

ANNUAL REPORT

**CHARTERED PROFESSIONAL ACCOUNTANTS'
EDUCATION FOUNDATION OF BRITISH COLUMBIA**

2019/20

Table of Contents

| | |
|---|-----------|
| Message from CPAEF Board Chair | 3 |
| INTRODUCTION | 4 |
| MISSION AND GOVERNANCE | 4 |
| KEY PERFORMANCE INDICATORS | 4 |
| Deliverables | 4 |
| Financial performance | 4 |
| ABILITY TO DELIVER DESIRED RESULTS | 5 |
| Capital resources and liquidity | 5 |
| Net assets..... | 5 |
| Non-financial resources | 5 |
| 2019/20 RESULTS..... | 5 |
| Revenues..... | 5 |
| Excess of expenses over revenues | 6 |
| RISKS | 15 |
| OUTLOOK FOR 2020/21 | 15 |

Message from CPAEF Board Chair

For most of the 2019/20 fiscal year, the CPA Education Foundation ("CPAEF" or "Foundation") carried on in a business as usual state. However, on March 11, 2020, the World Health Organization ("WHO") declared the COVID-19 outbreak a global pandemic.

COVID-19 has caused significant disruption in the world's economy. CPAEF is monitoring the situation, which continues to evolve, to assess the nature and extent of COVID-19 impacts on the Foundation's finances and investments in the year ahead.

Where practicable, CPAEF intends to continue to provide a range of supports to help accounting faculty teaching at BC universities and colleges through the Speaker Series program, doctoral support in the form of forgivable loans, academic symposia and events, and various endowments supporting a professorship, chair, teaching excellence award and fellows at BC's two research universities (SFU and UBC).

Further, CPAEF intends to continue its support of accounting students attending BC post-secondary institutions and the CPA professional education program (PEP) with a wide range of scholarships and bursaries.

The impact of COVID-19 on accounting faculty and students make these CPAEF supports more relevant than ever before. To our wonderful donors, I thank you for your past support. As CPAEF faces the economic challenges that lie ahead, your continued generosity will be extremely important to ensure the Foundation's programs continue to support the advancement of accounting education in BC.

Brenda Waechter, FCPA FCGA
Board Chair



Photo by Kent Kallberg

MANAGEMENT DISCUSSION AND ANALYSIS

INTRODUCTION

This Management Discussion and Analysis (**MD&A**) will present and discuss the operations, performance and financial condition of the Chartered Professional Accountants' Education Foundation of British Columbia (CPAEF or the "Foundation") for the period ended March 31, 2020, as well as the plans and outlook for 2020/21. The MD&A should be read in conjunction with the Foundation's audited financial statements for the years ended March 31, 2020 and March 31, 2019.

MISSION AND GOVERNANCE

The mission of the Chartered Professional Accountants' Education Foundation of British Columbia (CPAEF or the "Foundation") is to advance accounting education in BC. CPAEF intends to achieve this goal by enhancing the quality and quantity of students entering the profession, providing support for those who deliver accounting education including relevant and practical research, and stimulating the ongoing educational experience of members and students of CPABC.

CPAEF elects its Board of Governors (the "Board") from candidates recommended by the provincial Board of CPABC. The Board includes members of CPABC interested in education who can help CPAEF work towards its vision and to achieve the goals and strategies as set by the Board. A member of the CPABC Board sits on the CPAEF Board and serves as Board liaison.

KEY PERFORMANCE INDICATORS

The Foundation operates in the not-for-profit sector. It relies on financial indicators to ensure that the resources entrusted to it are used efficiently and in an appropriate manner. Several non-financial indicators are also used, and together with financial indicators, these play a significant role in determining what drives the entity and how performance is measured.

The primary indicators of success in achieving the mission, strategy, and key commitments are deliverables and financial performance.

Deliverables

CPAEF regularly reviews deliverables through various reporting processes to the Board to ensure ongoing alignment with the Foundation's goals.

Financial performance

The Foundation sets financial targets through its annual budgeting process. Performance is measured, in part, by the extent to which financial objectives have been met, and by how effectively these financial resources have been managed. Measurement is based on actual financial results for the year, compared to the budget, the previous year's results and overall objectives.

ABILITY TO DELIVER DESIRED RESULTS

The ability to deliver results is dependent on three factors: capital resources and liquidity, net assets, and non-financial resources.

