



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.

ICANS SERVES AS GOLD SPONSOR AT THE 2009 HALIFAX CAREER FAIR

Once again, ICANS was pleased to serve as a gold sponsor for the Halifax Career Fair, held **September 29th** at the Cunard Centre in Halifax. ICANS was also proud to join several other prominent organizations in forming the **Nova Scotia Pavilion** and creating a strong provincial focus of Nova Scotia as a career destination to the more than 1,000 students who attended the fair from Dalhousie, Mount Saint Vincent, Saint Mary's, Acadia and St. F. X. universities.

At the ICANS booth, students could obtain copies of the CA Recruitment Brochure and the *Globe & Mail* insert that the profession produced last December to showcase UFE grads and member success stories. In addition, students could pick up information from ASCA and talk with members who included ICANS Recruitment Committee volunteers **Donna Bourque**, CA, Director, Accounting Standards, Emera Inc.; **Lisa Jardine**, CA, Corporate Controls Specialist, Bell Aliant; **Catherine Johnston** (Recruitment Committee Chair), CA, President, Port City Fashions Ltd.; **Peter Nash**, CA, Controller, Strum Environmental; and, ASCA Registrar **Terry Arthur**. ICANS has been a long-time sponsor of this recruiting event, which began in 1997, and we'd like to thank our member volunteers and Terry Arthur from ASCA for continuing to share their time and expertise to help interested students better learn about the dynamic opportunities available to them through a career as a CA.



ASCA representative Terry Arthur, and ICANS Recruitment Committee member Donna Bourque, CA, talk about the CA profession with an interested attendee at the 2009 Halifax Career Fair.

LAST CALL - THE 2009 PRACTITIONER'S FORUM

The 2009 Practitioner's Forum will be held this **Thursday, October 29th** at the Glengarry Inn in Truro. ICANS' Practitioner's Committee has put together a full agenda for the day with a variety of practical and interesting topics to help practitioners in managing their practice and meeting clients' needs. These topics include:

- **InNOVAcorp** — InNOVAcorp helps entrepreneurs commercialize their technology and improve their chances for success in world markets through an internationally recognized combination of incubation, mentoring and investment. **Dan MacDonald**, CEO, InNOVAcorp, will talk to practitioners and answer questions about the services the Nova Scotia crown corporation provides to high potential, early stage technology companies, and how we can work with InNOVAcorp to help our clients.
- **President's Update** — ICANS President, **Susan McIsaac**, FCA, will discuss new and ongoing ICANS initiatives with the members.
- **Professional Standards Update** — ICANS' Director of Professional Standards, **Wenda Bennett**, CA, will discuss practice review issues and update members on changes in professional standards.
- **Practice Management Issues** — Results of the practitioners' survey from a questionnaire issued in advance with the registration form will be reviewed and discussed.
- **Student Training** — **Dan Trainor**, FCA, Executive Director, ASCA, will provide an update on changes to the CA student training program for those firms currently training students in the traditional assurance stream and also review expanded training opportunities for firms.
- **Technology** — **Peter Budreski**, CA, President, TCOB Computer Solutions, will discuss the following IT topics:
 - (1) Transferring confidential client information in electronic formats - what the practitioner needs to know and a solution.
 - (2) QuickBooks 2010 - the new features that cater directly to accountants involved in preparing year ends for clients.
- **CRA Information Session** — Canada Revenue Agency representatives will be on hand to discuss the Voluntary Disclosure Program. The session will also include a Q&A with CRA on a variety of topics chosen by participants.

Participants will receive ICANS CPD credits of six hours for attendance. Registration forms have been issued and can be accessed on the ICANS website at www.icans.ns.ca. **Deadline for registration is October 27th**. In addition, the Participant Survey, attached to the registration form, must be completed in advance to facilitate compilation. **The completed survey should also be returned by October 27th**. If you have any questions, please contact **Wenda Bennett** at wbenne@icans.ns.ca or by calling (902) 425-3291 (ext. 26).

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UFE 2009

On **September 15, 16 & 17th**, 71 CA students at the Halifax exam centre (70 from Nova Scotia and one from out-of-province) and two CA students at the Sydney exam centre gave it their all, as they participated in the 2009 Uniform Evaluation (UFE). Together, they joined students across Canada and in Bermuda in writing what is popularly recognized as one of the world's most rigorous and challenging exam processes. It was an intense three days and now the students anxiously wait for **December 4th** when the results will be released. Meanwhile, please join us in thanking **Keith Sanderson**, CA, for serving as invigilator at the Sydney exam centre; **MGM & Associates**, **KPMG LLP** and **Grant Thornton LLP** for providing IT support for the writers; and **Gary Armstrong**, FCA, President, Eldercare Atlantic Inc., who once again sponsored the post-UFE party at the Halifax exam centre.

