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# Introducing ICANS' 2004 – 2005 President, John MacKinnon, CA

Meet John MacKinnon – CA, Accounting Professor and President of the 2004 – 2005 Nova Scotia CA Institute.

A member of ICANS since 1989, John was elected to Council in 1996, becoming Secretary in 2001 and then proceeding to hold the positions of Treasurer and Vice President in the years thereafter. And, while his natural flair for leadership has well served the Institute, it's also benefited the world of academia where John has built a well-respected career that successfully combines his passion for business and teaching.

"I was very interested in a career in business and felt that the CA training program and the designation would provide me with great experience towards reaching a successful business career," explains John. "(Plus), I just really love teaching; I got lucky and found something that I love to do."

He's also fortunate to have found what he loves to do relatively early in his career. That is, after graduating from St. Francis Xavier University, John achieved his CA designation in 1989 while working at Peat Marwick (now KPMG LLP) in Halifax. Following a one-year contract with the University College of Cape Breton (UCCB), he then attended Queen's University where he received an MBA and went to work with the Bank of Nova Scotia (Corporate Banking) in Toronto. Then, shortly thereafter, John accepted a position as an accounting professor back home at UCCB, where he's been ever since.

In addition, John has shared his expertise and flair for teaching with the Atlantic School of Chartered Accountancy and the Inter-Provincial Education Committee. He's also been involved with a number of ICANS' committees and, as a dedicated professional and community

leader, his contributions were recognized by the Institute in 2000 with a Ross L. Towler CA of the Year Award – namely for his volunteer commitment to the Elizabeth Fry Society and the Cape Breton Family YMCA. Currently, John is volunteering his time and talent to aid

the Sydney Airport Authority, the Westmount Volunteer Fire Dept. and the Sydney River Tennis Club.

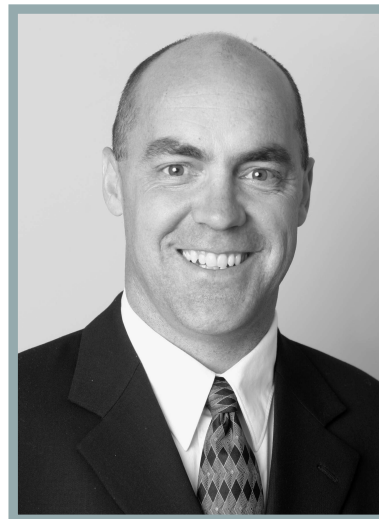
"Volunteering is what it's all about," states John. "It gives me the opportunity to utilize some of my business and CA skills, and apply them to help out our community."

He also asserts that volunteering as a member of the ICANS Council was a way for him to obtain a better understanding of his profession and the issues it's facing. "I thought this

would be very beneficial, especially since I teach," says John.

When not teaching, volunteering or helping to develop his profession, you can usually find John on one of the region's soccer fields or basketball courts, joining his wife, Brenda, in rooting for daughters Brianna (13), Kara (10) and Mary (9). Of course, being an avid sports fan, you might also find him playing hockey or training for one of the two marathons in which he annually runs. Endurance training, we might add, that he'll surely find helpful for his term as Institute President!

"I am very honored to be the Institute President," says John. "When I think of all the exceptional business and community leaders our profession delivers to the province, it makes me very proud. To be the President of the Institute and to guide the profession during the next year, especially in these times of change, is certainly challenging and potentially very rewarding."



John MacKinnon, CA

# President's Message

Greetings! It is with excitement – and yes, even mild trepidation – that I assume the role of Institute President this year, along with the privilege and responsibility of helping to guide our profession as we set course for what could be an unprecedented year of change.

Without hesitation, the two issues that I see as garnering Council's foremost attention in 2004 – 2005 are (1) the recruitment of an executive director and (2) the proposed merger between CAs and CMAs. While it's debatable which should come first, one thing is for sure is that both issues will require our thoughtful vision for how they will affect our profession and its management today, and into the future.

That said, as we move into fall, merger talks are still progressing throughout the country. To date, virtually every region (including ours) has held Town Hall sessions for members to learn more about the rationale behind the proposal and to ask questions, many of which have been posted on the CICA website and other Institute websites for further reference. And, while details regarding an official vote on the issue remain outstanding, I would like to reinforce the importance of

“...we all share the common vision of CAs being known and respected as proficient, community-minded business leaders.”

continuing our daily operations during the next few months, which include the ongoing development of our profession's Strategic Plan and for members in Nova Scotia, the recruitment of an executive director.

