or questions about this article?

Contact the professional conduct department at **professionalconduct@bccpa.ca**. ■

[5] Lickerman, "The Value of a Good Reputation," *Psychology Today*, **psychologytoday.com**, April 22, 2010. Accessed January 25, 2019.

Alana Dale-Johnson is a partner at Singleton Reynolds in Vancouver. She co-chairs the firm's corporate commercial group and chairs its wills and estates group.

Contractor or Employee? The Challenges of Classification

By Alana Dale-Johnson, LLB

Imagine that a client approaches you and says, "There's a website developer I want to hire on a six-month contract. If I hire her as a contractor and keep her off the payroll, that should work, right?" This is a topic often discussed in my law practice. Business owners tend to favour the flexibility of contractor positions, but they face significant risk if they don't fully understand how the Canada Revenue Agency (CRA) differentiates between employees and individuals who are self-employed (i.e., independent contractors). Neither the CRA nor the legal system like to see employees disguised as contractors.

Where to start: Understanding the legal perspective

The first principle to understand is that a worker is defined neither by their title nor the wording of their contract (e.g., "Independent Contractor Agreement"). Rather, it is the *substance* of the worker's role that determines their category.

Let's revisit the example of the web designer. Before figuring out what your client's obligations are to the CRA, you must first determine which category the new worker falls under. Under the law, there are three categories:

1. Employee;
2. Independent contractor; and
3. Dependent contractor.

Most professionals will be familiar with the first two categories, but many will need to better familiarize themselves with the third, as it's a concept that has been recognized by the courts in a few Canadian provinces. The term "dependent contractor" refers to a worker who may be employed on a contract basis but is in reality a contractor/employee hybrid. To determine if a worker is a dependent contractor, the following questions should be asked:

- Is the worker largely limited in their services to one principal?
- Is the worker subject to the control of the principal?
- Does the worker undertake a risk of loss or possibility of profit apart from their fixed remuneration?
- Are the worker's activities part of the principal's business? (In other words, whose business is it?)
- What is the duration of the worker's relationship with the principal? (The more permanent, the more dependent.)
- To what degree do the worker and principal rely on each other, and do they co-ordinate their conduct?

Under the law, if the relationship bears more resemblance to an employer/employee relationship than an employer/contractor relationship, the worker will be considered an employee for the purposes of determining severance owed—regardless of the contract wording or the parties' intentions. The CRA, too, will consider the worker an employee.

Returning to our hypothetical scenario, then, it would be incumbent on your client to obtain more information from the web designer. For example:

- What other clients does this person have?
- Is it necessary for her to do the work at your client's business premises or can she do the work elsewhere?
- Does she have the authority to subcontract work to others without your client's approval?

If your client is the web designer's *only* client, she may be considered a dependent contractor if she is:

- Not managing or seeking other clients while she's working on your client's contract;
- Not taking on any of the business risk; and
- *Is* working solely to promote your client's business and not her own.

However, if the web designer can do all the work needed from home; can hire people as she sees fit (as her retainer with your client allows her to incur subcontractor expenses); and will be working with your client's business for only a short period of time, she may be considered a true independent contractor.

ijeab/iStock/Getty Images

It is important to remember that every situation is determined according to its facts, and each situation is unique. When analyzing specific circumstances, it's always beneficial to speak with an employment lawyer.

Next: Understanding the CRA's point of view

Once you determine that a worker is not an employee under the law, your next step is to figure out if the CRA would agree with your categorization. The CRA considers seven key factors[1] when determining the relationship between the worker and the payer (i.e., the person/entity who retains the worker's services):

1. The level of control the payer has over the worker's activities.
2. Whether it's the worker or the payer who provides the tools and equipment.
3. Whether the worker can subcontract the work or hire assistants.
4. The degree of financial risk the worker takes on.
5. The degree of responsibility the worker holds for investment and management in the payer's business.
6. The worker's opportunity for profit.
7. Any other relevant factors, such as written contracts.

When reviewing a worker's situation, the CRA first looks for any common intent between the parties. If none is found, the CRA then reviews any contract that's in place, examines the parties' testimony and actions, and looks at their respective intentions.

It's important to remember that the CRA has a review bias, in that it usually looks to see if someone falls under the "employee" category and is employed under a contract of service. It doesn't necessarily consider if someone falls under another worker category. Be mindful of this perspective if you're thinking about seeking the CRA's ruling on a worker's status.

The need for contracts and contract reviews

Ultimately, a reclassification by the CRA can have significant consequences for a business. If a contractor is reclassified as an employee, the employer will have to pay the CRA unpaid taxes, make past CPP and EI remittances, and pay any applicable penalties. There can also be surprising monetary consequences for a payer, including the obligation to pay the newly classified employee vacation pay and other benefits owed for past services.

Whether you're an employer yourself or an advisor to business owners, what this risk emphasizes is the importance of having a contract in place with workers of all types. From both a business management perspective and a financial management perspective, any payer should have these agreements in place. At the same time, business owners must exercise caution with regard to employment legislation. This legislation varies from province to province, and payers are responsible for knowing what their specific obligations are as employers. Ultimately, the best way for payers to protect themselves as employers is by reflecting these provincial obligations in their employment agreements.