Capital resources and liquidity

At March 31, 2020, the Foundation had cash, short and long term investments totalling \$3.04 million (2019 - \$3.53 million). Investments are presented at market value. CPAEF investment portfolio consists of mutual funds on which it earns interest, dividends and capital gains income.

In addition, CPAEF holds \$345,000 in contributed principal with the Vancouver Foundation. The market value of these funds at year-end is \$475,547 (2019 - \$522,652). In accordance with the provisions of the Vancouver Foundation Act, these amounts are held permanently by the Vancouver Foundation and are not reported in CPAEF financial statements. CPAEF has the right to receive the investment income on these funds, which amounted to \$20,423 in the current year (2019 - \$19,752).

Net assets

Net assets at March 31, 2020, totalled \$3.05 million (2019: \$3.51 million), comprising approximately: \$242,000 (2019: \$245,000), in scholarship and endowment funds which are externally restricted by the contributors; \$1,824,000 (2019: \$1,782,000), in net assets internally restricted by the Board related to donations from members and bequests; and \$984,000 (2019: \$1,479,000), in unrestricted net assets.

Non-financial resources

The Foundation relies on experienced volunteers to carry out its mandate and from staff of CPABC to support its activities. These volunteers and CPABC staff ensure that collective goals are achieved.

2019/20 RESULTS

Revenues

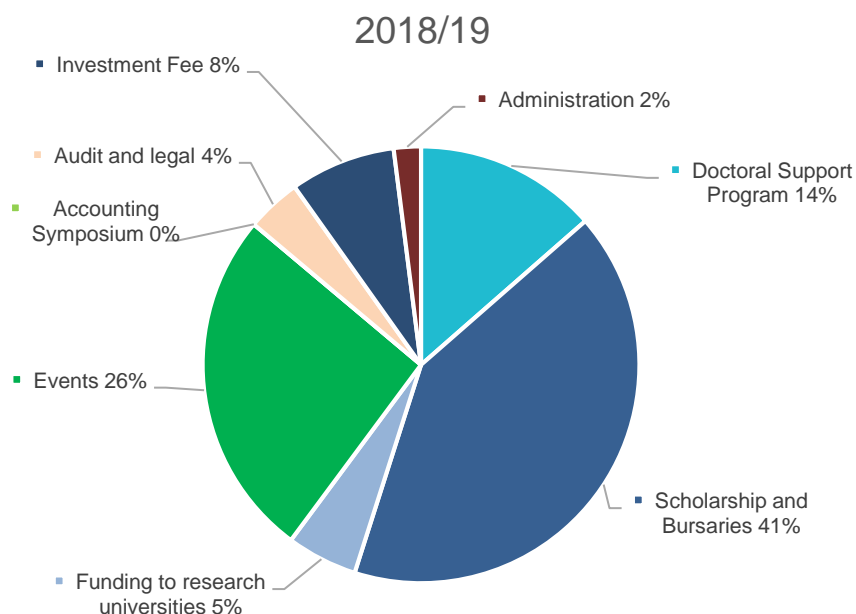
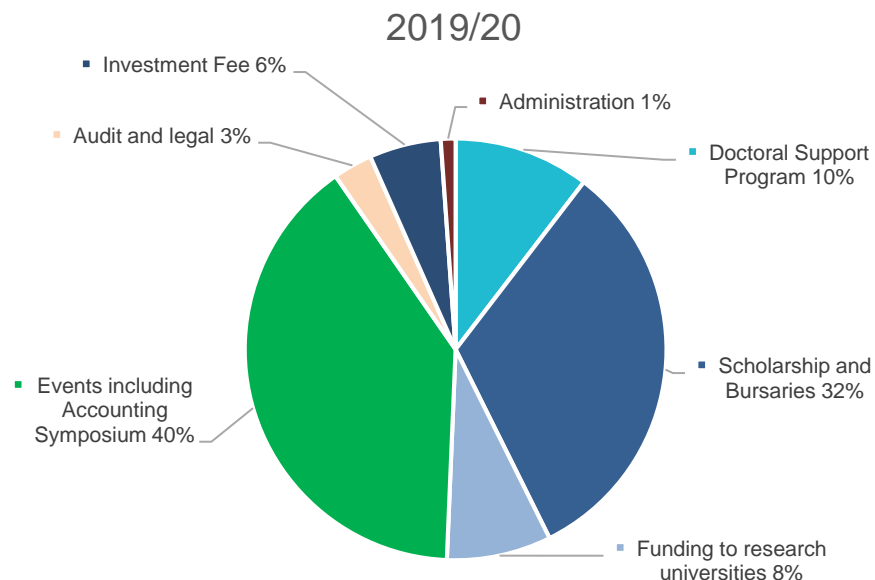
The primary sources of funding for the Foundation's programs and services are from long-term investment income and donations.

