



E-SCAN is a monthly newsletter distributed electronically as a means of maintaining timely communication of, and encouraging a dialogue on, topics relevant to Chartered Accountants and students of the Nova Scotia Institute. Copies of recent issues can be obtained from the Institute website at [www.icans.ns.ca](http://www.icans.ns.ca).

## ICANS' MEMBERS' LUNCHEONS

At the ICANS Members' Luncheon in Halifax on **December 18, 2009**, CICA's Board Chair **Doug Baker**, FCA, urged each graduate to take a moment and reflect on the excitement and pride that currently consumes their emotions. He told them it's a feeling they'll experience again soon - when they complete their practical experience - and that hopefully, it's a feeling they'll never forget throughout their CA careers. In fact, he indicated that this is only the beginning of many 'highs' as passing the UFE means they are set for executive roles in all sectors of the economy. Mr. Baker also reminded the graduates that their timing couldn't be better, as they are entering the profession at a time of great change and opportunity. From there, Mr. Baker touched on the global financial crisis, standards in transition and global opportunities and the profession's role in reporting beyond financial statements, such as preparing MD&A commentary in an unsettling financial climate and sustainability reporting. He also addressed areas of transformational change and growth including the new XBRL technology. Upon closing, Mr. Baker emphasized the importance of life-long learning and urged the graduates to take advantage of the many resources available through the Institute and CICA.



*ICANS' Honours Committee Chair, Jim Trussler, FCA, looks on as Jane Roy, FCA, the Institute's 2009 CA of the Year, delivers her acceptance speech.*

Of course, one of the highlights of the Members' Luncheon is the presentation of the *Ross L. Towler CA of the Year Award*, which this year was given to **Jane A. Roy**, FCA for her volunteer leadership in creating Catapult - a one-week youth leadership camp that targets teenagers from across Nova Scotia who teachers believe to have exceptional leadership potential, but due to circumstances, may not be able to experience such an opportunity.



*CICA Board Chair Doug Baker, FCA, addresses attendees at the 2009 ICANS' Members' Luncheon in Halifax.*

A Members' Luncheon was also held in Sydney on December 16th for graduates, where ICANS' President **Susan McIsaac**, FCA, presented an update on Council business and issues affecting the profession to graduates and members from the area. This luncheon was also attended by ICANS' CEO and Executive Director **Michele Wood-Tweel**, FCA, who noted the great opportunity that both events offer for members to re-connect and celebrate the shared milestone of passing the UFE.

## CONVOCATION 2010

On Saturday, **February 13, 2010**, the World Trade & Convention Centre in Halifax will welcome ICANS as we gather to formally recognize the province's newest UFE graduates and pay tribute to our newly minted FCAs. Ticket request forms have been emailed, but you can also download a form from the Institute website at <http://www.icans.ns.ca/media/documents/ConvocationMembers.pdf>; the **deadline for ticket requests is January 29, 2010**.



**FRAME YOUR ACHIEVEMENT . . .** Earning your CA designation is a personal and professional milestone, so why not 'frame' the moment to last forever! It's quick and easy — without tools and fuss, you can have your certificate mounted in a high quality, Canadian-made polished gold-colored, walnut wood frame (colored or dark stained), that features an elegant border mat and gold foil stamp of the profession's logo.

**WITH THIS RING . . .** Show your pride in being a CA by wearing a custom-made ring. Displaying a stylized 'CA', this unique ring has been around for more than 25 years and remains a highly recognizable symbol of our prestigious profession. CA rings are available in either 10k or 14k, yellow or white gold, in both men's and women's designs/sizes.



For details re: frames and rings, visit: <http://www.icans.ns.ca/newsandpublications.asp?cmPageID=151>.

## IN THIS ISSUE . . .

- [ICANS' Members' Luncheons](#)
- [Convocation 2010](#)
- [UFE Celebration with NSOAG](#)
- [UFE Ad Tips](#)
- [CICA Media Release re: Guidance to Communicate Impact of IFRS Changeover](#)
- [Taxpayers' Ombudsman to Review CRA's Service to SMEs](#)
- [CICA's Corporate Reporting Awards](#)
- [PSAB Exposure Drafts](#)
- [The Community Foundation of NS](#)
- [New Accounting Standards for Private Enterprises Available](#)
- [Quality Assurance Manual](#)
- [Events of Interest](#)
- [Member Updates](#)
- [CA Career Opportunities](#)
- [Reminders and Important Dates](#)