Of course, regarding this last issue, timing is a key factor. That is, it's always challenging to recruit the 'right' leader for an organization, but it's especially challenging during a time of uncertainty, such as we are facing. However, the 'right' leader is an important asset to have when facing as big a change as the possibility of merging two large,

dynamic organizations. In fact now, more than ever, we need a leader with the skills and patience/understanding to ensure the continued flow of our regular programming (i.e. special events, professional development, recruitment, etc.), and who can also help to implement the new Strategic Plan and selflessly address issues related to the proposed merger on behalf of the profession and our Institute staff.

In short, it's a tall order. However, when I look at our Council members and reflect upon the steadfast commitment of our Institute staff, I feel reassured and confident that we will get through this time of change. I am also eased by the knowledge that we have a dedicated membership and that we all share the common vision of CAs being known and respected as proficient, community-minded business leaders. For, despite the uncertainties, that is one thing that will not change. That said, if you have any questions or concerns you'd like to raise, please don't hesitate to contact me through my office at UCCB or via ICANS – I'm always grateful for feedback and input. Thank you.

LLP in Halifax, Nova Scotia, and has been a member of ICANS since 1989. Over the years, he has served in many roles for ICANS including terms on the Education, Audit and Professional Standards committees, where he currently serves as Chair. He's also devoted considerable time and talent to a number of charities, most notably serving as President and a Member of the Board of Directors for the Children's Aid Society of Halifax, and as a Board Member of the Camp Hill Medical Centre at the time of the construction of the new Halifax Infirmary. In addition, recently, Don began coaching at the Initiation Program and Novice levels for the Halifax Hawks.

## 2004-2005 ICANS Council

Susan Carson Ernst & Young LLP, Halifax	Don Flinn (Secretary) PricewaterhouseCoopers LLP, Halifax	John MacKinnon (President) University College of Cape Breton
Paul Comeau Grant Thornton LLP, Yarmouth	Leo Gallant St. Francis Xavier University, Antigonish	Gordon Moore (Treasurer) KPMG LLP, Halifax
Clay Coveyduck (lay member) Retired, Halifax	Kirk Higgins WBI Chartered Accountants, Halifax	Sue Payne (Vice President) ACA Cooperative Ltd., Kentville
Ted Doane Nova Scotia Community College, Halifax	Susan McIsaac sj mcisaac, Chartered Accountant, Amherst	Greg Simpson KPMG LLP, Halifax

## Encouraging Early Success

Currently in its fifth year of operation, the ICANS High School Scholarship Program is an ideal opportunity for Nova Scotia CAs to reinforce their belief in the importance of life-long learning and community development. To date, the program has been a great success for both students and the Institute alike, and as awareness of its existence grows, so too, do the applications! In fact, this year's Selection Committee received so many impressive applications, that its' job of selecting only four recipients was quite difficult. However, after reviewing each student's application for their ability to demonstrate superior academic ability and involvement in extracurricular and community activities, the Committee awarded the following four students with a cheque for \$1,000 toward their future academic studies:

### Katelyn Boucher

After graduating this past spring from East Antigonish Education Centre/Academy in Antigonish Co., Katelyn plans to use her scholarship winnings to help fund a Bachelor of Commerce degree from Saint Mary's University. And, while learning is certainly a passion for Katelyn, this honours student also enjoys the teaching aspect of education! In particular, she has been a volunteer math and science tutor, as well as a teacher of religious studies and step dancing. In fact, it is these initiatives, along with her interest in performing, sports and

student life involvement, that demonstrated Katelyn's resourcefulness, talent, ambition and drive to succeed – qualities that contributed to her being honoured with a 2004 ICANS High School Scholarship Award.

### Justin Heisler

A 2004 graduate of Halifax West High School, Justin is currently enrolled in the Bachelor of Commerce program at Dalhousie University. Aside from his outstanding academic record, Justin impressed our Selection Committee with his mature focus on the following skills that he attributes as being key building blocks to success: (1) the value of team work – which he has gained through playing hockey; (2) persistence – a skill he has honed through his experience in playing the piano; and, (3) leadership – the importance of helping to guide your team toward a common goal.

### Lisa Kennedy

Since graduating this past June from Riverview Rural High School in Coxheath, Cape Breton, it's full steam ahead for Lisa as she begins her Bachelor of Commerce degree from Saint Mary's University. Energetic and enthusiastic, Lisa has spent her entire life being involved with various teams, clubs and volunteer programs. In particular, her experience as a member of her school's Safe Grad Committee, a player on several volleyball teams, a soccer referee and a part-time employee

of Empire Theatres, have well prepared Lisa for a successful career in business. Bolstered by high academic achievements, she feels confident in her ability to communicate well with clients and colleagues, to demonstrate strong leadership skills, and to remain organized.