The primary objective of the overall investments is preservation of capital, with secondary objectives of maximizing return on investments, providing sufficient liquidity to allow the organization to meet its changing cash requirements, and cash flow generation. The goal is to achieve an annual return that exceeds a benchmark based on the asset allocation weighting.

In 2019/20, CPAEF's investment portfolio generated a loss of \$255,000 (2019: income of \$154,000) in a context of high market volatility. The COVID-19 pandemic caused severe deterioration of the market conditions resulting in an unrealized loss on the portfolio of approximately \$511,000 (2019: unrealized loss of \$13,000).

Expenditures, programs, and services

In 2019/20, the Foundation's financial resources were invested into the following programs and services, as set out in the respective annual financial statements:



Excess of expenses over revenues

The Foundation's plans were to meet its goals while also prudently managing the funds entrusted. In 2019/20, the Foundation incurred an excess of expenses over revenues of approximately \$457,000 (2019: collected revenues in excess of expenses of \$33,000) mainly due to the Accounting Educators Academic Symposium held on a biennial basis, and the decline in the investment portfolio. The investment portfolio generated a total loss of (\$255,000) (2019: income of \$154,000) of which (\$511,000) was due to an unrealized loss on the portfolio (2019: unrealized loss of \$13,000).

Support for Students

CPAEF offers scholarships and bursaries to students in several categories: students attending post-secondary institutions (BC colleges or universities), students taking preparatory courses, and candidates enrolled in the CPA Professional Education Program (PEP). CPAEF also offers a bursary program to support BC post-secondary accounting students experiencing financial need and for CPA members who are pursuing their MBA and who have the intent to teach in academia. Further, CPAEF has a matching awards program whereby CPABC chapters can donate funds to be matched by the CPAEF in offering new awards at local BC colleges and universities.

Awards

In 2019/20, approximately \$92,900 (2019 - \$91,500) was awarded in scholarships and bursaries by the Foundation.

CPAEF Awards at Post-Secondary Institutions:

Various awards were available to students attending every post-secondary educational institution in BC, either through scholarships specific to a particular institution or through several scholarships available to students applying from one of ten institutions that do not have a scholarship unique to their own institution.



BCIT Student Awards Event on June 18, 2019.

CPAEF Award recipients Vivian Carvalho (second from right) with her proud family.

Photo used with permission (©2019 CPAEF).

Okanagan College Student Awards Night on November 21, 2019.

CPAEF Governor Maxine DeHart (middle) with CPAEF Award recipients. This year, the following Okanagan College students received awards: Erum Ahmad, Kierra Bootsma, Madison Deutscher, Shane Matheson and Zachary Plaxton.

Photo by Okanagan College and used with permission.



CPAWSB Professional Education Program (PEP) Award Recipients:

In addition, there were several awards available for students in the CPA Western School of Business (CPAWSB) enrolled in the professional education program or students taking preparatory courses. Raffaella Pate Forti from Douglas College and Lize Mirela da Silva Lopes de Oliveria from Langara College each received the CPAEF Professional Education Program (PEP) Award valued at \$1,000. These awards are for students graduating from a BC post-secondary institution and paid upon admission to CPAWSB PEP.

CPAWSB Preparatory Course Award Recipients:

Eight students received CPAEF Preparatory Scholarships worth \$500 each for top scores in selected preparatory course modules. For Intermediate Financial Accounting, the recipients of the ACCPAC Scholarships were Clinton Rose (Victoria), Petra Sottnerova (Vancouver), Lenka Cozlovskii (New Westminster) and Kaihua Wu (Nanaimo). For Audit and Assurance, the recipients of the David B. Reid Scholarships were James McIntosh (Port Moody), Aaron Shonwise (Victoria), Sarena Hansel (Surrey) and Rayann Cross (Mission).

CPAEF Bursaries:

In addition, there were various bursaries for BC students and candidates enrolled in CPAWSB based on financial need and some which are based on specific criteria, such as single parent or recent immigrant. And, there are bursaries for post-secondary students who intend to enter the CPA program. During the year, 15 students across the province received bursaries ranging from \$1,000 to \$2,500.