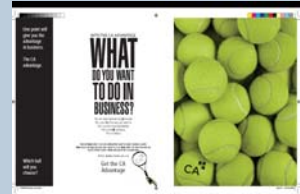
## CELEBRATING UFE 2009



*After finishing the 2009 UFE, writers from the Nova Scotia Office of the Auditor General (L to R), Linda MacKay, Aaron Antifaeff, and Mindy MacDonald celebrate with their co-workers and friends.*

### RECRUITMENT BROCHURES

If you are interested in having copies of ICANS' Recruitment Brochure to distribute to students, contact **Cindy Mombourquette** at [cmomborquettet@icans.ns.ca](mailto:cmomborquettet@icans.ns.ca) or by calling (902) 425-3291 (ext. 21)



## REMINDER RE: UFE CONGRATULATORY ADS AND CA BRANDING

To ensure consistency and accuracy in producing ads to congratulate students on passing the 2009 UFE, please note the following tips:

### √ Please Say . . .

"Congratulations to our students on passing the UFE (Uniform Evaluation), completing the final academic ascent in becoming a Chartered Accountant."

### √ Please Include . . .

Some reference to Chartered Accounting or Chartered Accountants in your ad – UFE recognition ads are a great opportunity to promote the CA profession and the key attributes as developed through our National Branding Program. So, for example, you could mention that: "Now that these students have passed the UFE, they can use their superior financial expertise, along with their strategic thinking, business insight and leadership skills to benefit organizations both big and small. CAs have the talent and integrity it takes to make the right decisions and as we all know, decisions matter! To learn more about the CA profession, visit <http://www.decisionsmatter.ca/>.

### X Please Don't Say . . .

"Congratulations to our new CAs or new Chartered Accountants"

(Unless students have also completed their required 30-month work terms and have been admitted into the membership of the Institute, they are not Chartered Accountants and therefore, it is incorrect to refer to them as such.)

### X Please Don't Include . . .

The letters 'CA' beside every students' name -- the CA designation can only be used by individuals who have passed the UFE, completed their required 30-month work terms and have been admitted into the membership of the Institute.

### X Please Don't Refer to the UFE as . . .

"Uniform Final Examination" -- The term UFE stands for "Uniform Evaluation."

Thank you and if you have any questions/concerns about UFE ads, please contact **Joy Barkhouse** at [communication@icans.ns.ca](mailto:communication@icans.ns.ca) or by calling ICANS at (902) 425-3291 ext. 25.





## CANADA'S CAs OFFER GUIDANCE TO COMMUNICATE IMPACT OF IFRS CHANGEOVER

On **January 18, 2010**, the CICA issued a media release to say that Canada's Chartered Accountants are providing guidance to help public companies summarize for investors the effects of the changeover to International Financial Reporting Standards (IFRSs).

As stated in the media release, most Canadian public companies will commence reporting in accordance with IFRSs in 2011. At that time, the changeover will potentially result in numerous changes to an entity's financial statements. A new publication by the CICA, entitled, *Transition to IFRSs – Communicating the Impact of the Changeover*, focuses on using Management Discussion and Analysis (MD&A) to explain the effects of the move to international standards. The MD&A is a filing required by securities regulators that accompanies quarterly and annual financial statements. A well-presented MD&A provides the context investors need to better understand the company's performance and prospects as well as its financial statements.

"The publication provides examples of how to provide a succinct MD&A discussion of the impacts associated with the changeover," said **Chris Hicks**, Principal, Knowledge Development, CICA. "Investors want to compare an entity's performance from one period to the next. On the changeover to international standards, this comparison will become distorted because of the application of a new set of accounting rules."

The publication, developed by the CICA's Canadian Performance Reporting Board (CPRB), is available electronically at [www.cica.ca/cpr](http://www.cica.ca/cpr). The Board focuses on guidance about the measurement and reporting of organizational performance outside of financial statements. The document also is one of several resources available on a special CICA website dedicated to Canada's transition to international standards ([www.cica.ca/IFRS](http://www.cica.ca/IFRS)).

"Investors need to understand the extent to which prior reported performance has varied because of the changeover and the extent to which that change can be expected to affect future reporting," noted Hicks. "The CICA publication is a resource public companies can turn to for assistance in effectively summarizing the financial reporting impacts of the changeover to investors."

