ICANS IS MOVING!!
Due to construction on the TD Bank building, ICANS is required to move.

On May 2, 2013, ICANS will close its current office and the ICANS Learning Centre on the 14th floor of the TD Bank building (1791 Barrington Street, Halifax) and re-open on May 6, 2013 in the BMO Tower (5151 George Street, Halifax) in Suite 502. The ICANS Learning Centre will be located in the same building, but one floor up from the Institute’s office, in Suite 604; all spring/summer 2013 PD sessions will be held in this new location.

ICANS’ new mailing address after May 1st will be:
The Institute of Chartered Accountants of Nova Scotia 502-5151 George Street, Halifax, NS, B3J 1M5

Note: All phone, fax and email information will remain the same. If you have any questions, please don’t hesitate to contact the office at (902) 425-3291.

IMPORTANT DEADLINE REMINDERS
- May 17, 2013 is the deadline to purchase PD passports for the spring 2013 PD session.
- June 17, 2013 is the deadline to submit requests for fee reductions.
- July 2, 2013 is the deadline to submit resignations.

ON JUNE 17th, WHEN THE GRASS IS GREEN AND THE WIND IS FRESH AND SALTY, WHERE WILL YOU BE?
It’s time to clear your schedule and dust off your clubs as you get ready to join your colleagues and friends at ICANS’ 17th Annual Golf Tournament, being held at the Chester Golf Club.

Open to all ICANS members and CA students, registration forms are available at:

The first 124 paid players will be registered; registration deadline is June 7th; no cancellations after this date. For more info, contact Cindy Mombourquette at 425-3291 ext. 21 or at cmombourquette@icans.ns.ca.
**NEWS UPDATES**

- **Manitoba’s CAs and CMAs Provide update on CEO Selection** — CPA Canada posted an update on its website on April 29, 2013 stating that, in a communication to their members, the Institute of Chartered Accountants of Manitoba (ICAM) and the Certified Management Accountants of Manitoba (CMA Manitoba) provided an update to their respective members on the work of the Transition Steering Committee in the selection process for the role of CEO during the Transition (pre-legislation) and Initial Consolidation (post-legislation) stages of the ICAM and CMA Manitoba integration. After consideration of the excellent qualifications and outstanding expertise of each of the existing CEOs of the ICAM and CMA Manitoba, it was decided that the CEO position would be made available only to the existing CEOs of the ICAM and CMA Manitoba to support leadership continuity and integration goals during the merger. During the CEO selection process, Ron Stoesz, CEO of CMA Manitoba, announced his intention not to pursue the CEO position for the merged organization; the update stated that Ron has agreed to undertake the important and key role of Executive Vice President. He will be a senior member of the executive team and provide valuable support to the CEO and staff members during the Transition Stage. Gary Hannaford, CEO, ICAM, has been named as the CEO of the soon to be established joint venture of the ICAM and CMA Manitoba. Gary has served in a leadership capacity in the accounting profession for more than 33 years, including being a current member of the International Ethics Standards Board for Accountants. These appointments take effect June 30, 2013. To read the ICAM announcement, click here; to read the CMA Manitoba announcement, click here.

- **ICANS Welcomes Announcement of CGA Canada Rejoining Unification Discussions** — The Institute of Chartered Accountants of Nova Scotia (ICANS) issued an update to its members on April 25, 2013, stating that it welcomes the announcement of CGA Canada and several other CGA affiliates rejoining unification discussions as a positive development in the unification of the profession in Nova Scotia and nationally. ICANS and the Certified Management Accountants of Nova Scotia (CMA Nova Scotia) will continue to move forward on the unification efforts underway and will bring the Certified General Accountants of Nova Scotia (CGA-NS) up-to-date on the progress of the merger, as next steps in the unification process are considered. As described in the July 2012 Nova Scotia Merger Proposal for CA and CMA, before new legislation is passed in Nova Scotia to create the new CPA body, ICANS members will continue to use their CA or FCA designation and follow the Institute’s Act, By-laws, Code of Conduct and policies as required. Work is underway to draft new CPA legislation that will result in the addition of the matter to the province’s legislative calendar as early as the fall of 2013. ICANS members will be updated as developments occur.

- **CPA Canada Welcomes CGA Bodies’ Return to Unification Talks** — CPA Canada posted an update on its website on April 24, 2013 stating that CGA-Canada, along with its international affiliates in Asia and the Caribbean, and CGA bodies in the Northwest Territories/Nunavut, Yukon, Prince Edward Island and Nova Scotia, issued an announcement on April 24th saying that they are rejoining the unification discussions. The update said that the return of the national CGA organization and these provincial/regional CGA bodies is welcomed by the Chartered Professional Accountants of Canada (CPA Canada). With this development, the only CGA organizations not participating in unification are Ontario and Manitoba. Furthermore, this announcement means that organizations representing almost 90 per cent of Canada’s professional accountants are committed to unification under the CPA banner. If unification is achieved with the current participants, the CPA profession will be more than 150,000 members strong and better positioned to represent the interest of members both in Canada and on the global stage. To read the CGA-Canada announcement, click here; to read the media release from CPA Canada, click here.

- **Alberta’s Three Accounting Bodies Sign Unification Proposal** — CPA Canada posted an update on its website on April 22, 2013 stating that the Chairs of the Certified General Accountants (CGAs) and the Certified Management Accountants (CMAs) of Alberta, and the President of the Institute of Chartered Accountants of Alberta (ICAA) announced that they have signed a plan for the unification of the three regulated accounting designations under the national CPA (Chartered Professional Accountant) banner. The announcement said that the plan reflects commitment to the eight guiding principles of unification across Canada, and sets out a road map for a promising future for designated accountants across the province. It also indicated that the ICAA will undertake an engagement process with Alberta CAs to discuss the unification proposal. This process will culminate in a CA vote on the plan, expected to be held by the end of June. Alberta’s CGAs and CMAs held their respective votes on unification in 2012, with the overwhelming majority of each designation voting in favour of unification. To read the announcement from the Alberta CGA and CMA bodies, click here; to read the ICAA announcement, click here.
UNITING THE CANADIAN ACCOUNTING PROFESSION (continued from page #2)

• **ICAS and CMA SK Release Update on Merger Developments** — CPA Canada posted an update on its website on April 16, 2013 to announce that, in a joint communication to their members, the Institute of Chartered Accountants of Saskatchewan (ICAS) and the Certified Management Accountants of Saskatchewan (CMA SK) reported that they received a letter of intent from the Certified General Accountants of Saskatchewan (CGA SK) Board endorsing full unification. The letter of intent outlines CGA SK’s full agreement with all aspects of the ICAS/CMA SK Unification Agreement. The announcement stated that this positive development positions members in Saskatchewan with many colleagues across Canada, recognizing that full unification provides the highest level of consistency in areas such as regulation of the profession, education and member services, as well as continued protection of the public. ICAS and CMA SK plan to engage the membership to gather feedback, provide information on progress to date, and discuss next steps with respect to full unification. Click [here](#) to read the Saskatchewan member update.