### Liberty MacDougall

This fall, as Liberty begins her journey toward achieving a Bachelor of Commerce degree from Saint Mary's University, she will no doubt draw upon the many skills she developed and honed during her time at Fall River's Lockview High School. Aside from her focus on high academic standards and team leadership in a variety of sports, Liberty has earned valuable lessons through volunteer work with her church, the Special Olympics and her school's Safe Grad Committee. As a result, Liberty is a very organized individual; a hard worker who possesses the drive and persistence to succeed in whatever she does.

*Again, congratulations to all our scholarship recipients and a special thank you to all the students who submitted an application to this year's program. Remember – the ICANS High School Scholarship Program is open to all Nova Scotia students. For more information, please visit [www.icans.ns.ca](http://www.icans.ns.ca) or call the Institute at (902) 425-3291.*

## Meet your 2004-2005 ICANS Executive

Joining ICANS President John MacKinnon on the Institute's 2004-2005 Executive Team are:

### Sue Payne, Vice President

After being admitted into ICANS in 1989, Sue joined Council in 1998, where she assumed the role of Executive Secretary in 2002 and Treasurer in 2003. Prior to this, she chaired the Membership Committee (1996 to 1999) and was involved with numerous other Institute committees. This experience and her work as CEO of ACA Cooperative Ltd. in Kentville, Nova Scotia, provides Sue with an excellent background for tackling professional and Institute-related issues on behalf of Nova Scotia CAs. In addition, outside of ICANS, Sue has loaned her expertise and valuable time to assist a variety of community organizations including: the New Minas Sunrise Rotary Club, the Canadian Diabetes Association-Halifax Branch, and the Glengarry Pines Golf Course.

She currently sits as Governor for the Atlantic Provinces Economic Council and the Nova Scotia Community College, and is a Director of the Canadian Poultry and Egg Processors Council.

### Gordon Moore, Treasurer

As a Partner with KPMG LLP in Halifax, Nova Scotia, Gordon knows all about the importance of strong leadership. After becoming a member of ICANS in 1976, Gordon proceeded to get involved with a number of Institute committees including Bylaws, Professional Standards Review, Harmonizing, Environment, Standards, Audit and the Bylaws Review Task Force. Moreover, he's been a member of Council since 1997 and part of CICA's Ethics Standards and Harmonizing Committee since 2000. However, Gordon's commitment to the

profession doesn't stop there! He has also shared his expertise with the Association for Professional Environmental Auditing, and the Accounting Foundation of Nova Scotia; he's served as an exam/assignment marker for the former APACA Program; and, was a correspondent of the Canadian Institute of Chartered Business Valuators. In addition, Gordon has volunteered his time and talent to the Kiwanis Club of Dartmouth, St. Vincent's Guest House, the Kiwanis Music Festival, St. Peter's Church, the Halifax Northwest Rotary Club, the Dartmouth VON Branch, St. Michael's Church and the Our Lady of Perpetual Help Parish.

### Don Flinn, Secretary

A Council rep since 1998, Don is a Partner with PricewaterhouseCoopers

# Special Thanks to our 2003-2004 Volunteers

Volunteers are one of ICANS' most valuable assets. Whether you serve on Council, provide advice regarding membership and conduct issues, or help in organizing our annual golf tournament, the time and expertise you contribute to developing and promoting our profession is greatly appreciated. In particular, we want to thank the following members who volunteered with the Institute during 2003 – 2004:

Gary Armstrong  
Daniel Avery  
Alan Barkhouse  
Robert Bean  
Tanya Boudreau  
Thomas Brockway  
Gordon Caldwell  
James Cameron  
Paul Campbell  
Roger Carroll  
Susan Carson  
Claude Carter  
John Carter  
Terry Carter  
Paul Comeau  
Alan Conrod

Kevin Dean  
Bruce Densmore  
Ted Doane  
Elizabeth Duncan  
Anthony Fielding  
Donald Flinn  
Joseph Flinn  
Robert Fraser  
Grant Galbraith  
Leo Gallant  
Michele Gerrard  
Sheila Gillis  
Paul Goodman  
Andrew Hare  
Ronald Harnish  
Elizabeth Hicks