Payers must also be cautious when using independent contractor agreements that contain employment language. Referring to the CRA process described earlier in this article, if a contract reads like an employment agreement, it will not matter that the parties have called it a contractor position.

Finally, it's not enough to put contracts in place. Payers also need to review these contracts on a regular basis. Positions and roles can evolve over time, and someone who legitimately starts as a contractor may become a dependent contractor or an employee over time. Failure to navigate and properly document these changes can lead to a reclassification by the CRA, with the consequences discussed above.

Know the rules, and consult the experts

Retaining the services of workers can be a complex area for any business owner. The risk of reclassification keenly emphasizes the importance of knowing provincial legal requirements and federal tax obligations, and—fundamentally—the importance of having solid relationships with key professional advisors who can provide the right guidance. ■

[1] See the CRA publication *Employee or Self-Employed?* (RC4110(E) Rev. 18).

Robyn Campbell is a senior tax manager at Smythe LLP in Vancouver, where she specializes in providing tax compliance and advisory services to owner-managed clients.

Practical Strategies to Deal with the Impracticalities of the Tax on Split Income (TOSI)

By Robyn Campbell, CPA, CA

erhui1979/DigitalVision Vectors/Getty Images

"TOSI" became the new four-letter word for public practitioners back in July 2017, when the federal government released a consultation paper proposing new rules for the tax on split income (TOSI). The rules have evolved since that summer, and the confusion has only grown.

To the uninitiated, TOSI may seem simple: "There shall be added to a specified individual's tax payable under this Part for a taxation year the highest individual percentage for the year multiplied by the individual's split income for the year." The amount is reduced only by the dividend tax credit and the foreign tax credit on that income, and no other personal credits are permitted. There is complexity, however, and it stems from the definitions of "specified individual," "split income," and the exclusions. It is beyond the scope of this article to define these terms and exclusions, but every practitioner needs to learn and understand the new TOSI world and these definitions in particular.

What hasn't changed: TOSI applies, with few exceptions, to income and taxable capital gains from the disposition of non-public corporation shares to a non-arm's length person. Double the amount of this taxable capital gain will be included in income and re-characterized as a non-eligible dividend and taxed at the highest individual tax rate. What has changed: Whereas TOSI used to apply only to individuals under the age of 18, the new rules may be applied to individuals of all ages.

For those younger than 18, the implication of receiving split income is still straightforward (but undesirable): TOSI applies. Also straightforward is the test for individuals with a spouse over the age of 65: TOSI will not apply to the income of these individuals if the income would not have been subject to TOSI had it been taxed in the hands of the spouse. For everyone else, it's best to assume that the TOSI rules apply and then determine whether a strategy is available to deal with their application. And therein lies the complexity.

In this article, I outline some practical strategies to address the impractical issues the new rules seem to be causing. Note, however, that the Canada Revenue Agency (CRA) has not yet offered guidance on these strategies, and the wording of the *Income Tax Act* creates uncertainty. Only time will tell if these ideas are feasible. Therefore, readers are cautioned that there are risks associated with the strategies discussed here.

Excluded business test

The first strategy to deal with the TOSI rules is through the excluded business test. For the amount received to meet the excluded business definition, the individual (aged 18 or over) needs to be "actively engaged on a regular, continuous and substantial basis in the activities of the business in either (a) the taxation year … or (b) any five prior taxation years." Unfortunately, these terms are not defined and the requirements may differ based on the individual's age.

Let's say a family member sits on the board of directors of a company and receives a dividend in lieu of director's fees. Some suggested ways to meet the exclusion test would be to give the individual an official job title, provide them with business cards, have them submit time-sheets, and ensure that the meeting minutes indicate the individual's involvement/presence and list the topics discussed.

The risk, of course, is that the CRA may not agree the excluded business test has been met, in which case, the income will be subject to TOSI and taxed at the top rate.

Excluded shares test

The second strategy is through the excluded shares test. In over-simplified terms, TOSI will not apply if:

- At least 10% of the shares of the company, based on votes and value, are held by the individual;
- The business income is not derived from the provision of services or from a related business; and
- The corporation is not a professional corporation.

There are several issues with this test. The shares must be held directly by the individual (aged 25 or over). The shares cannot be held by a trust or holding company. If the shares were originally held by a trust or holding company, they would have to have been transferred to the individual directly. And even if they were transferred directly, holding these shares personally may not be a good idea from a non-tax perspective—the shares may have been held by a trust or holding company for any number of reasons, such as creditor proofing or probate planning. Further, transferring the shares to the individual may be a taxable event.