For more information, contact **Tobin Lambie**, Media Manager, CICA, at (416) 204-3228 or at [tobin.lambie@cica.ca](mailto:tobin.lambie@cica.ca).

## TAXPAYERS' OMBUDSMAN TO REVIEW CANADA REVENUE AGENCY'S SERVICE TO SMALL AND MEDIUM ENTERPRISES

As stated in a media release issued on **January 19, 2010**, the Office of the Taxpayers' Ombudsman has launched a review of service and fairness systemic issues relating to the interactions between Small and Medium Enterprises (SME) and the Canada Revenue Agency (CRA). SME owners and tax professionals who have experienced difficulty with the issues being reviewed, or any other service or fairness issue with regard to small business, are invited to share their experiences. They can visit the [Systemic Reviews](http://www.taxpayersrights.gc.ca) section at [www.taxpayersrights.gc.ca](http://www.taxpayersrights.gc.ca) or speak to an officer by calling toll-free at 1-866-586-3839. **Taxpayers have until February 19, 2010**, to make a confidential submission.

The focus of this review is to determine whether the CRA is providing professional service and fair treatment to SMEs. Specific issues that have been brought to the Taxpayers' Ombudsman's attention are related to the following:

- Payment misallocation (e.g., allocated to wrong year, account etc.);
- GST registration dates (e.g., inconsistent information regarding when a registration is effective);
- Direct Deposit Form GST469 (e.g., delays in processing); and
- Business Consent Form RC59 (e.g., delays in processing).

The media release states that the Office of the Taxpayers' Ombudsman is mandated to review service-related complaints against the CRA and to identify and review systemic and emerging issues that can negatively affect taxpayers and benefit recipients. As well, the media release indicates that confidentiality of all taxpayers who seek assistance or provide information is assured. However, for security reasons, the Office of the Taxpayers' Ombudsman asks that no personal information such as a social insurance number or personal tax information be included in emails.

For more information, contact **Rox-Anne D'Aoust**, Senior Public Affairs Advisor, Office of the Taxpayers' Ombudsman, at (613) 941-6244, Cell: (613) 219-1474 or at [roxanne.daoust@taxpayersrights.gc.ca](mailto:roxanne.daoust@taxpayersrights.gc.ca).

## POTASHCORP BIG WINNER AT CORPORATE REPORTING AWARDS

In a media release issued on **December 8, 2009**, CICA announced that PotashCorp was a multiple winner at its Corporate Reporting Awards. PotashCorp captured five awards, including the Overall Award of Excellence. CICA's Corporate Reporting Awards program has recognized excellence in financial and corporate reporting in Canada for more than 50 years. The awards are presented annually and reflect the CA profession's commitment to enhancing the quality of financial reporting.

"PotashCorp clearly caught the attention of the judges," said CICA President & CEO **Kevin Dancey**, FCA. "Congratulations to the company for such a strong showing."

PotashCorp also won awards for Excellence in Financial Reporting, Excellence in Electronic Disclosure and an Award of Excellence for the mining sector. In addition, the company collected an Honourable Mention in Sustainable Development Reporting.

"Our focus on all aspects of corporate reporting helps enhance our accountability and further protect the interests of the stakeholders who are essential to our long-term success," said **Denita Stann**, Senior Director of Investor Relations, PotashCorp. "It is always an honour to be recognized by the judges and the Canadian Institute of Chartered Accountants."

TD Bank Financial Group and Nexen Inc. were the other multiple winners, collecting industry and judging category awards. In total, 20 awards and honorable mentions were presented. This also marked the third year that the program featured award categories for large and small federal Crown corporations.

"With today's challenging economy, clarity in corporate reporting is more important than ever," said Dancey. "Corporate Canada is facing extensive scrutiny from investors. It is important that good examples of corporate reporting be recognized."

Winning companies and Crown corporations are profiled in the *Book of Judges' Comments for the 2009 Corporate Reporting Awards*. The book is free and available by telephone at (416) 204-3435 or online [www.cica.ca/cra](http://www.cica.ca/cra). And, to view a complete list of the winners, click on: <http://www.cica.ca/news/media-centre/media-releases-and-backgrounders/2009/item33743.aspx>.