Matching Scholarships:

There are a number of “matching awards” whereby CPABC Chapters and Associations can set up an award and apply for matching contributions from the CPAEF.

During the year, the CPABC Burnaby/New Westminster Chapter created two new awards. The first award was for \$1,500 established at SFU|Beedie School of Business to recognize a 3rd or 4th year student in the Bachelor of Business Administration program with a concentration in accounting. The second award was for \$1,000 established at Douglas College to recognize a 3rd or 4th year student in the BBA program with a concentration in data analytics.

Also, the CPABC North Shore / Sunshine Coast Chapter created a new award for \$1,000 at Capilano University for a 3rd or 4th year business student.

All of these awards are open to students who have expressed their intention to enter the CPA program after graduation and are funded for a minimum of three years.



[Photo at left] CPABC Burnaby / New Westminster Chapter leaders present cheque to SFU|Beedie representatives to create new matched award.

[Left to right] Lisa Higashi (SFU|Beedie), Yina Wu CPA CGA (Chapter treasurer), Barb Martineau (Director Advancement, SFU|Beedie), Dr. Peter Tingling (SFU|Beedie faculty and member of the CPABC Board) and Joanne Liu CPA CGA (Chapter chair).

Photo by CPAEF ©2019.

[Photo at right] CPABC Burnaby / New Westminster Chapter leaders attend Douglas College community event. The chapter created a new matched award at the college.

[Left to right] Joanne Liu CPA CGA (Chapter chair), Shirley Mauger CPA CGA (Douglas College faculty and head of the accounting program) and Han Shu CPA CA (Chapter past-chair).

Photo by the CPAEF © 2019.



[Photo at left] CPABC North Shore/ Sunshine Coast Chapter presents donation to CPAEF to create new matched award at Capilano University.

[Left to right] Stanley Chang FCPA FCA (former treasurer of CPABC) received cheque from Raji Dhaliwal CPA (Chapter treasurer). Photo by CPAEF ©2019.

CPAEF matched awards are available at these post-secondary institutions across BC:

- **BCIT** – CPABC Vancouver Chapter Award
- **Camosun College** - CPABC Victoria/Southern Vancouver Island Chapter Award
- **Capilano University** – CPABC North Shore/Sunshine Coast Chapter Award
- **Douglas College** – CPABC Burnaby/New Westminster Chapter Award (New)
- **KPU** – CPABC Surrey/Langley/North Delta Chapter Award, CPABC Richmond/South Delta Chapter Award
- **Langara College** – CPABC Vancouver Chapter Award
- **Okanagan College** - Crowe MacKay LLP Awards; CPABC Okanagan Chapter Award
- **SFU** – CPABC Surrey/Langley/North Delta Chapter Award, CPABC Burnaby/New Westminster Chapter Award (New)
- **TRU** - CPABC Kamloops/Cariboo Chapter Scholarship and Bursary
- **UBC** - Maharaj & Co. Scholarship and Bursary
- **UNBC** - Chan Foucher LeFebvre Nelson Izgorean Naphtali Scholarship
- **University of the Fraser Valley, Trinity Western University and Kwantlen Polytechnic University** – FVCPAA Scholarships

Support for Educators

CPAEF has various supports for educators including professional development for members in academia, doctoral support forgivable loans, grants to bring speakers to business schools and grants for practical and relevant research.

2019 Accounting Educators Academic Symposium

In May 2019, CPAEF hosted its biennial academic symposium in Vancouver BC. This two-day symposium provided over 100 accounting faculty from 18 BC post-secondary institutions an opportunity to meet each other, learn new ideas and share teaching practices. The symposium featured the following speakers:

- **Sheldon Bennett**, Chief Operating Officer at DMG Blockchain, who spoke about developing strong data analytics competencies in emerging technologies such as supply chains using blockchain analytics.
- **Dr. Efrim Boritz** FCPA FCA, CPA Ontario Chair in Accounting at Waterloo University and Head of Assurance and Director of the Centre for Information Integrity and Information Systems Assurance, who spoke about changes in the CPA Competency Map to increase emphasis on data analytics and information systems (DAIS).
- **Anita Cyr** CPA CA, Associate Chief Accountant at the BC Securities Commission, with an update on financial reporting in the cannabis sector.
- **Dr. Virginia Drywater-Whitekiller**, a faculty member at Northeastern State University (NSU) in Oklahoma, Fulbright Chair and Jarislowsky Foundation Visiting Research Chair in Aboriginal Studies at Vancouver Island University, who spoke about NSU's experience supporting indigenous student success.
- **Lara Greguric** CPA CA, Executive Vice-President CPAWSB, with an update on the CPA Competency Map.
- **Dr. Kevin Milligan**, Professor of Economics at the Vancouver School of Economics at UBC, who spoke about taxation policy using examples from the GST and HST referendum in BC to explain societal views on different forms of taxation.
- **Christie Stephenson**, Executive Director of the Peter Dhillon Centre for Business Ethics at UBC who spoke about the increase in non-GAAP measures and the emergence of new reporting frameworks.
- Panel discussion moderated by **Chris Burnley** FCPA FCA about instilling entrepreneurial competencies in new CPAs. Panel included **Matthew Anderson** CPA CA (co-founder of A+K Robotics), **Richard Lancaster** CPA CMA (Proprietor of Black Widow Winery) and **Bob Wang** CPA CA (founder of Legacy Advantage which is now part of Deloitte CTRL).
- Research updates by **Dr. Karel Hrazdil** PhD CPA CGA, Associate Professor at SFU|Beedie, and **Dr. Fred Pries** PhD FCPA FCA, Professor Emeritus at Guelph University and former Vice-Chair of the Audit and Assurance Standards Board of Canada.



Christie Stephenson speaking at the 2019 CPAEF Accounting Educators Academic Symposium. Photo by CPAEF ©2019.



Panel discussion moderated by Chris Burnley FCPA FCA (left) on how to instill entrepreneurial competencies in CPA students. Photo by CPAEF ©2019.

Speaker Series Program

Since 2011, twelve BC post-secondary institutions have received over \$80,000 in financial support to assist them in bringing noteworthy speakers to their schools to enhance accounting faculty development. Each school is eligible for funding of up to \$2,500 up to twice a year.

During the year, Speaker Series funding was granted to the following institutions:

KPU held a seminar in September 2019 on “Integrating Data Analytics and Information Systems into the Accounting Classroom” with **Dr. Guido Geerts** PhD, a Professor and Ernst & Young Faculty Scholar at the Lerner College of Business at the University of Delaware.

TWU held a seminar on November 13, 2019 featuring **Andrew Hansen**, an alumnus of TWU, who has been recognized as a “Top 30 Under 30” by BC Business Magazine. Hansen spoke to both faculty and students about the keys to success and how education plays a pivotal role in career advancement.

Douglas College held two Speaker Series seminars. The first was held on June 6, 2019 and featured a panel discussion on “Data Analytics” with **Gerry Akkerman** (Translink), **Scott MacEachern** CPA CA (SFU|Beedie), **Nicholas Mobilio** CPA CA (PwC) and **Cathy Zhang** CPA CGA (Douglas College). A second Speaker Series seminar was held on December 3, 2019 covering “Teambuilding and Collaboration” with **Kandis Neth** PEng, M.Ed., a learning and development specialist from Juna Consulting based in Edmonton. This session supported faculty by developing skills in leading students through collaborative learning using the DISC Model of Human Behaviour and identifying student projects that encourage teamwork.



Douglas College faculty taking part in the CPAEF Speaker Series event on December 3, 2019 with Kandis Neth PEng, M.Ed.

Photo by Douglas College Foundation and used with permission.

PD Passports for Academic Members

CPAEF supports the professional learning and development for CPABC members in academia with a *PD Passport for Academic Members* which entitles the recipient to two days of CPABC PD paid for by CPAEF. A total of 132 (2019 - 128) CPABC members in academia registered under this program.

Doctoral Support Program

CPAEF has a forgivable loan program whereby a CPABC member who is pursuing doctoral studies can apply for a loan of up to \$10,000 per annum for a maximum of four years. The loan is forgiven once the recipient has successfully earned their doctorate and teaches accounting or related topics at a BC university immediately upon completion of their doctorate. For each year of teaching, one annual loan installment is forgiven.

During the year, one new doctoral support application was approved and will receive funding commencing in 2020/21. **Tara Clowes** CPA CA is pursuing her Doctor of Business Administration (DBA) from Athabasca University. Her area of research is in the training of new CPAs in the area of Value Added Taxes (VAT) and the impact of VAT on various provincial and federal government revenue streams.