NEW ACCOUNTING STANDARDS FOR PRIVATE ENTERPRISES IN CANADA FINALIZED

On **September 30, 2009**, the Accounting Standards Board (AcSB) issued a media release to announce that it had approved the final accounting standards for private enterprises in Canada. The new standards will be issued by the end of the year and will be available for 2009 reporting for entities that choose to adopt them early.

The private enterprise standards give Canadian businesses the ability to choose to adopt new "made in Canada" standards or International Financial Reporting Standards (IFRSs). Private enterprises must decide which of the sets of standards to adopt for years beginning on or after January 1, 2011.

Private enterprise standards were developed from a lengthy consultation process that ensured that private enterprises of all sizes across Canada were able to provide input into the standard-setting process. Consultation was the key to producing new financial reporting standards that respond to the needs of both private enterprises and the users of their financial statements.

The new standards provide Canadian private enterprises, many of them small and medium-sized businesses, with standards that are robust, yet more straightforward to implement. Notable changes include simplification of recognition, measurement and presentation in areas that were identified as being overly complex, particularly accounting for financial instruments. The simplified accounting requires less use of fair values. The new standards also significantly reduce the burden of disclosure requirements.

"As part of its overall strategy, the Accounting Standards Board concluded that when it comes to financial reporting standards, one-size does not fit all," said **Tricia O'Malley**, Chair of the Accounting Standards Board, "We are pleased to have completed the project and given Canadian private enterprises the standards that they and their users need to function effectively and efficiently."

"These new standards offer Canadian private enterprises and users of their financial statements genuine improvements. In analyzing the needs of private enterprises and addressing their needs and concerns, the Accounting Standards Board was careful not to make changes simply for the sake of change," said **Brian Drayton**, AcSB member and Chair of the Private Enterprise Advisory Committee. "Rather, the AcSB took the opportunity to address specific areas that were brought to our attention, such as disclosures, that unnecessarily overloaded preparers without providing benefit to users. Stakeholder interest was very high and their comments and input were tremendously helpful in developing strong standards for private enterprises."

For more info, please contact **Lisa Pretty**, Communications Manager, Standards, at (416) 204-3482 or at Lisa.Pretty@cica.ca.



INFORMATION SESSION

To find out more about the new standards, ICANS will be hosting an information session featuring **Mark Walsh, FCA, Principal, AcSB**, on **November 27, 2009**, 9 to 10:30 am at the World Trade & Convention Center, Halifax.

Note: The session is free, but registration is required, as limited spaces are available. A registration form will follow via email.

AcSB ISSUES THIRD OMNIBUS EXPOSURE DRAFT OF IFRSs

This Exposure Draft brings the AcSB one step closer to ensuring that IFRSs are available to Canadian publicly accountable enterprises when needed. As **Karen Jones**, Principal with the AcSB responsible for the omnibus Exposure Drafts, states:

"This Exposure Draft completes the process of exposing existing IFRSs for incorporation into Canadian GAAP. Once the proposed changes have been made, the AcSB can operate in real-time as far as adopting new IFRSs."

To view the Exposure Draft, visit www.acsbcanada.org: comments must be received by **November 15, 2009**.



NEW STANDARDS - TRANSITION TO INTERNATIONAL STANDARDS OF AUDITING

As noted in the July 2009 issue of *E-SCAN*, the Auditing and Assurance Standards Board (AASB) is adopting International Standards of Auditing (ISAs) as Canadian Auditing Standards (CASs) for the audits of financial statements. Once effective, the CASs will constitute Canadian Generally Accepted Auditing Standards (GASS) for financial statement audits. The CASs come into effect for audits of financial statements for **periods ending on or after December 14, 2010** and early adoption is generally not permitted. As such, during the transition, auditors will begin using the new standards and Audit Report for certain audits, while continuing to use the current standards and current Audit Report for other audits, depending on the year-ends of their clients.

The AASB is also adopting International Standards for Quality Control (ISQC 1), as Canadian Standards for Quality Control (CSQC 1), which will apply to all firms performing assurance engagements. 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. CSQC 1 comes into effect for all firms that provide assurance services on **December 15, 2009**. Note: CSQC 1 and the new CASs were recently added to the CICA Handbook under Part I in the Assurance section.