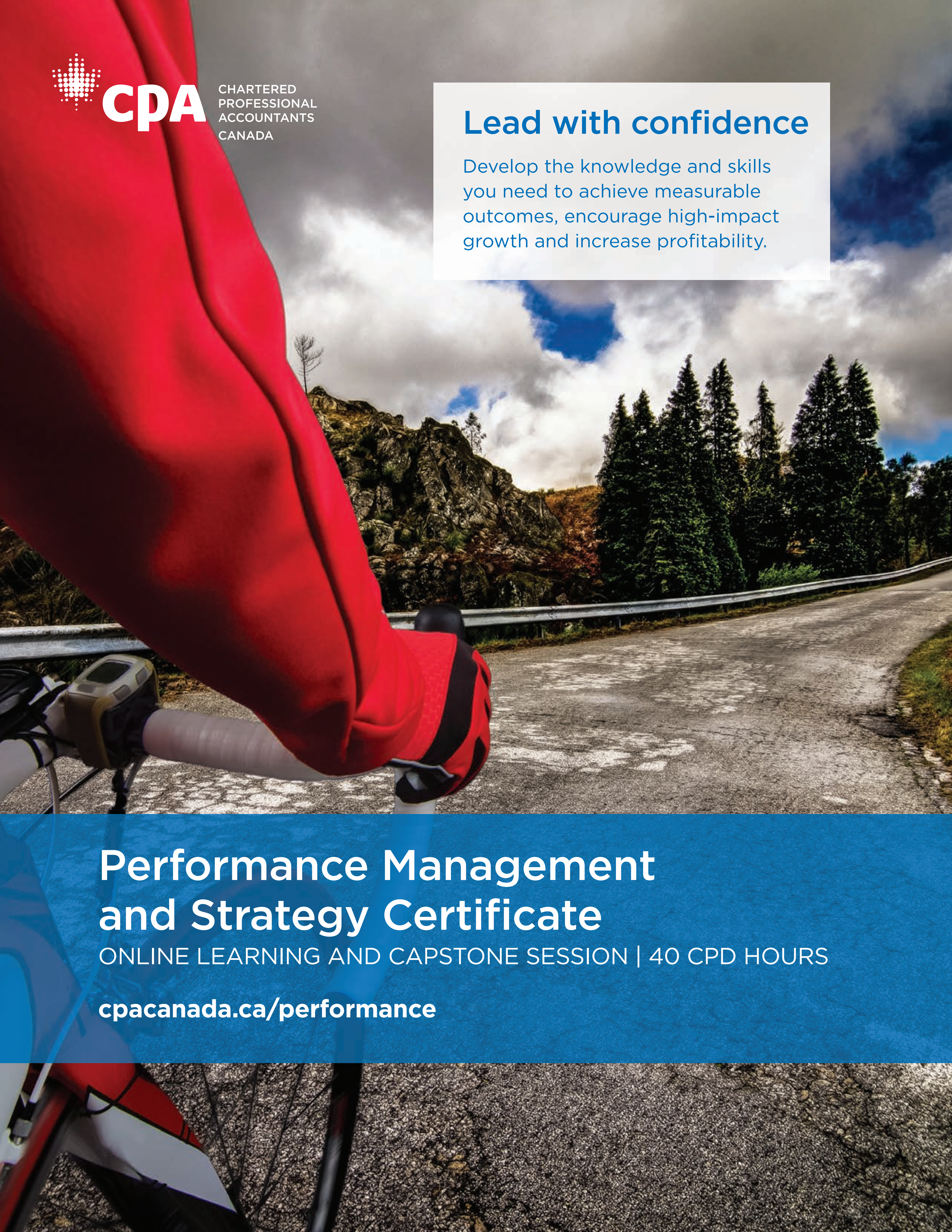
> *"... at the time of this writing, there are only limited* CRA Views *documents and no court cases to which we can refer."*

For the excluded shares test to be met, it is critical that "less than 90% of the business income of the corporation for the last taxation year of the corporation … was from the provision of services." However, the term "provision of services" is not defined ... anywhere. Normally, we would look to *CRA Views* documents or court cases to find the definition, but at the time of this writing, there are only limited *CRA Views* documents and no court cases to which we can refer. What to do? According to Statistics Canada, over 75% of small businesses provide services, so unless your client's small business is in the lucky 25%, it seems the excluded shares test may not be met. Meaning—you guessed it—the income is subject to TOSI.

Another way to try and meet the excluded shares test is to alter the legal form of the business but not its substance. As mentioned above, TOSI will apply if more than 90% of the corporation's business income is from the provision of services. To put this another way, at least 10% of the business income needs to come from the sale of goods. Is it feasible to change the legal form of the business to meet this percentage? Instead of just providing a service, can the business offer the same service by using its own product? For example, instead of providing upholstery services to furniture sellers, can the business be altered to purchase the raw materials, apply the upholstery services, and then sell the finished product? This may not be feasible, and it certainly seems to be the TOSI tail wagging the dog, but it is something to consider.