*Kevin Dancey (R) congratulates Wayne Brownlee, Executive VP and CFO of PotashCorp on his company's big win.*

## PUBLIC SECTOR ACCOUNTING BOARD ISSUES EXPOSURE DRAFT ON AMENDMENTS RESULTING FROM ADOPTION OF IFRSs IN CANADA

This Exposure Draft explains that the PSAB will not override International Financial Reporting Standards (IFRSs) for those government organizations adopting IFRS and outlines what amendments are being made to the CICA Public Sector Accounting Handbook as a result.

"Government organizations that adhere to IFRSs should not be subject to additional requirements imposed by PSAB," said Tim Beauchamp, Director, Public Sector Accounting. "Overriding IFRSs will reduce the understandability of the primary source of generally accepted accounting principles being applied."

To view the Exposure Draft, visit: [www.psab-ccsp.ca](http://www.psab-ccsp.ca). Comments must be received by **February 19, 2010**.



## PUBLIC SECTOR ACCOUNTING BOARD ISSUES EXPOSURE DRAFT ON FIRST-TIME ADOPTION OF PUBLIC SECTOR ACCOUNTING STANDARDS BY GOVERNMENT ORGANIZATIONS

This Exposure Draft explains the general requirements for government organizations adopting the CICA Public Sector Accounting Handbook for the first time. It also explains aspects of the Handbook that need not be adopted on a retroactive basis by government organizations and parts of the Handbook that are to be adopted by government organizations on a going forward basis only.

"In some instances, retroactive application of the CICA Public Sector Accounting Handbook by a government organization can be onerous," said **Jim Keates**, a Principal with PSAB. "This standard would provide limited exceptions to the general requirement that the Handbook be adopted on a retroactive basis with restatement."

To view the Exposure Draft, visit: [www.psab-ccsp.ca](http://www.psab-ccsp.ca). Comments must be received by **March 25, 2010**.



## COMMUNITY FOUNDATION OF NOVA SCOTIA - CONNECTING DONORS TO COMMUNITY NEEDS/OPPORTUNITIES

Charitable giving is a long and proud tradition among Nova Scotians and to this end, **Allison Kouzovnikov**, Executive Director of the Community Foundation of Nova Scotia (CFNS), and ICANS' member and CFNS' Board Member, **Ruth March**, CA, have provided a brief overview of the organization and the unique role it plays in connecting donors to community needs and opportunities.

In particular, CFNS indicates that it works with donors to build endowments and other funds that ensure vital futures for communities. It also grants funds to a wide range of organizations and initiatives, and brings people together to stimulate new ideas, build participation and strengthen community philanthropy. CFNS is part of Canada's community foundation movement represented by more than 160 community foundations from coast-to-coast (additional details can be found at [www.cfc-fcc.ca](http://www.cfc-fcc.ca)).

With more than 4,000 charities and over 350 communities in need of help throughout the province, there are many reasons to be aware of CFNS and how it may be able to assist. For more information about CFNS and giving back to local charitable causes throughout the province, visit [www.cfns.ca](http://www.cfns.ca) or contact **Allison Kouzovnikov** at 1-877-999-5907 or at [ak@cfns.ca](mailto:ak@cfns.ca).

## NEW ACCOUNTING STANDARDS FOR PRIVATE ENTERPRISES AVAILABLE

Private enterprises now have a set of accounting standards that have been developed specifically for them. Canadian businesses now have the choice of adopting new "made in Canada" standards or International Financial Reporting Standards (IFRS). Private enterprises must decide which set of standards to adopt for years beginning on or after **January 1, 2011**. Early adoption is also permitted - entities may choose to adopt them for 2009 reporting.

To learn more about the new standards, which are included in Part II of the CICA Handbook – Accounting, be sure to read an article in the **January 2010** issue of *Report on Industry* at <http://www.cica.ca/news/cica-newsletters/index.aspx>. This article provides information on the key changes in the new standards and how to make the transition to these new standards easy. If you missed the free **webinar on January 14<sup>th</sup>**, *Getting Familiar with new Canadian Accounting Standards for Private Enterprises*, it's archived and can be accessed at <http://www.cica.ca/privateenterprises/training-and-events/index.aspx>.