• **Alberta’s CMAs and CGAs Provide Update on Merger Plans** — CPA Canada posted an update on its website on April 15, 2013 to announce that, in a communication to their members, the Certified General Accountants (CGAs) and the Certified Management Accountants (CMAs) of Alberta shared information regarding the next steps in executing the transition plan in the provincial unification document. The unification agency responsible for the merger has selected a new Chief Executive Officer to guide the integration of the two organizations and the transition into the new Canadian CPA affiliation. John Carpenter, MBA, FCGA, ICD.D, was named after a thorough selection process, which began when the boards of the two organizations voted to unify on October 12, 2012. Mr. Carpenter’s immediate focus will be to execute the provincial unification transition plan and begin the process required with the provincial government to amend legislation governing the accounting profession in Alberta. Click [here](#) to read the member notice; click [here](#) to read the CEO announcement.

• **The ICAA Shares Results from Member Survey on Unification** — CPA Canada posted an update on its website on April 15, 2013 to share the following news: Alberta CAs were asked to participate in a member survey in early March to share their opinions toward unification. A total of 1,806 CAs responded, representing 18 per cent of the membership. The results indicate that 47 per cent of members responding to the survey agree with the unification concept, 45 per cent disagree and approximately 8 per cent are not sure. If a vote on unification were held today, 47 per cent of decided respondents would vote “yes” for unification and 53 per cent of decided respondents would vote “no”. Approximately 18 per cent of respondents are undecided on how they would vote. The survey results show that support for unification has grown significantly among Alberta CAs since the last survey in 2011, when 28 per cent of ICAA respondents supported the concept of unification. The ICAA provided additional information on next steps on the member engagement process. To read the full update, click [here](#).

• **ICAS and CMA SK Sign Agreement to Pursue Merger and Establish CPA Saskatchewan** — CPA Canada posted an update on its website on April 2, 2013 to announce that on March 28, 2013, the leadership of the Institute of Chartered Accountants of Saskatchewan (ICAS) and the Certified Management Accountants of Saskatchewan (CMA SK) issued a joint communication to their members indicating that they have signed a Unification Agreement. This Agreement establishes the foundation and framework on which they will work together to construct CPA Saskatchewan. As stated in the joint communication, given the expected timeframe for the proclamation of legislation that establishes CPA Saskatchewan, next steps will include developing a joint venture (JV) through which ICAS and CMA SK will jointly perform as many functions as allowed under their current regulatory frameworks. The JV will be overseen by a Transitional Steering Committee and the JV stage will also include hiring a CPA SK CEO and developing all aspects of the strategic and business plans for the JV and the CPA SK entity. The JV will also work with the other western provinces on the regional delivery of the CPA certification program scheduled to commence in September 2013.

• **A New Leaf: CPA Canada’s New Visual Identity Introduced** — CPA Canada posted an update on its website on April 1, 2013 to announce the unveiling of its new logo. The announcement stated that CPA Canada was established with the unification of The Canadian Institute of Chartered Accountants (CICA) and the Society of Management Accountants of Canada (CMA Canada). Currently, accounting bodies representing more than 85 per cent of Canada’s professional accountants are committed to unifying under the CPA banner. The logo, which represents CPA Canada and the profession, sports a contemporary interpretation of the iconic Canadian maple leaf, a strong word mark adopted from CPA Quebec, and projects the Canadian CPA designation’s leadership, confidence, and its reputation and influence in the global financial community. To read the news release, click on: [http://cpacanada.ca/wp-content/uploads/2013/03/CPA-Canada-Operational-English-NR-FINAL-Letterheadv1.pdf](http://cpacanada.ca/wp-content/uploads/2013/03/CPA-Canada-Operational-English-NR-FINAL-Letterheadv1.pdf).

**UNIFICATION DISCUSSION RESOURCES**

To access unification discussion resources — including an academic paper by William Lahey LLM, Associate Professor, Schulich School of Law, Dalhousie University, which outlines potential benefits of unification for self-regulation — click on: [http://cpacanada.ca/resources/](http://cpacanada.ca/resources/). In addition, [CPA Today](#), the new newsletter demonstrating the value of the combined accounting bodies, was issued on May 1. The newsletter includes unification news and has an article on all recent announcements. Click [here](#) to access a copy.
INDEPENDENCE STANDARDS – YOUR CHANCE TO WEIGH IN ON PROPOSED CHANGES

Developed by the Independence Task Force (ITF) following changes to the Code of Ethics for Professional Accountants issued at the international level, an Exposure Draft (ED) proposing changes to the independence standards within the profession’s Rules of Professional Conduct (RPC) is open for comment until the end of May.

Members must read the ED and the full text of the Rule of and Council Interpretations (CI) to gain a full and complete understanding of all the proposed changes and their implications. These proposals should be reviewed especially by those who provide assurance services, as well as by those who engage assurance providers (e.g. management, those charged with governance). Some proposals, for example, extend prohibitions that currently apply to reporting issuer audit clients to cover all audit or review clients. Some prohibitions are new, such as in the area of taxation services.

One of the key recommendations would eliminate the $10 million threshold that currently provides an exemption for audits of smaller reporting issuers from the more restrictive independence requirements for larger reporting issuers. The recommendations also speak to:

- restrictions around providing tax planning or other tax advice to audit or review clients
- listed entities that are not Canadian reporting issuers
- co-operatives, credit unions or caisse populaires, and social clubs
- network firms
- related entities
- partner rotation
- key audit partner compensation
- relative size of fees
- mergers and acquisitions
- recommended changes to improve clarity and enforceability of the RPC

The recommendation is that the changes will apply in respect of assurance engagements commencing after December 14, 2014 — with transitional provisions in relation to the elimination of the $10 million threshold for reporting issuers until reporting periods commencing after December 15, 2018.

The Exposure Draft can be found in the Protecting the Public Interest area of the About CICA & the Profession section of the CICA’s website at www.cica.ca or by clicking here.

Please Note: The ED contains an Overview of Proposed Changes (Overview). We have noted what appears to be a discrepancy between the Overview and the wording of the proposed Rules and CI with respect to key audit partner compensation — the overview document refers only to reporting issuers, whereas the Rule and CI extend to all audit and review clients.