Kirk Higgins  
Eugene Hurlbert  
Harry Inder  
Cheryl Inman  
Gerald Inman  
Reinhard Jerabek  
Catherine Johnston  
Claudette Kehoe  
Carl Kent  
Ross Landers  
Brad Langille  
Gordon Lawlor  
Wanda Leese  
Jon Legatto  
Troy MacDonald  
Ann MacGillivray

Roderick MacGregor  
Ira MacInnis  
John MacKinnon  
Tanya MacNeil  
Kenneth Mader  
Lori Marenick  
Susan McIsaac  
Shannon McLaren  
Gordon Moore  
Heath Moore  
Steven Moore  
Elaine Morash  
Barbara Morton  
Peter Nash  
David Nunn  
Mary Oxner

Susan Payne  
James Power  
Edward Raine  
Douglas Reid  
Marvyn Robar  
Jane Roy  
Roy Salmon  
Stephen Shupe  
Elaine Sibson  
Gregory Simpson  
William Slattery  
Randall Smith  
Gary Stafford  
Michael Sutherland  
Robert Teale  
Gerald Trites

James Trussler  
Jason Varner  
Peter Wilde  
Kent Williams  
Glenn Williams  
Michele Williams  
Paul Willison  
Byron Wilson  
Mark Winfield  
Nicola Young  
David Yuill

## In Other Business...

**Event Reminder** – This year's Practitioners' Forum will be held on Friday, October 29, at the Holiday Inn Harbourview – Dartmouth. Questions – Please contact Soula Keramaris at (902) 425-3291 or at [skeramaris@icans.ns.ca](mailto:skeramaris@icans.ns.ca).

**Email Challenge** – As noted in the March 2004 issue of *ESCAN*, the Institute has been plagued by an ever-increasing barrage of junk email or 'spam' to our general inbox ([icans@icans.ns.ca](mailto:icans@icans.ns.ca)), which often contains computer viruses. As a result, staff has been following a 'safe sense' policy of 'when in doubt, delete unread.' However, unfortunately, this means some legitimate email messages may also get deleted, especially ones that don't include a detailed message in the 'subject' line. That said, to ensure your message is received, please try to effectively use the 'subject' line to explain the nature of your message. Also, if you fail to receive a response to your message within a reasonable time frame, please call the Institute (425-3291). Again, we apologize for any frustration you may encounter in emailing the Institute, and we certainly appreciate your patience regarding this ongoing dilemma. Thank you!

## Teaching PD – It's a 'Cool' Thing!

by Grant Galbraith, CA

*As I start to get ready for my 15th year of teaching PD courses for ICANS, I have been asked to reflect back and explain, why I started teaching and why-oh-why, have I continued teaching for so many years! My name is Grant Galbraith, Tax Partner with the newly merged firm of Nauss Hornby LLP, and this is my story.*

Back in my day, all of the 'cool' CAs aspired to be tax people. Moreover, those slightly ahead of me in their tax careers (Bill Vienneau, John Roy, Barry Travers, etc.) all lectured at the Atlantic School of Chartered Accountancy (ASCA) and conducted ICANS PD courses. So obviously, if I wanted to be 'as cool as them,' I knew that I would also have to get into the teaching gig. And so I did, and that's how it started – just a CA trying to be a 'cool tax guy.'

However, after I started, what I really discovered is that teaching is a lot of fun! It's also hard work, by times a little stressful, but always gratifying. In short, delivering PD courses, in my view, is a fantastic way to enhance your own professional development.

Over the years, I have been involved in many different PD courses – most notably the annual Tax Update, which I have now been delivering for over 10 years. I have also been involved in the ASCA program, CICA tax programs and PD courses in New Brunswick and PEI. However,

I always enjoy returning to ICANS to deliver tax courses in Halifax, Dartmouth and Yarmouth. There are many, many CAs that I have gotten to know through teaching courses – CAs that I am now fortunate to count as friends, and colleagues.

That said, for anyone who has ever considered teaching PD, my recommendation would be to take the plunge – you won't find a better group of people to lecture to and spend your day with. CAs really are

a wonderful lot – most of whom are very 'cool' people, even if they aren't all tax specialists!

For members interested in learning more about teaching PD for ICANS, please contact Kathie Slaunwhite at [kslaunwhite@icans.ns.ca](mailto:kslaunwhite@icans.ns.ca) or by calling (902) 425-3291.



Grant Galbraith, CA, celebrates his 15th year teaching for ICANS and the 50th time he's instructed Income Tax Update.

### ICANS Mission Statement

"To protect and serve the public and our members by providing exceptional services and resources within a well-regulated profession, and enable Chartered Accountants in Nova Scotia to be the obvious choice for financial management, assurance and other specialized services."

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