## QUALITY ASSURANCE MANUAL – UPDATED FOR NEW STANDARD

As mentioned in the December 2009 issue of *E-SCAN*, the new Canadian Standard on Quality Control (CSQ 1) went into effect December 15, 2009. This standard applies to all firms performing assurance engagements and replaces *General Standards for Firms – Quality Control (GSF-QC)*. There are two significant differences in requirements between GSF-QC and CSQC 1:

- The need to complete the engagement quality control review (EQCR) and resolve differences of opinion before the report date; and
- The prohibition of those performing the engagement or the (EQCR) from being involved with the inspection of the completed engagement as part of the monitoring function.

Accordingly, members should update their quality control manual to reflect these changes.

The CICA's *Quality Assurance Manual (QAM)* is a comprehensive resource designed to help firms comply with the quality control standard and develop and document their own policy manuals and systems of quality control. QAM update # 3, released in December 2009, addresses several important aspects of the CSQC 1 and specifically provides guidance on:

- The timing of the EQCR
- The monitoring process
- Division of the monitoring process into two parts
- Span of the monitoring cycle
- Documentation of the monitoring

The four sample Q.C. Policy Manuals have also been extensively updated for Section 1.2 – Monitoring Compliance, to clearly address the distinction between ongoing monitoring activities and the cyclical inspection of completed engagements files. In addition, a more comprehensive update of the QAM is scheduled for spring 2010, to address other changes in CSQC 1, in particular those that will come into effect at the same time as the Canadian Auditing Standards (CASs).

For more info or to order a copy, click on:

<https://www.knotia.ca/kStore/Catalogue/ProductDetails.cfm?productID=536&language=1&URLCode=gam-cicaweb>

And, as mentioned in the October 2009 issue of *E-SCAN*, further guidance on the CSQC 1 is also available on the **Canadian Standards in Transition website**, and in the CICA newsletters, *Risk Alert* (September and March 2009) and *CA Practice Advantage* (July 2009). Finally, an archived version of the **CA Practice Advantage Webinar – Getting Ready for the New Canadian Standard on Quality Control** can be accessed at: <http://www.cica.ca/isa/training-and-events/item34224.aspx>

## EVENTS OF INTEREST

### ICANS' 2010 WINTER PD

ICANS' winter PD program is underway and to view the PD Calendar to see where spots are still available, please visit: <http://www.icans.ns.ca/media/documents/PDCalendars.pdf>. Meanwhile, if you have any questions, please contact **Cheryl Arsenault** at [carseault@icans.ns.ca](mailto:carseault@icans.ns.ca) or **Kathie Slaunwhite** at [kslaunwhite@icans.ns.ca](mailto:kslaunwhite@icans.ns.ca) or by calling ICANS at (902) 425-3291.

### UNCOVERING PASSION AND PURPOSE IN THE PUBLIC SERVICE

How can you spark passion and purpose in your organization? **Monique Collette**, President, Atlantic Canada Opportunities Agency (ACOA), will explore this question in her presentation, "Uncovering Passion and Purpose in the Public Service," being held on **January 28th**, 5 to 6:30 pm at Saint Mary's University, Scotia Bank Theatre, Sobey Building. Admission is free; to reserve your spot, visit: [www.centrespeakers.ca](http://www.centrespeakers.ca).

### PMI NOVA SCOTIA CHAPTER NETWORKING & DINNER MEETING PRESENTATION

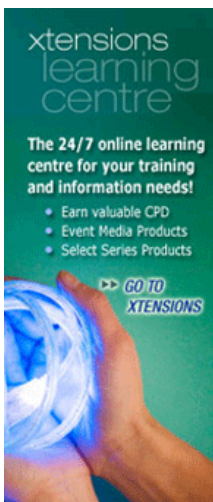
On **February 10, 2010** at the World Trade & Convention Centre, Project Manager **Ron Jeppesen**, PMP and Project Coordinator **Tanya Whynacht** will share their "Lessons Learned" re: the renovation/restoration of Government House. For further details and/or to register, please visit: [www.pmi.ns.ca](http://www.pmi.ns.ca) or contact **Joan Pike** at (902) 423-1764.

### ICANS/FEI BUSINESS DINNER

This year's joint ICANS/FEI Business Dinner is being held early! Instead of the traditional spring dinner, this year's gathering will be held on **February 24th** at the Halifax Club; reception begins at 6 pm with the dinner at 7 pm. Also, this year's guest speaker will be Nova Scotia Premier **Darrell Dexter** and his presentation begins at 8 pm. An invitation to all ICANS members, including registration details, will follow.