Comments on the Exposure Draft are requested by May 31, 2013.

Comments Requested
The ITF requests comments on all aspects of the Exposure Draft. As stated in the Exposure Draft, the ITF would particularly appreciate comments on the following:
1. Do you agree with the proposal to remove the threshold exemption for reporting issuers with market capitalization and total assets under $10 million?
2. Are the transitional provisions complete and appropriate?

Comments should be directed to CICA’s Independence Task Force, preferably by e-mail in Word format to: independenceed@cica.ca.

VOLUNTARY DISCLOSURES PROGRAM

As a result of a recent review of its programs, the Canada Revenue Agency (CRA) is moving the oversight and administration of the Voluntary Disclosures Program (VDP) from the CRA’s Compliance Programs Branch to its Assessment and Benefit Services Branch. This internal reorganization will help the program to better respond to taxpayer expectations and complement other initial assessment programs. Effective April 1, 2013, taxpayers who make a voluntary disclosure must send it to the following locations:

- Surrey Tax Centre (for taxpayers in British Columbia and Yukon);
- Winnipeg Tax Centre (for taxpayers in Alberta, Saskatchewan, Manitoba and the NWT);
- Shawinigan Tax Centre (for taxpayers in Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador, and Nunavut).

For more info re: the VDP, visit www.cra.gc.ca/voluntarydisclosures.
CPA CANADA BOOK A FINANCIAL LITERACY AWARD WINNER

CPA Canada issued a media release on April 4, 2013 to announce that, A Canadian’s Guide to Money-Smart Living, published by CPA Canada to help individuals become better money-managers, received international recognition winning a prestigious E.I.F.L.E. (Excellence in Financial Literacy Education) Award. The special guide was named “Adult’s Book of the Year, Credit”, by the Institute for Financial Literacy based in the United States. In total, 16 E.I.F.L.E.’s were presented.

Now in their seventh year, the awards were created to acknowledge innovation, dedication and the commitment of individuals and organizations that support financial literacy education worldwide.

“We are honored to be recognized by the Institute of Financial Literacy,” said Cairine Wilson, MBA, CPA Canada’s Vice-President, Member Services. “The book provides valuable guidance to help individuals become more comfortable with everyday money matters. Each chapter deals with an essential aspect of money management and outlines easy action steps.”

Managing cash, credit cards and other debt are among the topics covered in the book. The author is Kelley Keehn, one of Canada’s most prominent personal financial experts and a passionate advocate for improving the financial literacy of Canadians.

“We produced the book to provide guidance and support, and this award is a wonderful acknowledgement of that goal,” said Keehn. “The book is clear, simple to understand and even fun to read. It is never too late for individuals to take control of their finances.”

Wilson accepted the award on behalf of CPA Canada at the Annual Conference on Financial Education in Orlando, FL. A Canadian’s Guide to Money-Smart Living was originally published by the CICA and can be obtained by visiting www.castore.ca/moneysmartliving.

THE ACCOUNTING EDUCATION FOUNDATION OF NOVA SCOTIA (AEFNS) – RECENT ACTIVITIES

Accounting Case Competition

For the past five years, the AEFNS – with a contribution of $2,500 – has co-sponsored an annual accounting case competition hosted by Saint Mary’s University. These competitions provide students with an excellent opportunity to test their analytical and presentation skills in a “real world” situation at a level beyond that normally demanded in the classroom, and as such, serve as an introduction to their future professional career. In fact, many competitors intend to pursue a CA designation following graduation. The case competition also provides another opportunity for students and faculty to interact with colleagues and students from regional universities, and members of the professional accounting and business community.

The March 2013 competition attracted eight teams of students from Nova Scotia universities and two from New Brunswick universities. Each team attended all of the presentations – this provided a learning environment for the students to see each team’s choice of PowerPoint layout, oral speaking ability and different approaches to the case. First place - consisting of a trophy and $500 -- went to Dalhousie University; second place - $250 and a trophy -- went to Acadia University; and third place - $100 and a trophy -- went to Dalhousie University.

AEFNS History and Purpose

The AEFNS was established in 1993 with initial funding provided by the ICANS membership, and subsequent funding from donations and a one-time bequest. Its mission: to promote and support excellence in accounting education and ensure that Nova Scotia produces the quality and quantity of chartered accountants needed in industry, education, government and public accounting.

The Foundation’s key objectives for achieving this goal include:

- Providing Nova Scotia educational institutions with additional resources needed to strengthen the quality of accounting education in the Province; and
- Improving communication with the academic community and helping to attract outstanding candidates to the accounting profession.

The Foundation is managed by a Board of Directors and Board members are Gordon Moore, FCA (Chair); Jennifer Nicholson, CA; Karen Lightstone, CA; Leo Gallant, FCA; Michele Williams, CA; and Heather Sceles, CA.
AEFNS – RECENT ACTIVITIES (continued from page 85)

**AEFNS Activities**
Over the years, the AEFNS has supported many worthwhile initiatives, including:

- student awards and prizes, including prizes for UFE Honour Roll candidates, highest standing in Eastern Canada, and case competitions;
- university and faculty support, including business faculty PD support and research grants (cooperative accounting standards study), development of case studies to be used in the classroom, and service learning project to provide students with experiential learning in a management accounting curriculum environment;
- thesis support for students;
- conference support for Atlantic Schools of Business Conference, Canadian Academic Accounting Association, CICA Academic Symposium, and the IFRS Academic Conference;
- support for the organization of a business ethics conference; and
- the sponsorship of guest lecturers on accounting matters.

**Call for Proposals**
Proposals should include a description of the project, the approximate amount of required funding and a project time frame. For further information and/or questions, please contact Wenda Bennett, CA at wbenne@icans.ns.ca or by calling (902) 425-3291 ext. 26.

**Thanks for Your Support**
The AEFNS is proud to support excellence in accounting education and can attest to the difference this type of support makes in the quality of professionals in our region. To continue to support initiatives like the Saint Mary’s University Case Competition, we welcome and appreciate all donations.

