CONGRATULATIONS AND WELCOME TO THE CA PROFESSION

With an inspiring and sincere address to Nova Scotia’s UFE Class of 2009, ICANS President Susan McIsaac, FCA, reached out to the graduates at ICANS’ February 13th Convocation to remind them that, “Now the fun begins!” With more than 700 people listening intently, Susan impressed upon the graduates that, having completing the arduous journey leading up to and passing the UFE, their path is no longer defined; it’s now up to them to set the standard for themselves, adding: “Your success will be your own. The flexibility, skills and financial rewards that our profession can provide can lead to success however you define it.”

To illustrate her point, Susan referred to the diverse and successful careers of ICANS’ new FCAs — R. B. Cameron, Don Flinn, Kirk Higgins, Danny McCarthy and John Nash. Furthermore, she reminded the graduates that this is a time of unprecedented change and transition, stating: “The demand for integrity, leadership and quality of information is at an all-time high in business right now. You are in an excellent position to positively impact all of those things.”

Coincidentally, earlier in the evening, class valedictorian Justin Heisler also commented on the many changes happening within the accounting world. However, he also pointed out to his fellow graduates that, “Even though this might be a challenge, I think the ASCA and UFE experience has given us a solid foundation of skills that we can use to help expand our knowledge and build our careers, regardless of where they take us from here.”

That said, Nova Scotia Premier Darrell Dexter — who spoke to the audience via a previously recorded video address — encouraged the graduates to build their careers here, within Nova Scotia, noting the growing opportunities and the need for high level business and leadership skills synonymous with CAs.

However, despite the talk of career options and forecasted change, Susan took great care to encourage the graduates to savor their achievement and to enjoy their post-UFE ‘high’. “This is your moment; you are the shining stars,” said Susan. “You are the hopes and aspirations of this profession and you are limited only by whatever constraints you put on yourself. Look around this room. Feel the pride and the love, and the expectations that are directed towards you. Soak it in, embrace it, know that you have earned it.”

ICANS’ 2010 HIGH SCHOOL SCHOLARSHIP AWARDS

As senior high school students throughout the province begin planning for the next phase of their academic experience, ICANS is once again, pleased to be offering four, $1,000 scholarship awards to those who are graduating in June 2010 and who will be attending university in September 2010 to pursue a bachelors degree in business or commerce.

To access information about ICANS’ High School Scholarship Program and for a copy of the application form, visit: http://www.icans.ns.ca/media/documents/scholarships2010.pdf. Students can also download a copy of the Institute’s recruitment brochure at http://www.icans.ns.ca/media/documents/RecruitmentBrochure.pdf, which contains info about the process of becoming a Chartered Accountant. We also recommend interested students visit www.decisionsmatter.ca — the CA profession’s national website, which contains news about the National Branding Program, as well as profiles on CAs who work in private industry, public practice, government, education and the non-profit sector. Another helpful website to visit is www.asca.ns.ca. Here, students can learn all about the Atlantic School of Chartered Accountancy (ASCA), the professional education program for CA students in Atlantic Canada.

The deadline for this year’s scholarship applications is April 23, 2010 and if you have any questions, please contact Joy Barkhouse, ICANS’ Communication Consultant, at (902) 425-3291 ext. 25 or at communication@icans.ns.ca.
Always Read the Fine Print in Your Insurance Policy

The following article has been prepared for the benefit of all CA members across Canada by Gary Hannaford, FCA, CEO of the Institute of Chartered Accountants of Manitoba and Chair of the Council of Senior Executives' Public Trust Committee, and Justine Bond, CEO of AICA Services Inc.

Have you ever signed a contract only to find out months later that you didn’t get everything that you thought you were getting? This can be the case when you are purchasing professional liability insurance (PLI) for your accounting practice.

In order to protect the public, the Institute's by-laws require that all public accounting firms carry professional liability insurance with the following minimum PLI limits:

- $1 million where one member practises public accounting;
- $1.5 million where two or three members practise public accounting;
- $2 million where four or more members practise public accounting.