Treading carefully

We can expect clients to ask us whether TOSI applies to them. We can also expect and understand their frustration when we can't provide quick and easy answers. As the TOSI rules are complex and contain many undefined terms, public practitioners will need to research each situation carefully before providing any guidance. The only quick answer is that TOSI will likely apply, and the highest individual percentage should be applied to any split income. Admittedly, this feels like defeat, not planning. This is where we currently find ourselves in the new TOSI world. ■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Develop the knowledge and skills you need to achieve measurable outcomes, encourage high-impact growth and increase profitability.
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ONLINE LEARNING AND CAPSTONE SESSION | 40 CPD HOURS
cpacanada.ca/performance

PD EXPERTS

Introducing Your New Professional Development Website!

From CPABC's PD Administrative Team

Find learning options to support your career goals in a brand-new format designed with you in mind. Launched in February 2019, the new CPABC PD site uses the latest technology and best practices to meet the constantly evolving professional development needs of members. Along with its contemporary look and user-friendly design, the new site is optimized for mobile devices and incorporates a number of improvements based on member feedback. Here's a brief overview of some of the new features designed to improve functionality.

New and improved searchability

The new PD site makes it easier to find what you need. Ten new filters allow you to customize your searches to help you find the PD seminars you're looking for. For example, you can now search seminars by length, format (in-person, online, etc.), and type (conference, webinar, etc.). You can even search by instructor.

We've also upgraded the search function for the entire PD website to help you locate other information, including details on PD Passports, Executive Programs, and Nexus Days.

Bookmarks

You can now bookmark seminars of interest for future reference. Your bookmarks will be saved only on the specific device you use to mark them, so if you use multiple devices, be sure to choose one for all of your bookmarking!

More seminar details, updated in real time

You can now check the status of a seminar in real time. Are there still spots available? Has it been sold out? Has it been cancelled due to weather conditions? New technology allows this information to be updated continually, on a 24-hour basis. It also enables you to find more information on seminar instructors and venue-related details such as parking availability.

Access to seminar materials will soon be improved as well. Starting in May, you'll be able to go paperless (see facing page), with downloadable materials eliminating the need for bulky binders and handouts.

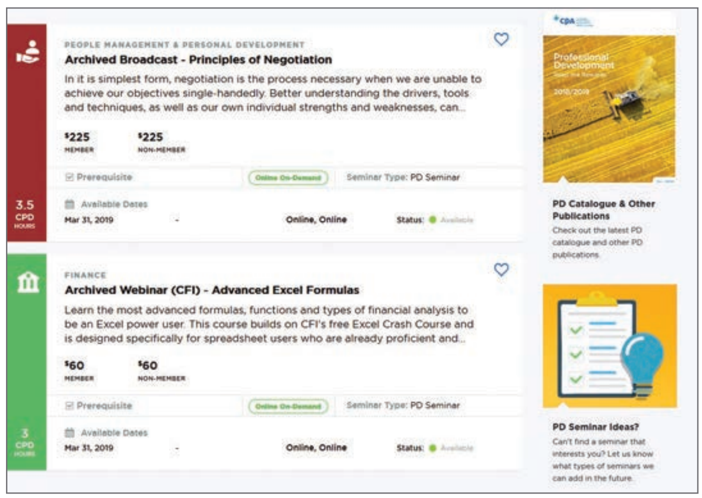
WEB-BASED PD:

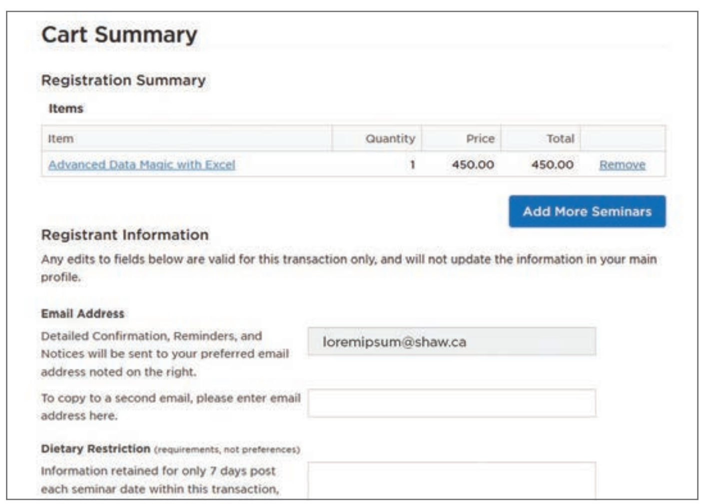
Learn where you want, when you want with web-based PD. All of our web-based seminars are PD Passport valid. You'll find these online options under "Delivery Format" on the new PD website at **pd.bccpa.ca**.

More efficient registration

The new PD site allows for a single sign-on (see facing page). After selecting a seminar(s), you will be prompted to register and pay by signing into CPABC's Online Services site using the same login information you already use to report CPD and pay dues.

While you're logged in, you now have the ability to view your seminar history and check your PD Passport usage history for the active passport year. Additionally, PD Passport holders can now pay using multiple passports or a combination of passport and credit card.