Further information and guidance on the CASs is available on the *Canadian Standards in Transition* website. In 2007, the CICA launched the profession's Standards in Transition website, which currently provides valuable information and learning resources on the transition to various new standards including ISAs. During the transition period and beyond, this site will evolve to keep pace with the changing needs for education, clarification and knowledge development. Access to the site is through the Canadian Standards in Transition button on the CICA or ICANS websites and links to the following additional resources are included on this website.

- **CICA Guide to New CASs in Canada (August 2009)** – This CICA publication highlights the areas of similarity and differences between CASs and existing Canadian auditing standards to assist practitioners identify and prepare for the changes. This recently released publication can be downloaded free of charge.
- **CA Magazine** – The April 2009 edition of *CA Magazine* includes the article, "Are you Ready for ISA?", which summarizes the key areas of change under ISAs that will require focus and preparation.
- **(Video) New Canadian Auditing Standards** – This video provides an overview on the timing and key implications of the transition to the new Canadian Auditing Standards and answers questions about the adoption of international standards as Canadian auditing standards.
- **CA Practice Advantage, October 2009** - The October edition of this e-newsletter, which is expected to be released soon, will be entirely devoted to transitioning to the CASs. It will discuss three key steps that firms can undertake immediately and will take a closer look at some of the standards that firms will want to review before this coming busy season.

In addition, practitioners who perform audit engagements are encouraged to attend the full day seminar, *Transitioning to International Auditing Standards*, which is being offered in the fall 2009 ICANS PD session.

CASs Webinar

A webinar entitled, "Implementing the CASs In My Firm - What Do I Need To Do Now for a Successful Transition?" is planned for **October 29, 2009** at 1:30 pm. Here is the link to the webinar registration page: http://www.snwebcastcenter.com/event/?event_id=515. Note: This webinar will also be archived for future reference.

CSQC 1 - Resources

Guidance on the CSQC 1 is also available on the *Canadian Standards in Transition* website.

- **Risk Alert, September 2009** – This Risk Alert highlights quality control matters for firms to consider in the transition period between the effective date of CSQC 1 and the effective date of the CASs.
- **CA Practice Advantage, July 2009** – This edition of *CA Practice Advantage* provides an overview of the new Canadian Standard on Quality Control and a top five to-do list for firms.
- **CA Practice Advantage Webinar – Getting Ready for the New Canadian Standard on Quality Control** – This archived webinar outlines the practical steps practitioners need to take to incorporate the new requirements into their firms' policies and procedures.
- **Risk Alert, March 2009** – This Risk Alert highlights the significant differences between the new standard of quality control, CSQC 1 and the existing standard of quality control, GSF – QC. This Risk Alert also provides a list of factors to consider when determining the timing of the inspection of completed engagements as part of the monitoring function.

NEW STANDARDS – UPDATING PEM & QAM

The inevitable wave of new and revised accounting and assurance standards in the form of Canadian Auditing standards (CAS), IFRS and Accounting Standards for private enterprises is rapidly approaching. The changes to the standards also require changes to reference material to ensure that it remains relevant and helpful. The following provides a brief update on the progress of updating and revising the CICA's Quality Assurance Manual (QAM) and Practice Engagement Manual (PEM).

QAM

Update #3 to QAM will address the new Canadian Standard on Quality Control release entitled "Quality Control for Firms that Perform Audits and Reviews for Financial Statements and Other Assurance Engagements" (CSQC 1).

The effective date of this standard is **December 15, 2009**.

The development of revised material for QAM is well underway. This revision will address several important aspects of the CSQC 1 and specifically provide guidance on:

- The timing of the File Quality Review
- The Monitoring Process
- Division of the monitoring process into two parts
- Span of the monitoring cycle
- Documentation of the monitoring.

This update is expected to be finalized and released to subscribers to QAM in **late November or early December 2009**.

PEM

The news on PEM is much the same except the challenge is significantly greater. Not only does the reference material need to address all of the changes made to the standards, but the forms, worksheets and other tools provided also need to be reviewed and modified to ensure that they remain relevant and useful.

The initial process in the development of the revised material has been completed. A draft of the updated and revised manual is going through the review and quality control processes which will likely take until the end of November to be completed. The results of the review process will determine the timing of the release to PEM subscribers. Based on current projections, however, it is expected that the revised PEM will be available in the spring of 2010. As it proceeds through the process, updates will be provided as to the progress and any significant changes being made to the manual.