Professional liability insurance is required to pay out awards to an injured party in the event that the member or firm has been found to be at fault.

It is important that members and firms carefully review all of the provisions on the insurance contract to be certain that it provides you with the coverage you require. Some of the inconsistencies between insurance providers include the following examples:

1. If the limit of the liability includes defence costs it could mean that a good portion, if not all, of the insurance could be used to pay the defence costs of the claim rather than being used to pay out an award to the injured party. This is not consistent with the minimum PLI requirements and would leave you exposed for any shortfall.

2. An insurance provider may decide to exclude certain high risks clients such as public companies from coverage by your insurance policy. Please ensure that there are no such exclusions in your policy.

3. Some insurance providers restrict coverage for services performed prior to the inception of a policy. While this may seem reasonable on the surface, it’s important to remember that policies for professional liability insurance are written on a claims-made basis. This means that a lawsuit made today could be for services provided as far back as six years (or more) ago and if your policy does not provide coverage for your prior acts; there will be no coverage for the claim even though you had a policy in force at the time the services were rendered. Therefore; your policy must provide full prior acts coverage.

4. Since policies are written on a claims-made basis, the Institute requires that insurance be carried for a minimum of six years after a member dies, or ceases to practice. If you are a partner in a firm; the firm usually continues to carry insurance for retired partners and former partners throughout this six-year period. However, if a sole practitioner retires, he/she must continue to carry professional liability insurance for the six-year “discovery” period. Please ensure that your policy provides coverage for this entire period.

5. Many insurance providers indicate that they provide worldwide coverage; however, upon more careful review of your policy, you may find that coverage is only available if the suit is brought within North America and Bermuda. Generally, if a Canadian CA is doing work outside Canada, which is happening more frequently as CAs work in the global marketplace, any ensuing lawsuit would be brought within the country where the services were performed.

It is your responsibility to ensure that your policy provides the coverage required for you to meet the Institute’s mandatory insurance by-laws that have been put in place to protect the public. Always read the fine print in your insurance contract. That way you will not be surprised if you ever face the unfortunate situation of having to make a claim under your policy.

Liability Insurance Reminder

The Institute’s by-laws require that every member engaged in the practice of public accounting have liability insurance that meets the specified minimums. See ICANS By-Law 68 at www.icans.ns.ca.

If working in a firm, you should make sure that you are covered by the firms’ policy to protect yourself. Members working on a contract basis for a public accounting firm should make sure that the firm they work for has included them in their professional liability insurance coverage.

If you have any questions, please contact Wenda Bennett at wbennewt@icans.ns.ca or at 425-3291 ext. 26.
EXPOSURE DRAFT - PROPOSED ACCOUNTING STANDARDS FOR NOT-FOR-PROFITS

The Accounting Standards Board (AcSB) and the Public Sector Accounting Board (PSAB) issued individual exposure drafts on proposed changes to accounting standards for not-for-profit organizations (NFPOs). Developed through extensive consultations with stakeholders, the proposed changes would result in different financial reporting foundations for NFPOs in the public and private sectors.

Currently, NFPOs follow the CICA Handbook – Accounting. The PSAB proposes that government NFPOs follow the CICA Public Sector Accounting Handbook. The AcSB proposes private sector NFPOs be given a choice to follow either new accounting standards for not-for-profit organizations or International Financial Reporting Standards (IFRSs). Both private and public sector NFPOs would continue to use the current 4400 series of standards.

The AcSB and the PSAB request that NFPOs share their views on the proposals. To access the exposure drafts, click on: http://www.cica.ca/notforprofit/index.aspx. The deadline for comment is July 15, 2010.

EXPOSURE DRAFT - PROPOSED REVISIONS: IFRS RECOGNITION AND MEASUREMENT OF LIABILITIES

- The Accounting Standards Board (AcSB) issued proposed revisions to an IFRS on recognition and measurement of liabilities in IAS 37. These revisions apply to liabilities for warranties, legal disputes, business restructuring and similar items. In addition, more liabilities are likely to be recognized in financial statements. That said, members are encouraged to assess the revised measurement guidance developed, including how uncertainties are to be reflected in the measurement.