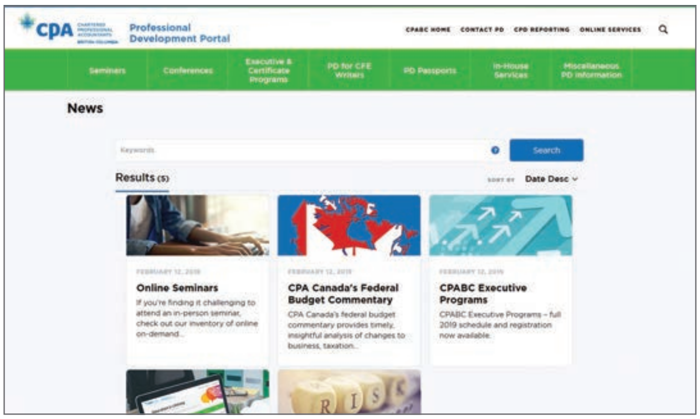


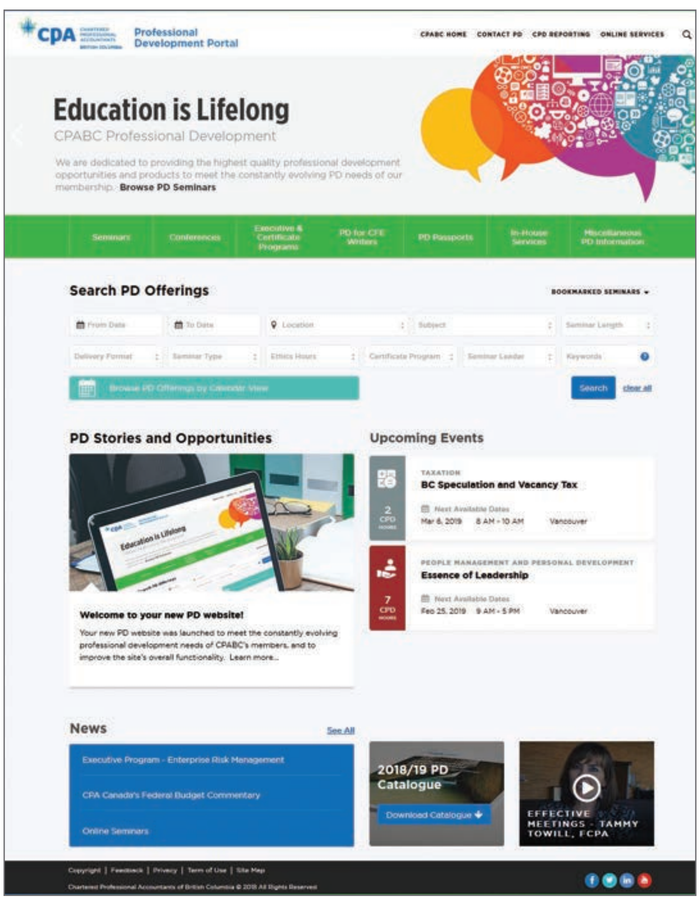
Showcase areas

Want the latest news? The homepage of the new PD site showcases our new PD seminars and initiatives, timely programs, upcoming events, important information, and video clips.

Check it out!

We invite you to explore your new PD website today at **pd.bccpa.ca**. ■





NOW AVAILABLE: SINGLE SIGN-ON TO REGISTER AND PAY

You can now register and pay for PD by logging into CPABC's Online Services using the same login information you use to make other CPABC-related payments. Once logged in, you can also:

- See and validate prerequisites for seminars.
- View PD Passport usage history.
- Use multiple PD Passports to pay for a registration.
- Combine a PD Passport and credit card to pay for a registration.

WE'RE GOING PAPERLESS!

As mentioned in the January/February 2019 issue of the magazine, CPABC's PD department is launching paperless seminar materials for the spring/summer PD program, which starts in May.* Participants will still be able to request paper copies of course materials at no additional charge until the launch of the fall PD program in September. From September onward, requests for paper copies will be subject to a fee.

Go paperless and enjoy these benefits:

- Ease of access to seminar materials – Sign into CPABC's Online Services site to download and then save materials on your own device, before and after seminars.
- Less clutter – Save shelf space by storing course materials on your own device(s).
- More flexibility and convenience – Enjoy being able to read, annotate, and search for content easily on your laptop or mobile device.

**The spring/summer PD program runs from May 1 to August 31, 2019.*

PD PROGRAM HIGHLIGHTS – UPCOMING TITLES FOR SPRING/SUMMER 2019

Visit us at **pd.bccpa.ca** for a complete list of available titles, dates, and locations.

PD NEXUS DAYS

Save the date for our upcoming PD Nexus days! Details on sessions and speakers will be provided in upcoming flyers and emails. You can also check for updates online.

Work/Life Balance Insights

June 17 | Vancouver

Finding and maintaining a healthy balance is challenging in today's complex world of uncertainty and volatility. Come join us at this biennial PD Nexus Day if you want to recharge and rediscover the equilibrium between career and personal well-being.

Info Tech Insights 2019

June 18-19 | Vancouver

Keeping up with the latest technologies and deciding which applications are worth implementing can be a daunting task. This PD Nexus day will show you what to watch for and offer practical technology solutions for today's busy accountants.