The AEFNS is a registered charitable organization. *Contributions may be sent to:*

**The Institute of Chartered Accountants of Nova Scotia**

502-5151 George Street, Halifax, NS, B3J 1M5

*Contributions are tax deductible and a receipt will be issued for your donation.*

**JOHNSON INC.’s 2013 SCHOLARSHIP PROGRAM**
Johnson Inc. is pleased to announce that effective **May 1st**, it will be accepting applications for its 2013 Scholarship Program. This year, the company is offering 50 scholarships worth $1,000 each to children and grandchildren of Johnson’s affinity group members, and home and auto insurance clients. Students must be completing high school in 2013 and beginning post-secondary education this fall. Completed application forms must be submitted by **September 15, 2013** and must contain an official school transcript of final year credits. For more info and/or to apply, please visit [http://www1.johnson.ca/scholarship](http://www1.johnson.ca/scholarship) or call 1-877-328-7878.
ICANS' 2013 SPRING/SUMMER PD PROGRAM
ICANS is pleased to present its 2013 Spring/Summer PD Brochure. Copies have been mailed to all Institute members and inside you'll find a complete listing of courses and learning opportunities available through June. PD Passports can be purchased up until May 17, 2013. And remember, you can register on-line — just go to the ICANS' homepage at www.icans.ns.ca and click on the 'Member On-Line Registration' button.

Note: There is an additional $25 + HST late filing penalty per course once the deadline date — two weeks prior to the course date — has passed. So, don't delay — make sure you register for your preferred course while spaces are still available.

In addition, members are reminded that December 31, 2013 marks the end of the current three year PD cycle; all members should review their reported PD hours for the years 2011 and 2012, and take the necessary action to ensure that they will have met the minimum requirements: 120 PD hours, which includes not less than 60 hours of verifiable study, and a minimum of 20 PD hours in each calendar year.

PD Course Evaluations — Reminder to Provide Feedback
Completion of the PD course evaluation report is a very important step in the PD process. The evaluations are used to advise developing authors of material issues or improvements, they are used when selecting topics to offer or reoffer, and they assist with the instructor selection, as well as, providing feedback to instructors. Please complete your electronic course evaluation, when received, on a timely basis to ensure that your comments are included in the reports being sent to the developing provinces and instructors. If you are having issues receiving the electronic form, please complete the generic form that can be found on the ICANS website at http://www.icans.ns.ca/professional-development/item71378.pdf.

Questions? Contact ICANS' Membership Registrar Danielle Roode (droode@icans.ns.ca) or ICANS' Director of Professional Development Kathie Slaunwhite (kslaunwhite@icans.ns.ca). You can also call the ICANS Office at (902) 425-3291.

CPD DEVELOPMENTS

- **Online Reporting Functionality**
  Members are reminded that the "new" online functionality for CPD reporting is now available through the ICANS’ website. Online CPD Reporting enables members to record their 2012 PD hours and to file their 2012 PD Report electronically. Further information was sent to members in the Annual Membership Fees and PD Report package, and is also available on the ICANS’ website at the following link: http://www.icans.ns.ca/professional-development/online-cpd-reporting/item72550.aspx.

  Questions? Please contact Danielle Roode, ICANS’ Membership Registrar, at droode@icans.ns.ca.

- **Changes to CPD Bulletins**
  Members are advised that the PD Committee has made, effective the 2013 calendar year, changes to the Bulletins as follows:

  **Bulletin # 1 – Applicability** — The section entitled Eligibility of Hours – PD Finalists has been added. The effect of this change is to place a limit on the number of hours eligible for the 3 year cycle for members who are admitted in the year that they passed the UFE.

  **Bulletin #3 – Reporting/Verification/Documentation** — The section entitled Reporting has been amended to reflect the ability to maintain the necessary CPD Log using the ICANS’ online reporting functionality.

  **Bulletin #4 – Waivers** — The section entitled Re-entry into Workforce has been added. The effect of this change is to require members to submit a PD re-entry plan to the PD Committee within 30 days of re-entering the workforce, in any situation where the member has been granted relief under Bulletin #4 and has been out of the workforce for more than 1 year.
AUDIT FIRMS MUST COMMIT TO CONTINUOUS IMPROVEMENT AT ALL LEVELS, CPAB SAYS

2012 Inspections Show Overall Improvement in Audit Quality; 2011 Action Plans Yielded Positive Results

The Canadian Public Accountability Board (CPAB) issued a media release on April 4, 2013, stating that, according to its 2012 public report, Canadian audit firms must commit to continuous improvement at all levels of their organizations to consistently execute high-quality audits.

“We believe investors should continue to have confidence in the integrity of public company financial statements audited in Canada,” said CPAB’s CEO Brian Hunt, FCPA, FCA. “CPAB’s 2012 inspection results generally show overall improvement in audit quality, with a 30 per cent decline in audit deficiencies in the audit files we inspected, compared to 2011.”

CPAB’s 2012 inspections indicated that audit methodologies at firms are generally sound, and that the majority of audits are well done. CPAB’s inspections resulted in only five restatements of financial statements, representing two per cent of files inspected. Mr. Hunt said CPAB attributes the improvement to the action plans CPAB required the Big Four audit firms to implement after their disappointing inspection results in 2011.

“These action plans resulted in an overall improvement in the inspection results for the Big Four firms,” said Hunt. “However, not all of the Big Four firms demonstrated the same level of improvement. Firms that focused on the drivers of consistency in audit execution performed better.”

The Big Four firms that showed the most improvement in audit quality focused on consistency of audit execution and provided on-site support for their people, by, for example, making national resources available at the local office level to deal with audit issues or by changing roles and accountabilities to focus on quality.

Mr. Hunt said that while the decrease in the number of audit deficiencies is encouraging, firms must commit to continuous improvement at all levels of their organization. “This includes, in some cases, a shift in audit firm culture to encourage collaboration and increased accountability, in order to improve audit quality,” he explained. “CPAB believes a multi-disciplinary team approach to the audit, where different expertise is brought together and held accountable, would best serve the needs of both public companies and the investing public.”

Since most of Big Four firms’ action plans were only implemented in late 2011, not all the audit files CPAB inspected in 2012 benefitted from the changes the plans brought about. CPAB therefore expects audit quality to continue to improve in 2013, as firms will have been able to fully implement their action plans in advance of the December 31, 2012 audits.

Mr. Hunt said the CPAB’s 2012 inspection results at the Other Four National Network firms were mixed; some demonstrated solid improvement in audit quality and others did not. Consequently, where needed, CPAB is requiring these firms to implement action plans for 2013. CPAB also noted improvement in the quality of audits in certain of the regional audit firms, especially where these firms focused on audits of public companies within their area of expertise.

To further improve audit quality, CPAB believes firms of all sizes need to:

- Execute high-quality audits consistently;
- Develop and implement action plans to support consistency;
- Reinforce an accountability culture to support consistency; and
- Strike the appropriate balance between commercialism and professionalism.