“The proposals to remove the probability recognition threshold in IAS 37 and clarifications to the measurement requirements will significantly change how entities account for liabilities,” said Rebecca Villman, the AcSB Principal responsible for the project. “The proposals will result in a standard applicable to entities using IFRSs in Canada and are expected to be effective no earlier than January 1, 2012.”

To view this Exposure Draft, visit: www.acsbcanada.org. Comments are due by April 12, 2010.

GUIDE FOR AUDITORS OF REGISTERED ELECTORAL DISTRICT ASSOCIATIONS APPOINTED UNDER THE CANADA ELECTIONS ACT

To assist federal registered electoral district associations, official agents and auditors with respect to their audit responsibilities under the Canada Elections Act, the CICA has, since 2005, published a Guide for Auditors of Registered Electoral District Associations Appointed Under the Canada Elections Act. The latest version of the Guide can be accessed from both the CICA website (http://www.cica.ca/election) and the Elections Canada web site (http://www.elections.ca/entities_e.asp?section=pol&document=manuals&dir=dis&lang=e)

The Guide provides guidance on the audit of a registered electoral district association, including sample consent, engagement and representation letters, and a model auditor’s report. It summarizes the accounting and reporting requirements of the Canada Elections Act related to the Financial Transactions Return and provides steps to audit some key requirements. It also addresses accounting issues of particular interest to auditors related to the Statement of Assets and Liabilities and the Statement of Revenue and Expenses (“the financial statements”) set out in Part 4 of the Financial Transactions Return.

If you have any questions, please contact Helene Marcil at Helene.Marcil@cica.ca.
It’s likely that practitioners will have some questions about applying the new Accounting Standards for Private Enterprise (ASPE). The Institute of Chartered Accountants of Ontario and the CICA have prepared a number of FAQs, a sample of which can be found below. For more FAQs, please visit the CICA’s website at: http://www.cica.ca/privateenterprises/faqs/index.aspx.

**Q1:** I do not intend to early adopt ASPE. Do I need to disclose anything in my financial statements now in accordance with the requirements of Section 1506.30?

**A:** Section 1506.30 [effective July 2009, see 1506.03] of the current Handbook does not apply to changes in accounting policies upon the complete replacement of an entity’s basis of accounting. Adopting ASPE falls within that category; therefore, there is no requirement to provide the disclosure referred to in Section 1506.30. However, this does not preclude management from providing this disclosure if they choose to do so, particularly to meet the fair presentation disclosure requirements of Section 1400 (general standards of financial statement presentation).

**Q2:** How might an enterprise describe the basis of accounting used to prepare the financial statements?

**A:** Paragraph 1400.16 requires an enterprise following Part II of the Handbook to state that the financial statements have been prepared in accordance with Canadian accounting standards for private enterprises (ASPE).

An enterprise may wish to refer to Canadian GAAP, for example to meet contractual or legislative requirements. In addition to stating that the financial statements have been prepared in accordance with Canadian accounting standards for private enterprises, an enterprise following the ASPE may make an additional statement that the financial statements have been prepared in accordance with Canadian GAAP.

As noted above, each Part of the CICA Handbook represents a form of Canadian GAAP. The ASPE in Part II of the Handbook is therefore Canadian GAAP. Consequently, making a separate reference to Canadian GAAP might be viewed as redundant – it is up to the individual enterprise to decide whether to do so.

Enterprises that wish to refer to Canadian GAAP must do so in a manner that clearly sets out the relationship between Canadian GAAP and the ASPE. For example, stating that the statements have been “prepared in accordance with Canadian GAAP and the ASPE” would be confusing as it implies that the two are separate bases of accounting, when in fact they are not.

