UNITING THE CANADIAN ACCOUNTING PROFESSION

NEWS UPDATES

An Historic Change to the Names of the Handbooks — The CICA Board of Directors approved the renaming of the three Handbooks to reflect that they are now published by the Chartered Professional Accountants of Canada (CPA Canada). Effective November 1, 2013, the Handbooks are named:

- CPA Canada Handbook – Accounting
- CPA Canada Handbook – Assurance
- CPA Canada Public Sector Accounting Handbook

The new names have been applied throughout the Handbooks, except in archived pronouncements and related reference material issued prior to November 1, 2013.

CGA Ontario to Re-enter Unification Discussions with CPA Ontario and CMA Ontario — CPA Canada posted an update on October 24, 2013, stating that on October 24th, the Certified General Accountants of Ontario (CGA Ontario) issued an announcement to its members stating that they are re-joining discussions with CPA Ontario and CMA Ontario to support the unification of the accounting profession currently taking place across Canada. With the announcement on October 23rd that Manitoba’s CGAs have entered into discussions in that province, this means that all 40 of Canada’s accounting bodies have either united or are committed to uniting under the CPA banner. The CPA and CMA bodies in Ontario issued a joint member communication in response, welcoming CGA Ontario back in to the unification discussions and further stating that they are committed to ensuring that all members of the CPA profession are treated equally, with equal access to future career and professional development opportunities.

If the three Ontario bodies are able to come to a mutually acceptable unification agreement, all parties would then seek member support for unification via a vote according to their respective governance processes. The leaders of CPA and CMA bodies in Ontario are confident that the three organizations will reach agreement and will be in a position to unify their members and operations in 2014 under the name of CPA Ontario.

CGA Manitoba to Enter Unification Discussions with ICAM and CMA Manitoba — CPA Canada posted an update on October 24, 2013 to share the news that, on October 23, 2013, the Certified General Accountants of Manitoba (CGA MB) issued an announcement to its members stating that the CGA MB Board of Governors has chosen to enter discussions with the Institute of Chartered Accountants of Manitoba (ICAM) and CMA Manitoba (CMA MB) to support the unification of the accounting profession currently taking place across Canada. The decision came after CGA MB conducted a member survey in early October. A majority of survey participants indicated a preference for CGA MB to merge with CMA and CA Manitoba as CPAs.

The CA and CMA bodies in Manitoba issued a joint communication update to their members and welcomed CGA MB to the unification discussions. ICAM and CMA MB will continue to move forward with their unification process and will bring CGA MB up-to-date on the status of the merger, as they consider their next steps in rejoining talks.

To read the CGA MB announcement, click here; to read the ICAM announcement, click here; and to read the CMA MB announcement, click here.
UNITING THE CANADIAN ACCOUNTING PROFESSION (continued from page #1)

Three Saskatchewan Bodies Sign Joint Venture Agreement — CPA Canada posted an update on October 17, 2013 to communicate that on October 16, ICAS, CMA Saskatchewan and CGA Saskatchewan announced that they have signed a Joint Venture (JV) agreement, a major milestone towards the unification of the accounting profession in that province. The JV agreement details how the three Saskatchewan bodies will work together to:

- Provide services such as professional development, networking opportunities and advisory services to CAs, CMAs and CGAs in Saskatchewan;
- Oversee the regional delivery of the CPA certification program;
- Develop all aspects of the strategic and business plans for the JV and for CPA Saskatchewan; and
- Merge the operations of the three organizations.

Members will be updated as progress continues. To read the full announcement, click here.

CPA Canada Welcomes Positive CGA Member Vote Result — CPA Canada posted an update on October 9, 2013 to announce that, at a special general meeting held on October 8, 2013, CGA-Canada shared that over 14,000 members participated in a national member vote and 77 per cent of participating members voted in favour of an Integration Agreement. CGA-Canada held the national member vote according to its by-laws. Member approval is needed to move forward with integrating its operations with CPA Canada, and begin providing CPA Canada’s benefits and services to CGA-Canada members participating in unification. CPA Canada welcomed the news of the positive vote. CGA-Canada and CPA Canada have now signed an Integration Agreement between the national bodies. More information will be shared as soon as there are new developments. To read the announcement from CGA-Canada, click here.