CPAB’s public report discusses issues relevant to today’s challenging audit environment, including the need to enhance professional skepticism, and the globalization of auditing. The report also states that audit committees can play a significant role as contributors to audit quality. It highlights the work of the Enhancing Audit Quality (EAQ) initiative, which CPAB has undertaken in conjunction with the CICA. The EAQ initiative has facilitated discussions on various audit reform proposals being discussed internationally, with a view to developing Canadian positions on them.

In 2012, CPAB inspected 61 audit firms and reviewed 236 engagement files. These included Canada’s Big Four firms, 10 other firms reviewed annually, 24 other firms and 23 follow-up inspections. CPAB’s inspection process identifies the higher-risk clients of each firm and the audits inspected are chosen from this subset. Following each inspection, CPAB sent each firm a private report that summarized the inspection findings and identified key recommendations to improve audit quality. The firms are required to implement each recommendation to CPAB’s satisfaction within a prescribed period of time and CPAB follows up to make sure these recommendations are implemented. Firms are also implementing CPAB’s mandatory action plans for improvement. CPAB will continue to monitor the implementation, sustainability and effectiveness of these action plans as part of its 2013 inspection program, and will take action as necessary.

The full report of CPAB’s 2012 inspections is available at www.cpab-ccrc.ca.
RESOURCES FOR PRACTITIONERS

- **Support for your Practice - Practitioner’s Pulse Webinar: Key Developments Affecting Your Practice**
  Being held on June 5, 2013 at 12:30 PM EST, this 75-minute interactive webinar provides a fast-track update on accounting and assurance, practice management and tax – the key areas affecting your practice. Topics covered in this installment include: dealing with the new accounting standard, Section 3462 Employee Future Benefits; fraud risks in an audit of financial statements; challenges when designing compensation packages; and anti-avoidance rules. Speakers will also identify available resources and be available to answer questions. To register, click [here](#).

- **Important Note Regarding IFRS Financial Statements - Third Statement of Financial Position May be Required**
  Reporting Alert: Third Statement of Financial Position outlines when a third statement of financial position may be required. The Reporting Alerts series helps smaller public companies determine how new/revised IFRSs may affect their business.

- **Considerations for your Organization’s Additional Insights on Performance and Financial Condition - Improved Communication with Supplementary Financial Measures: General Principles and Guidance for Reporting Free Cash Flow and EBITDA**
  This draft material consolidates and updates two earlier guides, and is published for comment until July 31, 2013. It sets out general principles for reporting supplementary financial measures, which it defines as those financial measures not specifically identified with a GAAP framework. This publication also sets out recommendations specifically directed at reporting Net Free Cash Flow and Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA). The guidance should be useful wherever these measures are publicly reported including the financial statements, the Management’s Discussion and Analysis (MD&A), the Annual Report, or press releases. To download, go to [Improved Communication with Supplementary Financial Measures](#).

  This publication highlights the key takeaways from interviews with Canadian professional investors about their experience regarding: the transition to IFRSs; how they use financial reports; the information they use in decision making; their views on non-GAAP measures; and areas of reporting that should be improved. Conducted in conjunction with PwC and Veritas Investment Research, this publication summarizes over 30 interviews with chief investment officers, portfolio managers, and buy- and sell-side analysts. To download, go to [Market Value: Professional Investors’ Views about Financial Reporting in Canada](#).

- **Chartered Professional Accountants (CPA) Canada Wants your Feedback - Consultation Draft of the International Integrated Reporting (IR) Framework**
  The International Integrated Reporting Council (IIRC) is leading the initiative to develop a new corporate reporting model for the future. The integrated reporting (IR) process communicates how an organization’s strategy, governance and prospects lead to the creation of value over the short, medium and long term. This consultation draft for the IR Framework is open for comment until July 15, 2013. Ensure your voice is heard on this important global issue that will impact Canadian businesses, investors, capital markets and the economy. For more information go to the CPA Canada’s web page for the [IR Framework Consultation Draft](#).

- **Webinar to Learn More About the Draft IR Framework - Integrated Reporting (IR) – Benefits and Challenges**
  Being held on May 30, 2013 at 12:30 PM EST, this webinar will feature International Integrated Reporting Council (IIRC)’s Lisa French, who will provide an overview and highlight key items from the new consultation draft for the Integrated Reporting (IR) Framework, which is open for comment until July 15, 2013. This paper outlines a new corporate reporting model for the future, where the IR process results in concise communication about how an organization’s strategy, governance, performance and prospects lead to the creation of value over the short, medium and long term. The IIRC cite a number of benefits that IR should provide to investors including: clear, concise information about the value of an organization; increase in opportunity and reduction of risk; and better decision making. Join the webinar to learn how this initiative has the potential to impact businesses, investors, capital markets and the economy – here in Canada and around the world. To register, click [here](#).
COMMUNITY CORNER

It’s no secret that CAs are extremely community-minded. In fact, many of our members are involved in local/national charities and non-profit organizations, and help to coordinate important events. If you are a CA involved with a non-profit organization that’s planning an event and you’d like to share this info with other ICANS members, let us know!

Send your information (title, date, location, NPO/charity name, contact) to communication@icans.ns.ca and ICANS will promote it in E-SCAN’s ‘Community Corner.’

Space is limited, so submit your info early and remember, the contact person for the event must be a CA!

CLU - ADVANCED STANDING FOR ACCOUNTANTS

The CLU Designation
The Chartered Life Underwriter (CLU) is an advanced designation that expands on the knowledge gained in the CFP education program with a focus on estate planning and wealth transfer.

Advanced Standing for Accountants
The Institute for Advanced Financial Education, which governs the CLU designation in Canada, recently granted advanced standing to any individual holding the Chartered Accountant (CA), Certified Management Accountant (CMA), Certified General Accountant (CGA) or Chartered Professional Accountant (CPA) designation who is wishing to pursue the CLU designation. As part of this advanced-standing program, accountants are exempt from the four pre-requisite courses and are only required to challenge the Advanced Taxation (course 235) exam and successfully complete the Law (course 236) and Advanced Estate Planning (course 237) courses in order to become a CLU.

The CLU knowledge is invaluable to a range of accountants, from those working in the financial services industry to those working in public practice, and especially those who practice in the small-to-medium-size business market. Many accountants work with clients on selling their businesses and estate planning. The CLU designation provides specialized knowledge in the area of estate planning to better assist your clients, particularly as it relates to tax implications, life insurance strategies and other financial planning issues.