One change that has been made already is to rename PEM. To reflect the fact that the new manual is based on the CAS, and to differentiate it from the existing reference material, the new edition of PEM will be named the *Canadian Professional Engagement Manual (C*PEM)*.

REVIEW ENGAGEMENT PROJECT – CONSULTATION PAPER

In June 2009, the Auditing and Assurance Standards Board (AASB) approved a project proposal to revise the review engagement standards for financial statements and other financial information including: Section 8100, *General Review Standards*; Section 8200, *Public Accountant's Review of Financial Statements*; and Section 8500, *Reviews of Financial Information other than Financial Statements*. In undertaking this project, the AASB will consider whether it is appropriate to adopt the IAASB's revised International Standard for Review Engagements 2400, *Engagements to Review Financial Statements*, which the IAASB is currently in the process of developing. The revised standards will be in the clarity format used for the Canadian Auditing Standards. The nature and extent of the changes to be made to the standards, whether minor or extensive, will be determined over the course of the project taking into account input received from stakeholders.

In September, the AASB posted a Consultation Paper, including a brief questionnaire, on the AASB website (www.aasb.ca). The purpose of this Consultation Paper is to seek input from practitioners who perform reviews of financial statements on how the existing review engagement standards are being used in practice and to help the AASB to understand what improvements practitioners would like to see to these standards. Obtaining this input will assist the AASB in determining the nature and extent of revisions to be made to the review engagement standards. It will also assist the AASB when providing input to the IAASB member nominated by the CICA on the IAASB's review engagement project. The AASB would appreciate your assistance by completing the questionnaire, which should take approximately ten to fifteen minutes. **Comments are requested by October 30, 2009.**





ICANS' 2009 FALL PD WEEK

While the deadline has passed to purchase PD Passports for ICANS' 2009 Fall PD Session, there's still time to register for some courses. ICANS' 2009 Fall **PD Week in Halifax** is at the World Trade & Convention Centre, **November 2 to 6**, while the **Sydney PD Week is November 16 to 20** at the Delta Sydney. To view the PD Calendar, visit <http://www.icans.ns.ca/media/documents/PDCalendars.pdf>. And, if you have any questions, contact **Cheryl Arsenault** at arsenault@icans.ns.ca or **Kathie Slaunwhite** at kslaunwhite@icans.ns.ca or by calling ICANS at (902) 425-3291.



AEFNS CALL FOR PROPOSALS

The Accounting Education Foundation of Nova Scotia (AEFNS) is looking for proposals or suggestions for projects which will help achieve its objectives. **Members are invited to submit ideas by October 31, 2009** for projects or programs that will provide Nova Scotia educational institutions with the additional resources needed to strengthen the quality of accounting education in the province; and, improve communication with the academic community and help attract outstanding candidates to the accounting profession.

To this end, there are a wide variety of projects that fit our mission. Ideas may include curriculum development, research assistance, teaching awards, student awards, support for accounting activities and sponsorship of guest speakers, among others. Requests for support do not need to be too detailed at this time – a description of the project, approximate amount of required funding and a time frame of the project would suffice.

Further information on the Foundation and the guidelines for proposal submission are available on the Institute's website through the AEFNS link at www.icans.ns.ca or by contacting **Wenda Bennett**, CA, ICANS' Director of Professional Standards, at wbennett@icans.ns.ca or at (902) 425-3291 ext. 26.

NEW TOOLKIT HELPS BUSINESS OWNERS PREPARE FOR ESTATE PLANNING

The CICA issued a media release on **October 21st** to announce that it has teamed up with the Scotiabank Group to launch a new publication, which offers valuable advice for business owners who have assets and families to protect. Called, *The Estate Planning Toolkit for Business Owners: Building and Preserving Your Wealth*, the toolkit stresses that the time to start planning is now.

"An estate plan is not a concept to be conceived and triggered at the time of death," said **Cairine Wilson**, Vice-President, CICA Member Services. "It is a living, documented road map and one that must invariably change at various stages in life. Knowing more about where you are now and where you are headed is very much in your own self-interest, and that of your family."