The ASPE does not prescribe specific language with respect to the basis of presentation disclosure. The following are examples of acceptable disclosure; other wordings may be equally acceptable:

**Illustration of ASPE as the basis of presentation:**
*The financial statements were prepared in accordance with Canadian accounting standards for private enterprises.*

**Illustration of a separate reference to Canadian GAAP as the basis of presentation:**
*The financial statements were prepared in accordance with Canadian accounting standards for private enterprise. Canadian accounting standards for private enterprises are part of Canadian GAAP.*

**Q3:** Do I still need to include the accounting policy note dealing with measurement uncertainty in respect of management’s estimates?

**A:** ASPE includes Section 1508, which deals with measurement uncertainty. This section requires disclosure regarding the extent of measurement uncertainty that is material for an item in the financial statements. This requires judgment whether the omission or misstatement of this information is material to the users of the financial statements. If so, the nature of the uncertainty, the circumstances giving rise to the uncertainty and information regarding possible resolution should be disclosed.

**FRAUD RISK IN DIFFICULT ECONOMIC TIMES**

As members know, the risk of both internal and external fraud rises during difficult economic times. Whether you need to raise your awareness as auditors or to provide advice to your clients, you might want to download the July 2009 Director Alert from the CICA’s Risk Management and Governance Board at [http://www.rogb.ca/director-alert/item29012.pdf](http://www.rogb.ca/director-alert/item29012.pdf). Although this Director Alert explores the questions that should be asked of management by directors, these questions can be equally useful for auditors or advisors to ask in order to gain a deeper understanding of the risks faced by the enterprise.
TRANSITIONING TO IFRS

International Financial Reporting Standards (IFRSs) are now available in Part I of the CICA Handbook – Accounting. IFRSs will be required for publicly accountable enterprises and government business enterprises for periods beginning on or after 1 January 2011. They will also be available for any entity within the scope of the CICA Handbook – Accounting that chooses to adopt IFRSs such as not-for-profit organizations and private enterprises.

Communicating impact

Since adopting IFRSs could result in a myriad of changes to an entity’s financial statements in 2011, the Canadian Performance Reporting Board has produced a publication that discusses how to summarize the effects of the changeover in the MD&A so that companies don’t catch investors by surprise: Transition to IFRSs – Communicating the Impact of the Changeover. If you or your clients are looking for examples of ways to provide a succinct MD&A discussion of the impact of the changes in a way that highlights significant differences, including how changes will affect your future financial reporting, check out this link: http://www.cica.ca/ifrs/ifrs-transition-resources/docs-&-files/item34420.pdf

Audit implications

No doubt auditors are concerned about how their examination might be affected by their clients’ adoption of IFRS. To address these concerns, CICA put together a Task Force on Assurance Implications of Changeover to IFRSs. The Task Force issued a guide entitled Assurance Implications of the Changeover to IFRSs in May 2009 and has recently updated the guidance. Use this link to download the February 2010 edition of the guide: http://www.aasb.ca/reference-material-for-practitioners/legal-commentaries/item34839.pdf.

LAND USE BY-LAW RESTRICTIONS ON HOME OFFICES STILL UNDER REVIEW

As reported in the March 2009 issue of E-SCAN — ‘Notice of Public Information Meeting re: Office of a Professional Person” — HRM Council is reviewing the issue of removing “office of a professional person” as a permitted use under both the Halifax Mainland and Peninsula Land Use By-Laws. To this end, a public information session was held in March 2009, of which approximately 35 people attended and provided feedback on the question. From this meeting, a report on the matter is being developed and is expected to be given to HRM Council in the next few months. HRM Council will then hold a public hearing on the matter before any final decision on the by-law amendment is made. In anticipation of this report, ICANS would like to remind members of the proposal description.

Proposal Description

The Halifax Mainland and Halifax Peninsula Land Use By-Laws currently permit the following professionals to set up an office within their dwelling: doctor, physician, surgeon, dentist, barrister, solicitor, architect, engineer, chartered accountant and psychologist. These professionals are not subject to any requirements under the Land Use By-Laws; for example, they are permitted to have any number of employees and use an unlimited amount of space in their home for their office.