Perks of Being a CLU
In 2012, the Dalhousie Faculty of Management granted the CLU designation advanced standing toward its MBA Financial Services (FS) degree. As such, any individual holding the CLU designation receives three credits advanced standing toward the Dalhousie MBA (FS) program and is only required to complete 11 or 14 courses. For those who don’t already hold the CLU designation, but are pursuing the MBA (FS) through Dalhousie, the CLU designation can be obtained in place of three elective-course credits.

More Information
Should you wish to learn more about the CLU Advanced Standing for Accountants, please call (416) 444-5251 or 1-800-563-5822, or email info@iafe.ca. You can also visit http://iafe.ca/clu.html. Locally, you can contact Wendell Crowell, CLU, at (902) 443-4471.
FINANCIAL REPORTING & ASSURANCE STANDARDS HIGHLIGHTS

Below are news highlights re: financial reporting and assurance standards in Canada. To ensure you receive a complete account of the latest information from the Accounting Standards Oversight Council (AcSOC), the Accounting Standards Board (AcSB), the Public Sector Accounting Board (PSAB), the Auditing and Assurance Standards Oversight Council (AASOC), and the Auditing and Assurance Standards Board (AASB), click on: http://www.frascanada.ca/sites-utilities/EmailCheck.aspx.

- **AcSB Staff Commentary - Making Judgment Professional** — This commentary discusses the use of professional judgment in applying accounting standards in Parts II and III of the CICA Handbook - Accounting. To access the commentary, click on: [http://www.frascanada.ca/standards-for-private-enterprises/resources/reference-materials/item72556.pdf](http://www.frascanada.ca/standards-for-private-enterprises/resources/reference-materials/item72556.pdf).

- **Exposure Draft - Amendments to the Introduction** — PSAB has issued an Exposure Draft that proposes adding a definition of a government component and directing certain government partnerships to follow different accounting standards given their structure and nature of operations. To learn more, click on: [http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item72006.pdf](http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item72006.pdf); stakeholders are encouraged to submit their comments, on the form provided, by May 3, 2013.

- **IAASB Consultation Paper - A Framework for Audit Quality** — The IAASB has issued a Consultation Paper that describes the key elements of audit quality. Canadian stakeholders are encouraged to provide their comments to the IAASB by May 15, 2013. For more info, click on: [http://www.ifac.org/publications-resources/framework-audit-quality](http://www.ifac.org/publications-resources/framework-audit-quality).

- **Request for Agenda Topics - Accounting Standards Oversight Council (AcSOC)** — The AcSOC’s next meeting will be held in Toronto on June 20 - 21, 2013. Individuals and organizations are encouraged to submit relevant and important issues for discussion by May 17, 2013.

- **Statement of Principles - Restructurings** — PSAB has issued a Statement of Principles that addresses the accounting and reporting of a wide range of restructuring activities among public sector entities. Stakeholders are encouraged to submit their comments, on the form provided, by May 17, 2013. For more info, click on: [http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item72076.pdf](http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item72076.pdf).


- **Exposure Draft - 2013 Improvements to Accounting Standards for Private Enterprises** — The AcSB has issued an Exposure Draft proposing amendments that will affect private enterprises and not-for-profit organizations. Stakeholders are encouraged to submit their comments, on the form provided, by June 1, 2013. To learn more, click on: [http://www.frascanada.ca/standards-for-private-enterprises/documents-for-comment/item73366.pdf](http://www.frascanada.ca/standards-for-private-enterprises/documents-for-comment/item73366.pdf).

- **AcSB Exposure Draft - Defined Benefit Plans: Employee Contributions (Proposed Amendments to IAS 19)** — The AcSB has issued an Exposure Draft on this topic. Canadian stakeholders are encouraged to submit their comments, on the form provided, by July 25, 2013. For more info, click here.

- **Statement of Principles - Improvements to Not-for-Profit Standards** — The AcSB and PSAB have issue a Statement of Principles that proposes to improve the existing standards for financial reporting by NFPOs in their respective handbooks. Stakeholders are encouraged to submit their comments, on the form provided, by September 15, 2013. To learn more, click on: [http://www.frascanada.ca/standards-for-not-for-profit-organizations/documents-for-comment/item73780.pdf](http://www.frascanada.ca/standards-for-not-for-profit-organizations/documents-for-comment/item73780.pdf).
APPLYING THE STANDARDS - NEW RESOURCES
A number of new resources have been added to the Applying the Standards section of the CICA website

- **Guide - Reporting Implications of New Auditing and Accounting Standards (9th Edition)** — This publication provides guidance on reporting issues that may arise during the current period of change to new auditing and accounting standards. To learn more, click on: http://www.frascanada.ca/canadian-auditing-standards/resources/reference-material/item50999.pdf.

IFRS HIGHLIGHTS
Below are news highlights re: the IFRS Foundation (International Financial Reporting Standards) and the International Accounting Standards Board (IASB). To ensure you receive a complete account of the latest information, plug into the free, online subscription service of the IFRS Foundation — eIFRS — by clicking on http://eifrs.ifrs.org/IB/Register. Also, check out the numerous documents for comment on IFRS by visiting http://www.frascanada.ca/international-financial-reporting-standards/index.aspx.

- **New! Searchable and Sortable Issues Database - IFRS Discussion Group** — Search and sort the 126 issues discussed by the Group to date. Find out whether the Group has discussed an issue that you face in applying IFRSs, and get the meeting report extract and audio webinar for each issue you find. To learn more, click on: http://www.frascanada.ca/international-financial-reporting-standards/ifrs-discussion-group/search-past-meeting-topics/item66541.aspx.

- **Request for Information - Rate Regulation** — The IASB has issued a Request for Information to assist it in determining the scope of its comprehensive project on rate-regulated activities. Canadian stakeholders are encouraged to submit their comments to the IASB by May 30, 2013. To learn more, click on: http://www.ifrs.org/Alerts/ProjectUpdate/Pages/Request-for-Information-Rate-Regulation.aspx.


- **Update - Rate-Regulated Activities** — The AcSB has extended the existing deferral of the mandatory IFRS changeover date for entities with qualifying rate-regulated activities by an additional year to January 1, 2015. For more info, click on: http://www.frascanada.ca/accounting-standards-board/item64425.aspx.