Estate planning involves creating, managing, preserving and passing on wealth. It incorporates financial, tax and succession planning, along with risk management and personal protections. Written by **Peter B. Lillico**, BA, LL.B. and **Steven C. Bark**, BA, B.Comm., CA, with contributions from **Pina Melchionna**, BA, LL.B., MBA, National Director, Will & Estate Planning, Scotia Private Client Group, the toolkit will help business owners:

- Set a value on their estate through an analysis of their assets and project estate values over time;
- Assess and address current and future liabilities, such as mortgages or bank loans, taxes, legal fees, executor's compensation, and any personal guarantees that will be payable by their estate;
- Determine how best to manage wealth creation to meet their needs today — and in the future, provide for their family and other beneficiaries; and,
- Provide protection for both the business owner and their family against a wide variety of risks.

"A carefully crafted estate plan can balance the 'hard' financial and tax goals with the 'soft' family and personal issues," said Lillico. "Whether the business is a partnership, incorporated or proprietorship, the toolkit is a comprehensive, first-stop resource that provides valuable guidance to help owners understand the important concerns that must be addressed when estate planning."

According to Melchionna, "The sooner a business owner develops a forward-looking estate plan, the better. The toolkit, along with a team of trusted tax, legal and financial advisors, will help them stay on track to achieve their goals and give them peace of mind."

"Business owners are faced with many unique needs related to creating and retaining wealth," noted Bark. "However, estate planning should not be limited to just business owners. This toolkit provides valuable information for non-business owners as well. At any age, an estate plan can be beneficial."

The Estate Planning Toolkit for Business Owners is available in both English and French from the CICA at www.knotia.ca/store.

More information is available at www.cica.ca/estateplanning

CANADIAN PENSION & BENEFITS FORUM

The Canadian Pension & Benefits Institute (CPBI) of Atlantic Canada is hosting Risk Management Day 2009 on **October 29th** at the Delta Halifax, Baronet Room, Halifax. Beginning with registration and a continental breakfast at 7:50 am, the forum will feature several industry speakers; experts from across the country who will provide valuable insight into risk management issues for pension plan sponsors. In particular, attendees will gain an in-depth and meaningful view of pension risk management as they learn what the specific risks are and how these risks can impact an enterprise as a whole. Speakers will review available approaches to assessing and managing pension risk and be available to answer questions. The forum ends at 1:30 pm, following lunch and closing remarks. For more info and to register, click on: <http://www.cpbi-icra.ca/iactivefiles/RiskManagementDayOct2009final.pdf>. Meanwhile, here's a look at the forum line-up:



Introduction	Derek Gerard , FSA, FCIA, Principal, Eckler Ltd.
Session 1	<i>Enterprise Risk Management</i> with Eleanor Marshall , CA, CFA, VP & Treasurer, and Nikki Keating , CA, CFA, Director, Pension Finance, Bell Aliant
Session 2	<i>Investing for your Liabilities</i> with Jim Cole , CFA, FSA, FCIA, VP, Fixed Income, Phillips, Hager & North Investment Management Ltd.
Session 3	<i>Future Pension Plan Design</i> with Cameron Hunter , FSA, FCIA, Principal, Eckler Ltd.
Session 4	<i>Pension Plan De-Risking</i> with Emmanuel Matte , CFA, FSA, FCIA, Standard Life Investments
Session 5	<i>The Future of Pension Plans - A Panel Discussion</i>

2009 ATLANTIC PROVINCES TAX CONFERENCE

The Canadian Tax Foundation is pleased to announce that the 2009 Atlantic Provinces Tax Conference, *Keeping Tax Practitioners Informed*, will be held **November 6 to 7** at the Sobey's School of Business, Saint Mary's University. For details, please visit: <http://www.ctf.ca/ProfDev/2009aptcprogram.asp>.

FEI NATIONAL BREAKFAST SEMINAR

The Financial Executives International (FEI) is hosting a breakfast seminar on **November 17th** from 7:30 to 9:30 am at the Westin Nova Scotia, Harbour Suites A & B. Entitled, "Fraud Risks in the New Economy: Are Your Bases Covered?", the seminar features presentations by **Michelle C. Awad**, Partner, McInnes Cooper; **Scott Weissent**, CISA, CGEIT, Principal, Specialist Advisory Services, Grant Thornton LLP; and **Sue MacMillan**, FCA, CFE, CFI, Partner, Forensic Accounting and Investigative Services, Grant Thornton LLP. Attendees are encouraged to bring questions and participate in discussion topics, including:



- Why the risk of fraud is so much greater in today's economy.
- The steps you can take to prevent, detect and react to fraud within your organization.
- The increasing threat of cybercrime and what organizations should be considering to protect themselves.
- Legal issues and remedies available related to fraud.