Business Insights Victoria

July 9 | Victoria

Designed for members living and working on Vancouver Island, this PD Nexus Day will showcase local speakers sharing regional insights. Don't miss this chance to network with peers and get inspired by new knowledge and skills.

Business Insights Vancouver

July 12 | Vancouver

This popular PD Nexus Day will provide accountants and financial professionals with a balanced and relevant mix of technical and practical information. Take some time to learn new ideas that you can bring back to your organization.

EXECUTIVE PROGRAMS

We're holding the following Executive Program offerings in Vancouver for the first time ever! Register before the early-bird deadline to save $300 off regular program fees. For more details, visit our website at **pd.bccpa.ca** under "Executive Programs."

Controller's Operational Skills Program

May 12-15 | Whistler
July 10-13 | Vancouver

This program will help you enhance your role on the management team by sharpening your skills in risk management and controls; ethical leadership; planning, budgeting, and forecasting; performance measurement approaches; and financial reporting. You will explore ways to maximize the effectiveness of your accounting department through staffing and structure, policies and procedures, and process and quality management.

CFO's Operational Skills Program

June 9-12 | Vancouver

This program will help you develop the core competencies expected of a CFO. You will explore corporate governance, risk management, and the latest opportunities for co-operation tools and applications. You'll also examine the relationship between strategy and risk-taking, learn how to drive your organization's mission and success, and hone the planning, budgeting, and internal control competencies that enable efficient and effective operations.

CFO's Leadership Program

June 12-15 | Vancouver

This program will give you critical insights into leading practices in management and leadership. It will also provide the opportunity to apply tools and skills to your own work, share experiences with your peers, and set actionable goals.

CFO as Navigator: Steering the Enterprise towards Value-Creating Growth

July 17-20 | Vancouver

This highly interactive program is designed to help you become a well-rounded CFO. It will cover topics such as value-creating growth, value metrics, a best-in-class management reporting platform, enterprise dashboards, performance metrics, strategy maps, talent management, and incentive design.

PD SPRING/SUMMER 2019

Our spring/summer 2019 PD program, which runs from May 1 through August 31, will be open for registration in late March. Watch for a copy of the Spring/Summer 2019 PD Catalogue in the mail or check our website at **pd.bccpa.ca** for an updated schedule and detailed course descriptions.

CHARTERED PROFESSIONAL ACCOUNTANTS BRITISH COLUMBIA

The CEO Program: Acquiring the Edge and Leading with Purpose

September 16-19 I Whistler

This advanced program is designed for current and aspiring leaders seeking to excel in the upper echelons of executive responsibility.

The Optimal Negotiator

November 18-21 I Whistler

This stand-alone program is for professionals at any level who want to master the art of negotiation.

EMAIL pdreg@bccpa.ca
WEB pd.bccpa.ca/pd-in-depth

CHARTERED PROFESSIONAL ACCOUNTANTS BRITISH COLUMBIA

What new features will you find?

- A more user-friendly layout that reflects member feedback.
- Expanded search functions that make it easier to find the seminars you need.
- Seminar details updated in real time.
- Bookmarking options for later reference.
- Most importantly, the ability to *go paperless!* Starting in May 2019, you'll be able to download seminar materials. No more bulky binders and handouts!

EMAIL pdreg@bccpa.ca
WEB pd.bccpa.ca/pd-in-depth

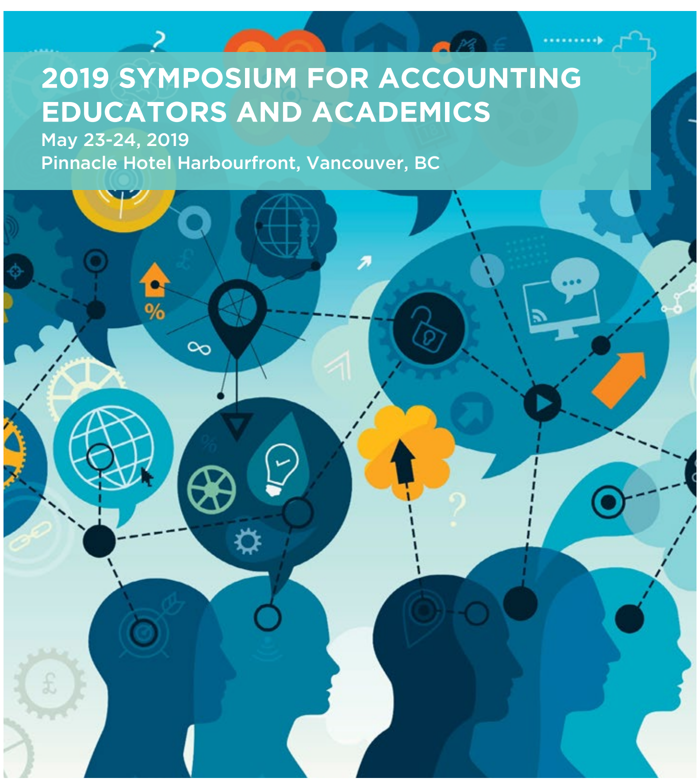
EVENTS

Save the Date: CPAEF Accounting Educators' Symposium Coming Up in May

The Chartered Professional Accountants' Education Foundation of British Columbia (CPAEF) will be holding its biennial Accounting Educators' Symposium on May 23 and 24 in Vancouver. More than 125 accounting academics from across BC are expected to attend the two-day event, which will include sessions on:

- Indigenous student success;
- Blockchain solutions and analysis;
- Corporate reporting expectations;
- Entrepreneurial competencies for CPA students;
- The integration of data analytics;
- The impact of taxation policy;
- Reporting issues in the cannabis industry; and
- An update on the CPA competency map.

The Accounting Educators' Symposium is fully funded by the CPAEF through the generous donations of CPABC members. Registration is open to CPABC members who currently hold full-time positions (contract or tenured) at accredited BC post-secondary institutions. For more information on the symposium or on the CPAEF, contact David Chiang, CPA, CA, CPABC's vice-president of member advice and programs, at **dchiang@bccpa.ca**.



DrAfter123/DigitalVision Vectors/Getty Images

CPABC Spring Pacific Summit: Registration Is Open!

May 15-17, 2019 – Vancouver Convention Centre East

miroslav_1/iStock/Getty Images

Join us at the Spring Pacific Summit to deepen your knowledge, learn the latest best practices for business and accounting professionals, and get inspired.

Themed "Stronger Together," the summit will give you practical advice on working productively in a multigenerational and multicultural workplace, working effectively with different business models, and applying the latest technologies and technical updates.

The summit's three keynote speakers will provide further insights on how to achieve success through inclusiveness, diversity, and collaboration, sharing strategies CPAs can use to strengthen their business and leadership capacity. In particular:

- Diversity and inclusion consultant Ritu Bhasin will describe how authenticity can increase empowerment, innovation, and inclusion.
- Award-winning performance coach Ivan Joseph, PhD, will share his confidence-boosting strategies to help you and your team thrive.
- Thought leader Eric Termuende will share his insights on the future of work and explain how you can drive engagement in your workplace culture through connection and trust.

As always, the summit will also provide an extensive selection of CPD sessions led by subject matter experts, as well as a variety of networking opportunities.

Save $100 by registering before the early-bird deadline of April 15, 2019.

The 2018 Spring Pacific Summit was a sold-out event, so avoid disappointment by registering early at **bccpa.ca/pacificsummit**!

SAVE THE DATE
2019 Fall Pacific Summit: Ingenuity Is Everywhere

September 25-27, 2019* – Fairmont Chateau Whistler

*Details about the 2019 Fall Pacific Summit will be provided online at **bccpa.ca/pacificsummit** in June.

ANNOUNCEMENTS AND ACCOLADES

Kudos!

Michael Bonshor, CPA, CMA, a member of the Dzawada'enuxw First Nation and president and CEO of Visions First Nations Financial Services in Vancouver, has been appointed to the board of directors of BC Infrastructure Benefits Inc., the Crown corporation responsible for executing BC's Community Benefits Agreement.

Paulina Cameron, CPA, CA, has been appointed CEO of the Forum for Women Entrepreneurs in Vancouver. Paulina previously served as the regional director for Western Canada for Futurpreneur Canada in Vancouver.

Kate Furber, CPA, CA, an assurance partner with PwC Canada's Vancouver office and private company services leader for the firm's BC region, has been recognized with a 2019 Influential Women in Business (IWIB) Award from *Business in Vancouver*. Look for a recap of the IWIB Awards in our May/June issue.

Mary Hemmingsen, CPA, CA, executive vice-president and CFO of Northwest Innovation Works in Vancouver, has been appointed to the board of directors of Stuart Olson Inc. in Calgary. Mary serves on the board's audit committee and on its health, safety, and environment committee.

*Do you have an announcement you'd like to share in the magazine? Email us at: **infocusmag@bccpa.ca***

Mark Patterson, CPA, CA, an assurance partner with PwC Canada's Vancouver office, has been appointed as PwC's mining leader for the BC region. Mark also serves on the board of the Canadian Institute of Mining, Metallurgy and Petroleum.

Doug Slater, CPA, CMA, has been promoted to director of regulatory affairs at FortisBC's Surrey office. Prior to this appointment, Doug served as the general manager for FortisBC Alternative Energy Services in Vancouver.

Three CPAs on Community Living BC board of directors
Nelson Chan, CPA, CMA, and **Simon Philp, FCPA, FCMA**, have been appointed to the board of directors for Community Living BC (CLBC). Nelson is the CFO for the Capital Regional District, Capital Regional Hospital District, and Capital Region Housing Corporation in Victoria, and a member of the board of governors for Royal Roads University. Simon is CIBC's market vice-president of commercial banking for Vancouver Island, Central and Northern BC, and the Yukon, and a past chair of CPABC's Transitional Steering Committee. Nelson and Simon join **Barbara Carle-Thiesson, FCPA, FCA**, a partner and business advisor with MNP's Nanaimo office and a past president of her legacy accounting body, who joined the CLBC board in 2016 and currently serves as its vice-chair.