NOTICE FROM SERVICE CANADA RE: ROE WEB
Service Canada has issued an announcement to inform payroll administrators about ROE (Record of Employment) Web — a secure, easy-to-use, on-line application that allows you to create, submit, retrieve and amend 53-week ROEs on the Internet. To learn more and/or to register for ROE Web, visit Service Canada at www.servicecanada.gc.ca/roeweb.
ICANS SPONSORS VP FINANCE AWARD AT JUNIOR ACHIEVEMENT (JA) GALA

On April 28, 2013, ICANS’ CEO Michele Wood-Tweel, FCA, attended JA’s 44th Awards & Recognition Gala, held in the McNally Auditorium at Saint Mary’s University. The Awards and Recognition Gala celebrates students who participated in JA’s Company Program, an 18-week high school program where students set up, run and wind down a business all the way to liquidation. This year, 27 companies ran across the province and each included shareholders, an executive team comprised of various vice presidential roles, and employee directors. In addition, each company was assisted by a team of advisors — typically from the local business community — and companies won awards and students won scholarships donated by the business and academic communities. ICANS has proudly sponsored this initiative for many years, and to this end, Michele presented a $500 scholarship award to Matthew Malone for his role as VP Finance for the fictitious business, Why Black Tie.

In a post-event media release, JA Nova Scotia’s President & CEO Lynn Coveyduck expressed her congratulations to all the achievers and advisors, adding: “Your hard work is strengthening Nova Scotia’s entrepreneurial spirit and potential.”

On that note, ICANS would like to extend special thanks to Donna Bourque, CA, and Lisa Jardine, CA, members of the Institute’s Recruitment Committee, who graciously volunteered their time and expertise to help judge this year’s Company Program participants. Programs like this require a lot of volunteer time and we are grateful for their commitment.

To learn more about JA’s programs and/or to volunteer, please visit http://novascotia.jacan.org/ or contact Lynn Coveyduck at lcoveyduck@janovascotia.org or by calling (902) 454-4564 ext. 223.

VOLUNTEERS NEEDED FOR NEW JA PROGRAM

Junior Achievement of Nova Scotia (JA) has launched a new program across the province called, Dollars With Sense, to teach grade 8 students about financial literacy. Comprised of two, 2.5 hour sessions, the program is designed to help students learn the difference between credit and debit cards, how interest works, the difference between needs and wants, different investment options, and how to develop a budget, including both revenue and expense items. To date, Dollars With Sense has been very popular in other JA jurisdictions and the organizers hope to see a similar ‘uptake’ in Nova Scotia. However, to do this, they need volunteers!

Volunteer Commitment

From a time perspective, volunteers can expect to commit to approximately one hour of training and then there are five hours in the classroom, typically delivered in two visits of 2.5 hours each. Classes are scheduled until mid-June, and since the schedule is planned between each school and each volunteer, interested candidates are encouraged to contact the JA office in their respective region:

- Halifax School Board — (902) 454-4564
- Chignecto Central — (902) 986-5644
- Cape Breton — (902) 563-8042
- Southwest Nova Scotia — (902) 691-2233

For more info and/or if you have questions, please contact Lynn Coveyduck, President & CEO, JA Nova Scotia, at lcoveyduck@janovascotia.org or by calling (902) 454-4564 ext. 223


EVENTS OF INTEREST

UPCOMING CAFE EVENTS
The following events are being offered by the Nova Scotia Chapter of the Canadian Association of Family Enterprise (CAFE):

- May 3, 2013 - Peter Wilson Dinner with Mickey and Colin MacDonald
- June 13, 2013 - HR Basics—Host: Shelley Alward of HR on the Go

For more info and/or to access registration forms, click on: [http://www.cafecanada.ca/chapters/nova-scotia/events](http://www.cafecanada.ca/chapters/nova-scotia/events)

ICD’s ENTERPRISE RISK OVERSIGHT FOR DIRECTORS COURSE
The Institute of Corporate Directors (ICD) is pleased to announce the inaugural offering of its Enterprise Risk Oversight for Directors course in Halifax, NS, on May 27, 2013. Based on the CICA publication, A Framework for Board Oversight of Enterprise Risk© (CICA Risk Framework), the course will explore the relationship between the oversight and management of risk, the balancing of both active and passive approaches to different aspects of risk, and how directors can approach and evaluate risk interconnectivity, and the compounding exposure that can occur as a result. The course will be taught by John Caldwell, author of the CICA Risk Framework. The course brochure and application form can be found at [www.icd.ca/RISK](http://www.icd.ca/RISK). Questions? Please contact the ICD at 1-877-593-7741 or email education@icd.ca.

ICANS SPONSORS HALIFAX CHAMBER OF COMMERCE’S ANNUAL PRE-BUDGET LUNCHEON
As per the past several years, ICANS once again sponsored the Halifax Chamber of Commerce’s Annual Pre-Budget Luncheon. Held on March 27, 2013, in the Atlantic Ballroom of the Westin Nova Scotian, the luncheon was attended by approximately 150 members of the greater business community.

After being introduced by ICANS’ President Ted Doane, CA, featured speaker Maureen MacDonald, Nova Scotia’s Minister of Finance, spoke in reference to the Province’s annual budget.

To listen to the address, click on: [http://www.youtube.com/watch?v=l7Fp2rs9Aj4](http://www.youtube.com/watch?v=l7Fp2rs9Aj4).


In addition to Ted Doane, other members representing ICANS at the Luncheon included: Geoffrey Baldwin, CA; Greg Crosby, CA, LLB; Jim Cruickshank, CA; Bruce Densmore, FCA; Mark DuPlessis, CA; Scott Ellison, CA; Leanne Landry, CA; Dale MacLennan, CA; Jennifer Nicolson, CA; and Michele Wood-Tweel, FCA.
MORE EVENTS OF INTEREST

CICA CONTINUING EDUCATION
The gateway to your continuing education is just a click away! Click through CICA’s web communities and what you’ll find is a diverse range of in-class and on-line learning in core areas such as income tax and financial reporting, and in unique practice areas and industries such as information security and corporate finance. Moreover, you’ll find weekly information updates on key tax, technology, financial reporting, practice management and other topics, easy registration options, and improved access to hundreds of hours of verifiable CPD credits in convenient, easily accessible and affordable e-Learning formats, including the current and always popular Xtensions products, new corporate finance modules, the Select Series of information technology topics and new e-Learning courses.

Coming up . . .