### UPCOMING CICA PD OPPORTUNITIES

- **Feb. 25 - 26** in Calgary - CICA Midyear Commodity Tax Symposium — <http://cpd.cica.ca/MidyearCTS/>
- **Mar. 22 - 25** in Toronto - IFRS Immersion 2 Course — <http://cpd.cica.ca/IFRSImmersion2/>
- **Mar. 30 - Apr. 1** in Toronto - Canadian Conference on IT Audit, Governance & Security — <http://www.cpd.cica.ca/ITAudit/about.cfm>



### XTENSIONS LEARNING

Did you know that CICA has a 24/7 online learning centre for your training and information needs? Just click on: <http://www.softconference.com/CICA/default.asp>. Here, you will discover how you can use this tool to earn valuable CPD credits; access event media products (flexible alternatives to full conference modules provide just-in-time learning, plus you can refresh your technical skills); access the select series (enhanced, interactive modules offer verifiable CPD, many with self-assessment).

**GET READY FOR THE NEW CANADIAN AUDITING STANDARDS**

New quality control standards, applicable to ALL areas of public accounting, come into effect **December 15, 2009**.

New Canadian Auditing Standards, applicable to all financial statement audits, come into effect for periods ending on or after **December 14, 2010**.

For more information and support, go to [www.cica.ca/CAS](http://www.cica.ca/CAS).

CA Chartered Accountants of Canada



## IN MEMORIAM

We regret to inform you that the following member has passed away:



**H. Robert (Bob) Hemming, FCA**

## HERE AND THERE WITH MEMBERS

**Arlene Quintyne (Fong)**, previously with Biovaill in Barbados, WI, is now the VP Finance for Trimel BioPharma SRL in Barbados.

The following ICANS members working with Grant Thornton LLP recently received promotions at the firm's offices across Nova Scotia: **Duncan Ferguson, CA**, was made Senior Manager, Tax, in Halifax; **Erin MacEachen, CA**, is now Manager, Assurance and Business Advisory Services, in Port Hawkesbury; **Nathan MacLeod, CA**, was promoted to Senior Manager, Tax, in New Glasgow; and **Ryan Power, CA**, was made Senior Manager, Tax, in Antigonish.

## NEW MEMBERS

The following individuals were admitted to membership through affiliation:

**Darrell Bontes**  
**Nancy Cheng**  
**Jeffrey Colburne**  
**Belinda Eddy**  
**Craig Maloney**  
**Larry Munroe**  
**Dawna White**

## NEW CATO WEBSITE

As communicated in the July 2009 *E-SCAN*, the Canadian CA profession's new 2009 practical experience requirements - already in place for corporate and government employers of CA Students - came into effect for all CA firm training positions **beginning on or after September 1, 2009**. As a result, a newly updated CATO website is available.

To learn more, visit [www.icans.ns.ca](http://www.icans.ns.ca) and click on the following button:



## CAREER OPPORTUNITES ON THE WEB

Employment and volunteer opportunities can be found at <http://www.icans.ns.ca/events.asp?cmPageID=192>.

Check out the following:

### VOLUNTEER OPPORTUNITIES

**Board Members** - Canadian Cancer Society, Nova Scotia Division

### EMPLOYMENT OPPORTUNITIES

#### Director of Taxation

- Halifax, NS

#### Senior Financial Analyst, Finance

- Moncton, NB

#### Director, Internal Audit

- North Sydney, NS or Port aux Basque, NL

#### Professional Staff Accountant

- New Glasgow, NS

#### Senior Staff Accountant

- Kentville, NS

#### Staff Accountant

- Sydney, NS

#### Corporate Controls Specialist

- Halifax, NS

#### Professional Accountant

- Halifax, NS

#### Senior Internal Auditor

- Halifax, NS

#### Corporate Controller

- Enfield, NS

#### Program Admin. Officer IV (Senior Financial Consultant) - Term

- Halifax, NS

#### Auditor General

- Edmonton, AB

Note: Other career opportunities, together with valuable information and guidance on career counseling, etc., can be found at "[CA Source](#)," on the CICA website.

## REMINDERS AND IMPORTANT UPCOMING DATES



- ◆ **Annual Convocation Dinner & Dance**  
February 13, 2010 - WTCC, Halifax
- ◆ **ICANS/FEI Business Dinner**  
February 24, 2010
- ◆ **ICANS Annual Meeting & Golf Tournament** June 14, 2010 - Chester Golf Course



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