Nelson Chan

Simon Philp

Barbara Carle-Thiesson

Nastco/iStock/Getty Images

***Vancouver* magazine Power 50**
Vancouver magazine recently named two CPABC members to its 2018 Power 50 list. Congratulations to **Lori Mathison, FCPA, FCGA, LLB**, president and CEO of CPABC, and **Brandt Louie, FCPA, FCA**, chair and CEO of both Georgia Main Food Group (formerly H.Y. Louie Co.) and London Drugs.


Lori Mathison


Brandt Louie

Merger announcement
MNP LLP would like to announce three recent mergers. TW Hawes Inc., led by **Terry Hawes, CPA, CGA**, has merged with MNP's Port Moody office; KH Demers Inc., led by **Donna Demers, CPA, CGA**, has merged with MNP's Terrace office; and the Williams Lake branch of FBB Chartered Professional Accountants LLP, led by **Douglas (Kane) Fraser, CPA, CA**, has merged with MNP's newly established Williams Lake office.

Congratulations to all!

CPAS IN THE COMMUNITY

Giving Back—CPAs in the Community

CPABC members, candidates, and students participated in a number of charitable events this winter to support causes in their communities:

- **Kamloops Food Bank Society –** In November, members of the CPABC Kamloops/Cariboo Chapter sorted and distributed food for the Kamloops Food Bank (**kamloopsfoodbank.org**). The food bank serves approximately 7,000 individuals each year, more than 30% of whom are under 18.
- **MNP Canada Games Torch Relay –** In the lead-up to the 2019 Canada Games, which took place in Red Deer, Alberta, on February 15, the MNP Canada Games Torch Relay visited 48 communities across the country, with 26 torch relay stops and 22 celebration stops. Members of the CPABC Fraser Valley Chapter came out to support the celebration stop in Abbotsford on November 27 (**canadagames.ca**).
- **Mustard Seed Street Church –** In December, the CPABC Victoria/Southern Vancouver Island Chapter held a "Casino Royale"-themed social event at the Hotel Grand Pacific to raise funds for the Mustard Seed Street Church (**mustardseed.ca**). The church has been fighting hunger in Victoria since 1975.
- **Martin Family Initiative (MFI)Accounting Mentorship Program –** In January, 15 CPAs from Surrey and Delta signed on to become mentors with the Accounting Mentorship Program,* created by the Martin Family Initiative (**themfi.ca**) and CPA Canada. These 15 practitioners will mentor a group of Indigenous students from local high schools, with plans to meet monthly until the end of the 2019 school year.
- **Camosun College Foundation –** In February, the CPABC Victoria/Southern Vancouver Island Chapter hosted its annual Chinese New Year gala dinner and silent auction to raise funds for the CPA Award in Accounting, which is offered through the foundation (**camosun.ca/about/foundation**). Several thousand dollars were raised by the more than 150 attendees at this sold-out event.
- **Quest Food Exchange –** Also in February, 20 members of the CPABC Vancouver Chapter sorted and distributed food at Quest Food Exchange (**questoutreach.org**), an organization that helps provide healthy, affordable food to people in need.

Want to get involved in upcoming events?

If you'd like to participate in upcoming CPABC community events, be sure to check your local chapter website (**bccpa.ca/members/chapters**) for community engagement opportunities. And if you have a community event you think CPABC members, candidates, and students may be interested in supporting, contact your local chapter leader online or email David Chiang, CPA, CA, CPABC's vice-president of member advice and programs, at **dchiang@bccpa.ca**.

* The goal of the MFI mentorship program is to support Indigenous students through their high school years by promoting the benefits of post-secondary education and introducing them to different business environments and potential job opportunities.

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SNAPSHOT:

Nadine Haddad, CPA

The job: Finance lead at British Canadian Importers, a supplier and distributor for the food industry.

Background: Born and raised in Lebanon, where she earned an MBA in 2001. Immigrated to Canada in 2013.

Making the CPA transition: "My training in Lebanon was all transferable, but I needed the CPA to validate my background and update my knowledge. CPA helped me with that extra mile—like healthy change management and building proper internal controls into any ERP system so the reporting can be reliable."

Advice for international CPA candidates: "Your international training will become more relevant to the Canadian business community when you back it up with a CPA designation. I take pride in my accomplishment and the fact that I now belong to one of the most trusted organizations in the country. If I was able to do it (with a full-time job and a family to look after), so can you!"

Giving back as a CPA mentor and ambassador: "CPA made such a huge difference in my life. Now I want to inspire others."

Hidden talent: Award-winning baking skills (no, really).

Read the full interview at **bccpa.ca** under Careers > CPABC Profiles.

Photo by
Kent Kallberg Photography


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Life Insurance | Long Term Disability Insurance | Critical Illness Insurance | Accidental Death and Dismemberment | And more...