With the exception of child care centres, any other office or business operated from a dwelling in a residential zone is considered a home occupation. Home occupations must meet a specific set of requirements under the Land Use By-Laws to be permitted. For example, employees who do not live in the dwelling are not permitted, and home occupations are restricted to one half of one floor of the dwelling, to a maximum of 400 square feet. The application is considering removing “office of a professional person” as a permitted use under the Land Use By-Laws, and requiring that all home occupations in a residential zone abide by the same criteria. Note: the affected area is Halifax Mainland and Halifax Peninsula (former City of Halifax).

For more info, please contact Patricia Hughes, Planner, at (902) 490-1948 or a hughesp@halifax.ca. Comments can also be faxed to (902) 490-4406 or mailed to HRM Community Development, ATT: Patricia Hughes, PO Box 1749, Halifax, NS, B3J 3A5.

ICANS RECRUITMENT EVENTS

On March 25, 2010, ICANS Recruitment Committee Chair Catherine Johnston, CA, President, Port City Fashions; Recruitment Committee Member Michele Gerrard, CA, Corporate Controller, Scotia Investments Limited; Linda MacKay, CA, Government Auditor, Office of the Auditor General of Nova Scotia (and Mount alumna); and Michele Wood-Tweed, FCA, ICANS CEO and Executive Director, will team up to deliver a CA recruitment session for students at Mount Saint Vincent University. Being held on campus, the presentation will focus on the CA designation as being a ‘passport to success,’ highlighting aspects of the profession such as diversity, flexibility, opportunity, mobility and rewards. Students will also have the opportunity to ask questions during the presentation, and enjoy some refreshments and casual networking. Special thanks to ICANS member Elizabeth Hicks, MBA, CA, TEP, MSVU Dept. of Business & Tourism, for organizing this recruitment opportunity.

Also on March 25th, ICANS Council Members Bruce Densmore, FCA, Densmore Consulting Services Inc. and Jennifer Nicholson, CA, Senior Director, Shareholder Relations, Emera Inc., will join Michele Wood-Tweed in representing the Institute at Saint Mary’s University’s Sobey School of Business Commerce Society’s 26th Annual Dinner. Being held at the Halifax Marriott Harbourfront, the dinner will feature a presentation by J. P. Deveau, President of Acadian Seaplants Limited and the Board Chair for the 2011 Canada Games.
Keep an eye on the mail for your copy of ICANS’ Spring 2010 PD Brochure. Inside, you’ll find everything you need to know about the courses and learning opportunities being offered this May and June. You can also find updated info on the Institute's website at www.icans.ns.ca or by contacting Cheryl Arsenault at carsenault@icans.ns.ca or Kathie Slaunwhite at kslaunwhite@icans.ns.ca or by calling ICANS directly at (902) 425-3291.

ICANS SPONSORS HALIFAX CHAMBER OF COMMERCE’S 2010 PRE-BUDGET LUNCHEON
Once again, ICANS is pleased to sponsor the Halifax Chamber of Commerce’s Pre-Budget Luncheon, being held on March 31, 2010 from 11:30 am to 1:30 pm at the Halifax Marriott Harbourfront. At the luncheon, The Honourable Graham Steele, Nova Scotia Minister of Finance, will discuss the province’s current fiscal state and expectations for the future. For more info, check out: http://www.halifaxchamber.com/calendar/4/704-LUNCHES_AND_DINNERS_DISTINGUISHED_SPEAKERS_SERIES_HON_GRAHAM_STEELE_MINISTER_OF_FINANCE

CFA ATLANTIC CANADA 2010 FORECAST DINNER
The Atlantic Canada CFA Society is holding its 19th Annual Forecast Dinner on April 15, 2010 in the Schooner Room at Casino Nova Scotia. The 2010 forecaster is Don Drummond, Senior Vice President and Chief Economist, TD Bank Financial Group, and Benjamin Tal, Senior Economist, CIBC World Markets, will be back to defend his 2009 forecast. Registration for this event is on a ‘first pay, first serve’ basis. To register or for more info, please visit cfaatlantic@cfaatlantic.com by March 31st.