Read the Stories! CPA Profession Receives Positive Media Attention — CPA Canada posted an update on October 3, 2013 to announce that positive media stories relating to the CPA brand and unification are now accessible to members through the "Who's Saying What" page at cpapro.ca. Three prominent Canadian magazines — Maclean's, Canadian Business (print only) and Listed — recently published stories addressing Canada's changing accounting landscape and the new certification program. In addition, the national ad campaign to heighten awareness of the CPA designation is being reinforced by earned media, including coverage by several marketing-focused outlets — Marketing, Adnews, Media in Canada (by subscription only), Strategy, Infopresse and Grenier Aux Nouvelles. The extensive ad campaign, combined with earned media, is proving to be a winning formula for the promotion of the CPA designation. To access links to some of these recent media stories, click here.

Make a Difference - Mentor Tomorrow’s CPAs! — On October 2, 2013, CPA Canada issued a communication to announce that it was launching an awareness campaign re: mentorship. The communication explained that, as part of the new CPA Certification Program, tomorrow’s CPAs must complete a profession-approved period of qualifying, relevant, progressive practical experience. This required experience will include appropriate supervision and mentoring, effective September 1, 2014.

As outlined in the communication, being a mentor is a great opportunity for members to influence the career path and personal growth of students and candidates pursing a career in business and accounting. As such, members are encouraged to share their unique perspective and experiences, to aid aspiring CPAs to achieve the level of competency expected of any entry level CPA. CPA Canada will disseminate more information about mentoring, coming in 2014.
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/wp-content/uploads/2012/05/SRO_Final_OverviewLinked.pdf. In addition, check out the following:

CPA Marketing Material — With the launch of the CPA national ad campaign, a suite of communications and marketing resources is available for your use. These include:

- Talking points and a Q&A document about the CPA designation and the ad campaign to help you answer questions you may be asked by clients, business associates, family and friends;
- Copies of the ads (PDF files), which you can print and post in your office; and
- CPA brand merchandise ordering and purchasing information.

If you missed the national webcast on September 13, 2013, which featured an advance screening of the ad campaign, and you haven't yet had an opportunity to see any of the ads, you can view all the elements on the campaign microsite at www.CPApro.ca. You can also look at the September issue of CA Magazine, which includes more information on the national campaign and related talking points. In addition, if you are interested in obtaining any of the communications and marketing resources listed above, please contact ICANS’ Communication Consultant, Joy Barkhouse, at communication@icans.ns.ca or at (902) 425-3291 ext. 29.

CPA Today — Check out the latest issue of this publication at:
http://echo4.bluehornet.com/hostedemail/email.htm?h=2139da1f2ea0859bf6377ce06089a702&CID=mcid

COMING SOON . . . ICANS’ ANNUAL MEMBERS’ LUNCHEON

Mark your calendar now . . . ICANS’ 2013 Members’ Luncheon is set for December 13 at the Marriott Harbourfront in Halifax (Note: a luncheon is also scheduled for December 17 at the Delta Sydney in Sydney).

This is your opportunity to witness the first official appearance of our 2013 UFE graduates, meet the Institute’s new FCAs and our 2013 CA of the Year.

Stay tuned for details re: registration.
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 2013 PD hours as the activity is undertaken. Further information was sent to members in the Annual Membership Fees and PD Report package, and is also available on the ICANS’ website at: 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.

### CPD REMINDERS

<table>
<thead>
<tr>
<th>3 YEAR CYCLE DEADLINE: DECEMBER 31, 2013</th>
<th>ICANS 2013/14 FALL/WINTER PD SEASON</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>All PD learning activities</strong> (including verifiable) - <strong>minimum 120 hours.</strong></td>
<td>Now that you’ve received a copy of ICANS’ 2013/14 Fall/Winter PD Catalogue, the next step is to plan your individual PD strategy. As you review the list of courses and learning opportunities, think about which sessions will benefit you most; what are your current needs and interests. Then, with your list in hand, it’s time to register.</td>
</tr>
<tr>
<td><strong>Verifiable learning activities - minimum 60 hours.</strong></td>
<td>Note: Please be advised that the date for the session “PSAB - 101” has been changed to <strong>January 23, 2014.</strong></td>
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</table>

**PD Learning Activities (CPD Bulletin #2)**

“. . . activity that provides for the development of new or existing competencies that are relevant to the overall professional responsibilities and growth of a Member.”