Pre-registration is required at: http://www.feicanada.org/events/event_calendar.html?command=sdetail&sdetail=sdetail&sub_id=754&eid=546 or contact **Marita Dias** at (416) 366-3007 ext. 5111 or at mdias@feicanada.org.

ATTN: PRACTITIONERS AND FIRMS WITH LAWYERS/LAW PRACTICES AS CLIENTS

A Solo and Small Firm Conference, presented by the Lawyers' Insurance Association of Nova Scotia (LIANS) will take place in Halifax on **November 30th**. Sessions include: 60 Tips in 60 Minutes – practical tips on marketing, client service, technology and more; Business of Law: Improving Your Bottom Line - Business Planning; Firm Finances; Time-Keeping; The Art of Billing – drafting bills that will get paid, learn about the importance of cash flow, know where your billings and receipts are coming from, and discussions on alternatives to billable hours; Role of Risk Management and How it Affects Your Bottom Line; Legal Technology - top ten tech requirements, mobile technologies and much more; Electronic Data Management – organizing and securing your electronic data; Human Resources: Succession Planning, with tips on hiring and retaining staff; and, a Vendor Expo for you to browse.

For more information and/or to register, please visit http://www.nsb.org/otherdevelopment.php?otherdevelopments_id=37 or contact **Jennifer Curran** at jcurran@lians.ca, or (902) 423-1300 ext. 326



HERE AND THERE WITH MEMBERS

James Foran, CA, previously with Medusa Medical Technologies in Halifax, is now a Senior Manager with BDO Dunwoody Goodman Rosen Inc.

Catherine Johnston, CA, President, Port City Fashions, has been appointed to the Board of Directors of the Canadian Breast Cancer Foundation - Atlantic Region.

UPCOMING CICA PD OPPORTUNITIES

- **Nov. 14 - 18** at Niagara-on-the-Lake - Corporate Reorganization Course.
<http://cpd.cica.ca/CR/about.cfm>
- **Nov. 14 - 18** in Whistler - Advanced International Tax Course
<http://cpd.cica.ca/AIT/about.cfm>
- **Nov. 18 - 19** in Vancouver - CICA Conference on Succession Planning
<http://cpd.cica.ca/SuccessionPlanning/about.cfm>
- **Nov. 19 - 20** in Toronto - Conference for Audit Committees
<http://cpd.cica.ca/AuditCommittees/about.cfm>
- **Nov. 21 - 25** in Tremblant - Advanced Tax Issues for the Owner-Managed Business <http://cpd.cica.ca/ATI/about.cfm>
- **Nov. 23 - 25** in Vancouver - In-Depth Brokers & Investment Dealers Course
<http://www.cpd.cica.ca/Brokers/About.cfm>
- **Dec. 7 - 9** in Toronto - AICPA National Conference on Current SEC and PCAOB Developments
<http://cpd.cica.ca/CSEC/>

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 and click on the following button:



CAREER OPPORTUNITIES 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

- Treasurer** - New Start
- Member** - IWK Family Advisory Business Committee
- Treasurer** - Dartmouth Ringette Association

EMPLOYMENT OPPORTUNITIES

- Director, Corporate Finance** - Halifax, NS
- Controller** - Halifax, NS
- Director of Finance** - Truro, NS
- CA** - Comox Valley, BC
- Bookkeeper** - Halifax, NS
- CA** - Halifax, NS
- Manager, Assurance & Business Advisory** - Halifax, NS
- Manager, Assurance & Business Advisory** - Truro, NS
- Senior Financial Analyst** - Dartmouth, NS
- Senior Fund Accountant** - British Virgin Islands
- VP, Finance** - Sydney, NS
- Director, Financial Reporting** - Halifax/Dartmouth, NS
- Comptroller** - Fredericton, NB

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

- ◆ **Practitioner's Forum**
October 29 - The Glengarry Inn, Truro
- ◆ **ICANS' Fall 2009 PD Weeks**
November 2 to 6 - WTCC, Halifax and November 16 to 20 - Delta Sydney
- ◆ **2009 UFE Results**
December 4
- ◆ **Members' Luncheon**
December 18 - Halifax Marriott Harbourfront Hotel
- ◆ **Annual Convocation Dinner & Dance**
February 13, 2010 - WTCC, Halifax



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