UPCOMING CICA PD OPPORTUNITIES
- Mar. 30 - Apr. 1 in Toronto - Canadian Conference on IT Audit, Governance & Security — http://www.cpd.cica.ca/ITAudit/about.cfm
- May 31 - Jun. 3 in Toronto - IFRS Immersion 1 Course — http://cpd.cica.ca/IFRSImmersion/about.cfm
- Jun. 6 - 11 in Niagara-on-the-Lake — CICA In-depth GST Course — http://cpd.cica.ca/IDGST/about.cfm
- Aug. 4 - 6 in Ottawa — CICA National Conference for SME Advisors — http://cpd.cica.ca/SMEAdvisors/about.cfm
- Aug. 16 - 19 in Halifax — IFRS Immersion 1 Course — http://cpd.cica.ca/IFRSImmersion/about.cfm
- Aug. 21 - 25 in Whistler — CICA In-Depth Tax Course (Part 3) — http://cpd.cica.ca/Part3/about.cfm

CANADIAN SECURITIES TRANSITION OFFICE UPDATE

UPCOMING PMI NOVA SCOTIA SESSIONS
- On April 9, 2010 at the Mic Mac Amateur Aquatic Club, 192 Prince Albert Rd., Dartmouth, NS, PMI Nova Scotia Chapter is pleased to offer an exciting line up of local presenters who will share their knowledge and project experiences. Topics include: Managing Virtual Project Teams by Rita Wuebbeler; Canoe 09 - 2009 ICF Canoe Sprint World Championships by Sharon Guthro; Cross-Cultural Considerations for Project Managers by Rita Wuebbeler; International Projects - The Cultural Nuances by Cynthia Dorrington; Creativity and Innovation in Projects by Judi Vincent, PMP; and The Role of a PMO During the Planning Phase of the 2011 Canada Winter Games by the following CG2011 team members: Mike Musial, PMP; Lindsay Hugenholztz; Shawn Neily; and Colin Steeves. For more info, visit www.pmi.ns.ca.
- On April 14, 2010 at the World Trade & Convention Centre, Suite 302, Halifax, NS, PMI Nova Scotia is holding a Dinner Meeting/ Presentation entitled, Solar Industry 2010 - Technologies & Projects featuring Dr. Alexandre Pavlovski, P.Eng. The presentation will focus on the issues related to project scope management for building-integrated and utility-scale solar energy applications. The major solar technologies and flagship projects in Canada and internationally will be reviewed and examples of solar projects in Atlantic Canada presented. For more info, visit www.pmi.ns.ca.
HERE AND THERE WITH MEMBERS

Earl MacLeod, CA, Partner, WBLI
Chartered Accountants, Bedford, recently joined the national board of the Canadian Association of Family Enterprise (CAFE). Earl has been a Board Director of CAFE Nova Scotia since 2006.

Heather Stanhope, CA, previously with Pacrim Hospitality Services Inc. in Bedford, NS, is now a Corporate Reporting and Policy Specialist with Bell Aliant Regional Communications.

CONGRATULATIONS TO . . .

Paul Bent, CA, Partner, Grant Thornton LLP, Halifax, on receiving an Honorary Fellowship at Encaenia from the University of King’s College. Paul has chaired the King’s College Foundation and served as the Treasurer and Chair of the Finance Committee.

Robert Kelly, FCA, CEO, Bank of New York Mellon, New York, USA, on being a gold medal recipient from the American Irish Historical Society. The award recognizes individuals who have made significant contributions to Irish American life.

MEMBERS IN THE NEWS

As respected business leaders, CAs are often sought for their opinions on issues. To this end . . .

New UFE grad Janet Blades, Belliveau Veinotte Inc., Bridgewater, and Dan Trainor, FCA, President & CEO, ASCA, were featured in an article entitled, “Destination: CA”, which appears in the March 2010 issue of CAMagazine (p. 27).

IN MEMORIAM

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

Jim Bird, CA, EMBA

REMINDERS AND IMPORTANT UPCOMING DATES

◆ ICANS Annual Meeting & Golf Tournament
  June 14, 2010 - Chester Golf Course

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