The following members have previously been approved for doctoral support and are at various stages of completing their doctoral studies: **Erin Egeland** CPA CGA is pursuing a Doctor of Education in Educational Leadership and Policy at the University of British Columbia and will research pedagogical applications of financial literacy in the Kindergarten to Grade 12 curriculum in BC; **Jeffrey Kent** CPA, CA, is pursuing his Doctor in Business Administration from Athabasca University with a research focus on managerial accounting techniques within small and medium sized businesses, specifically within the business of sport; and **Chris He** CPA, CGA, is pursuing his doctoral studies at Florida Atlantic University and completing his research on the systemic differences in earnings management including the possible impact of cross-country differences in culture on earnings management.

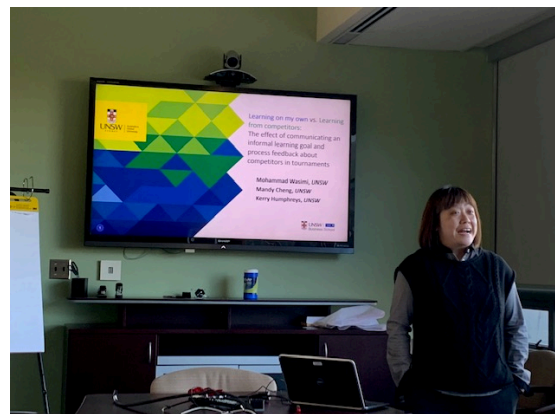
Faculty Development and Research Grants

CPAEF provides grants to support faculty development and advance relevant and practical research at BC's two research universities – SFU and UBC.

During the year, 16 sessions were held to support faculty development at these institutions.



SFU - **Dr. Tian Xiao Li** from Georgetown University in October 2019. Photo by Ray Zhang used with permission.



SFU - **Dr. Mandy Cheng** from University of New South Wales in September 2019.

Photo by Ray Zhang used with permission.

In addition, the CPAEF provided the following grants to support faculty research:

SFU

A \$5,000 grant to support **Dr. Karel Hrazdil** PhD CPA CGA, professor of accounting and director of the executive MBA program at SFU|Beedie School of Business, research “Measuring executive personality using machine-learning algorithms: A new approach and validity test.”

This paper was accepted for publication in the Journal of Business Finance and Accounting and was presented at the CPAEF Accounting Educators Academic Symposium.



Dr. Karel Hrazdil PhD CPA CGA presenting a short treatise of his research at the May 2019 CPAEF Accounting Educators Academic Symposium. Photo by the CPAEF ©2019.

SFU

A \$10,000 grant was approved to **Dr. Johnny Jermias** PhD CPA CMA, professor of accounting at SFU|Beedie to look at how Board characteristics align with a firm's chosen strategy in order to achieve competitive advantage and superior performance.

Photo at right: Dr. Johnny Jermias PhD CPA CMA at SFU|Beedie.

Photo provided by Johnny Jermias and used with permission.



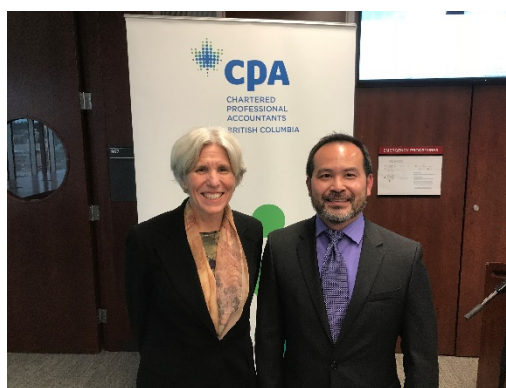
Endowments at UBC|Sauder School of Business

CPAEF has three legacy endowments at UBC.

CPA Teaching Excellence Award which supports a prize recognizing teaching excellence among faculty members and is selected by the Dean's Office. Since inception in 1999, 18 faculty have been awarded this distinction. This year, the prize was awarded to **Philippe Arrata** CEO of Mountain Equipment Co-op (MEC) and adjunct professor in the MBA program. Arrata taught Management Consulting and Corporate Division Support as well as leading a consulting simulation case.

The CPA Chair of Accounting was created in 1980 to mark the 30th anniversary of the establishment of the Faculty of Commerce. **Dr. Sandra Chamberlain**, PhD, CPA, CMA, Associate Professor in the Accounting and Information Systems Division and CPAEF Governor, was named to this chair in 2017.