- May 21 - 22 in Toronto, ON — Debt & Equity in Corporate Finance  
  http://www.cpd.cica.ca/CorporateFinance/CFCourses/
- June 3 - 6 in Toronto, ON — IFRS Immersion 1 Course  
  http://www.cpd.cica.ca/IFRSImmersion/about.cfm
- June 3 - 7 in Toronto, ON — CICA Advanced HST/GST Course  
  http://www.cpd.cica.ca/AHST/
- June 5 - 6 in Calgary, AB — Financial Reporting Conference for the Oil and Gas Industry  
  http://www.cpd.cica.ca/OilGas/about.cfm
- June 9 - 14 in Niagara-on-the-Lake,, ON — CICA In-Depth HST/GST Course  
  http://www.cpd.cica.ca/idgst/about.cfm
- June 10 - 11 in Toronto, ON — IFRSs for 2013: Four Standards in Two Days (NEW for 2013)  
  http://www.cpd.cica.ca/IFRSNew/about.cfm
- July 20 - 24 in Whistler, BC — CICA In-Depth Tax Course (Part 3)  
  http://www.cpd.cica.ca/part3/about.cfm
- Aug. 12 - 15 in Halifax, NS — IFRS Immersion 2 Course (New for 2013)  
  http://www.cpd.cica.ca/IFRSImmersion2/about.cfm
- Sept. 9 - 11 in Niagara Falls, ON — Practice Development Retreat Workshop for SME Advisors (New for 2013)  
  http://www.cpd.cica.ca/PDRWSA/about.cfm
- Sept. 9 - 11 in Ottawa, ON — Public Sector Financial Reporting and Accounting Course  
  http://www.cpd.cica.ca/PSABCourse/about.cfm
- Sept. 23 - 24 in Toronto, ON — Valuation in Corporate Finance  
  http://www.cpd.cica.ca/CorporateFinance/CFCourses/
- Sept. 24 - 25 (optional workshop on Sept. 26) in Toronto, ON — Financial Reporting and Accounting Conference  
  http://www.cpd.cica.ca/frac/about.cfm
- Sept. 25 - 27 in Toronto, ON — In-Depth Brokers and Investment Dealers Course  
  http://www.cpd.cica.ca/Brokers/about.cfm
- Sept. 30 - Oct. 1 (optional workshops on Sept. 29 & Oct. 1) in Ottawa, ON — CICA Commodity Tax Symposium  
  http://www.cpd.cica.ca/cts/about.cfm
- Oct. 2 - 3 in Calgary, AB — Valuation in Corporate Finance  
  http://www.cpd.cica.ca/CorporateFinance/CFCourses/
- Oct. 16 - 17 (optional workshop on Oct. 18) in Toronto, ON — CICA’s National Conference on Income Taxes  
  http://www.cpd.cica.ca/cit/about.cfm
- Oct. 21 - 22 in Toronto, ON — Debt & Equity in Corporate Finance  
  http://www.cpd.cica.ca/CorporateFinance/CFCourses/
- Oct. 23 - 24 in Ottawa, ON — Public Sector and Not-for-Profit Financial Reporting Conference  
  http://www.cpd.cica.ca/PublicSector/about.cfm
- Oct. 24 - 25 in Toronto, ON — Essentials of Audit Committee Membership Workshop  
  http://www.cpd.cica.ca/EACMW/about.cfm

For information on all CICA Continuing Education courses and products, please visit: www.cpd.cica.ca.
HERE AND THERE WITH MEMBERS

Brianna Higgins, CA, is now the Financial Controller of Composites Atlantic, an EADS Sogerma Company located in Lunenburg, NS.

IN MEMORIAM

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

Keith Thompson

MEMBERS IN THE NEWS

Prof. Joan Conrod, FCA, was featured in the April 2013 issue of CA Magazine (page 25) in an article entitled, Inquiring Minds, about academics in the accounting profession.

ICANS WELCOMES . . .

Elizabeth Parenteau as Regulatory Affairs Associate. Elizabeth is a lawyer and she was previously with The Law Society of Upper Canada. She will be working with ICANS for the remainder of 2013, focusing on professional conduct.

CAREER OPPORTUNITES ON THE WEB

Employment and volunteer opportunities can be found at http://www.icans.ns.ca/members/career-opportunities/item69073.aspx.

Check out the following:

VOLUNTEER OPPORTUNITIES

Treasurer - Art Sales & Rental Society
Board Treasurer - Dartmouth Seniors Service Centre
Board Member - Canadian Council of Human Resources Association
Mentor Accountant for Cambodian Children’s Charity - Accounting for International Development (AfID)

EMPLOYMENT OPPORTUNITIES

Director of Finance
- Whitehorse, NWT
Director, Admin. & Group Controller
- New Brunswick
Senior Director, Commercial Investments & Financial Analysis
- Halifax, NS
Director, Financial Reporting
- Halifax, NS
VP Corporate Services
- Dartmouth, NS
VP Finance
- Halifax, NS
Chief Financial Officer
- Halifax, NS
Chief Financial Officer
- Truro, NS

Note: Other career opportunities, together with valuable information and guidance on career counseling, etc., can be found at “CA Source,” on the CICA website.

ARE YOU ON THE MOVE?

If so, be sure to update ICANS with your new contact information. Just email your info to ICANS’ Membership Registrar, Danielle Roode, at droode@icans.ns.ca.

RECRUITMENT BROCHURES

If you are interested in having copies of ICANS’ Recruitment Brochure to distribute to students, please contact Cindy Mombourquette at cmombourquette@icans.ns.ca or by calling (902) 425-3291 (ext. 21)

REMINDERS AND IMPORTANT DATES

◆ ICANS’ Annual Meeting & Golf Tournament
  June 17, The Chester Golf & Country Club (registration deadline = June 7)

E-SCAN is a monthly publication of the The Institute of Chartered Accountants of Nova Scotia, distributed to members and students by e-mail.

Copies of E-SCAN are available on the Institute’s website at www.icans.ns.ca.

The Institute of Chartered Accountants of Nova Scotia (ICANS)
1791 Barrington Street, Suite 1410
Halifax, Nova Scotia, B3J 3L1
Tel: (902) 425-3291
Fax: (902) 423-4505
icans@icans.ns.ca
www.icans.ns.ca

CEO and Executive Director
Michele A. Wood-Tweel, FCA, CFP, TEP
mwood-tweel@icans.ns.ca

Director of Professional Standards
Wenda Bennett, CA
wbennett@icans.ns.ca

Director of Regulatory Affairs
Greg Crosby, CA, LLB
gcrosby@icans.ns.ca

Regulatory Affairs Associate
Elizabeth Parenteau, JD
eparenteau@icans.ns.ca

Director of Professional Development
Kathie Slaunwhite
kslaunwhite@icans.ns.ca

Executive Assistant
Carolyn Gaskin
cgaskin@icans.ns.ca

Membership Registrar
Danielle Roode
droode@icans.ns.ca

Administrative Assistant
Cindy Mombourquette
cmombourquette@icans.ns.ca

Communications Consultant
Joy Barkhouse
communication@icans.ns.ca