The CPA Professorship in Accounting is held by **Dr. Kin Lo**, PhD, FCPA, FCA. He is an active mentor, assists on various dissertation committees, and acts as a research supervisor for doctoral candidates. Dr. Lo has taught at UBC since 1999 and is an associate professor in the business faculty.



Dr. Sandra Chamberlain PhD CPA CMA, CPA Chair of Accounting, and Dr. Kin Lo PhD FCPA FCA, CPA Professorship in Accounting. File photo by CPAEF ©2018.

Lasting Legacies

Over the years, several awards for educational funding were established in recognition, or in the name, of the following members and individuals:

- | | | |
|-------------------------|----------------------|--------------------------|
| • John R. Bayer | • William B. Hards | • David B. Reid |
| • Alexander Campbell | • William D. Johnson | • William Rowe |
| • Geoffrey W. J. Carter | • Tom Kennedy | • David Sale |
| • Marian Easton | • Dick Lucas | • Glynn Spelliscy |
| • William C. Easton | • J. Alfred Marsh | • Peter Stanley |
| • William J. Fedorak | • Jim Miller | • Elite Woo |
| • Sean D. Gilbert | • Lam A. Milne | • Fred and Liliana Young |
| • John Hadfield | • Desmond O'Brien | |

All of these legacies are the result of the generosity of donors. The CPAEF thanks all donors for their tremendous support.

Risks

The environment in which the Foundation operates creates risks and uncertainties that could affect the successful implementation of its plans.

Funding and financial

The Foundation depends on investment income and donations from members to fund its programs, and will need to monitor the impact of COVID-19 on the investment portfolio.

The global pandemic, COVID-19, has caused significant disruption to Canadian businesses resulting in economic slowdown which resulted in significant volatility and weakness in equity markets and CPAEF's investments. Although the disruption from the virus is expected to be temporary, given the rapidly changing circumstances, the duration and impact of the disruption to CPAEF's continued ability to fund its programs cannot be reasonably estimated at this time.

The portfolio is managed in compliance with the Board approved investment policy that provides general guidance to its discretionary investment manager as to the nature and extent of eligible investments. Risk and volatility of investment returns are mitigated through diversification of investments.

Human resources

The Foundation relies on the services of volunteers and CPABC staff to complete projects, and the talent and expertise of volunteers are among its most valuable resources. At the same time, there is always some risk that volunteers may not be as willing or able to donate their time or talents in the future, due to ever-increasing competition for their attention.

To mitigate this risk, CPAEF will continue to nurture ongoing volunteerism by ensuring positive and rewarding experiences for volunteers, and by structuring volunteer opportunities in a flexible manner.

OUTLOOK FOR 2020/21

CPAEF will continue to focus on its mission of advancing accounting education in BC. Over the next year, CPAEF plans to:

- Monitor the investment portfolio to assess the medium to long term impact of the pandemic on the return on investments;
- Continue, where practicable, to work with the post-secondary institutions to support faculty development and, specifically for the two primary research universities, to support relevant and practical research projects that advance accounting education; and
- Continue, where practicable, to support accounting students attending BC post-secondary institutions and candidates in the professional education program with financial awards including scholarships and bursaries.

CPAEF Board of Governors

Brenda Waechter, FCPA FCGA (*Chair*)
Judith Watson, FCPA FCMA (*Vice-Chair*)
Dr. Sandra Chamberlain, PhD CPA CMA
Maxine DeHart (*Public Rep*)
James Ferguson, CPA CA (*Secretary*)
Bruce Hurst, FCPA FCGA

John Mackenzie, CPA CA (*CPABC Board Liaison*)
Keri Norrie, FCPA FCA FCGA (*Treasurer*)
Bradley Sakich, FCPA FCA
Jameel Sayani, CPA CA
Bob Strachan, FCPA FCMA

Executive Director: Lori Mathison FCPA FCGA

Staff: David Chiang, CPA CA
Jan Sampson, FCPA FCA

Contact Information:

Chartered Professional Accountants' Education Foundation of BC
#800 – 555 West Hastings Street
Vancouver, BC V6B 4N6
www.bccpa.ca/cpaef/home

Charitable Registration Number:

CPAEF is registered under the Income Tax Act of Canada and all donations are income tax deductible. The charitable registration number is 121932396.

Social Media:

CPAEF Blogs at: <http://cpaefblog.bccpa.ca/>
Twitter: #CPAEF