Note: Learning Activities are not confined to the subjects of accounting, auditing or taxation.

**Verifiable Learning Activities (CPD Bulletin #2)**

“. . . professional development for which there is some way to verify attendance at or completion of the learning activity.”

Note: Verifiable Learning Activities are not confined to the formal courses organized by ICANS or others.

Please refer to the wording of Bulletin #2 at the following link for further information: http://www.icans.ns.ca/professional-development/mandatory-cpd/bulletins/item68877.pdf.

So, don’t delay; make sure you register for your preferred courses while they are still available!

To register online, click here.

Questions? Please 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.
CRA UPDATE - FORM T1013 ONLINE, NO DUPLICATION NEEDED
An update received from the Canada Revenue Agency (CRA) states that the CRA is committed to providing tax professionals with online services that are easy to use and cost-effective. As an example, the CRA has improved its service to representatives by providing them the ability to submit documents electronically.

The CRA update goes on to say that, if you are registered with EFILE, you can submit Form T1013, Authorizing or Cancelling a Representative, online by using certified professional tax software. Important: Do not submit a second signed Form T1013 by mail or fax if you have already submitted it online, as this duplication may result in delays. Simply make sure your client has signed and dated the form, and keep a copy of the signed Form T1013 for six years. You can also scan and store a copy for your file. The information you send CRA through Form T1013 will remain on file with the Agency unless you make a change. If you would like to view a previously-filed form to ensure it is up-to-date, you may do so through your client list in Represent a Client.

For more information about submitting Form T1013 online through EFILE, go to www.cra.gc.ca/efile and select “Form T1013” from the left-hand menu.

Stay Connected
To receive updates when new information is added to the CRA website, you can:

- Follow the CRA on Twitter – @CanRevAgency
- Subscribe to a CRA electronic mailing list
- Add our RSS feeds to your feed reader

You can also watch our tax-related videos on YouTube Channel

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 like the following:

What: HomeBridge Youth Society Online Auction
When: November 13 to 27, 2013
Why: To raise money for therapeutic, life-skills programming, educational supplies and recreational and cultural experiences for at-risk youth in HomeBridge’s care.

CA Contact: Colleen Clark, CA, homebridgeauction@homebridgeyouth.ca
Event Website: www.32auctions.com/homebridgeauction
Organization Website: www.homebridgeyouth.ca

Note: 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 info (title, date, location, NPO/charity name, contact) to communication@icans.ns.ca and ICANS will promote it in E-SCAN’s ‘Community Corner.’
CPA CERTIFICATION PROGRAM DEBUTS AT THE
2013 HALIFAX CAREER FAIR

On September 24, 2013, ICANS and CMA Nova Scotia teamed up to serve as a platinum sponsor of the 2013 Halifax Career Fair and promote the new CPA Certification Program.

Held at the Cunard Centre, the Halifax Career Fair is the province’s largest recruitment event, attracting thousands of university students interested in learning about career opportunities and meeting employers from businesses, not-for-profit organizations and the public sector.

At the CPA booth, students received information about the graduate-level CPA Professional Education Program (CPA PEP) and the CPA Prerequisite Education Program (CPA PREP), as well as insight regarding the competitive advantages in pursing a career as a CPA.

That said, by all accounts, traffic was fairly steady at the CPA booth — a mix of second and fourth year students, plus a few mature students, most of whom had heard about the proposed unification and asked questions re: prerequisite needs to enter the program.

Please join us in thanking the following ICANS Recruitment Committee Members who volunteered their time at the career fair — Catherine Johnston (Chair), CA; Lisa Jardine, CA, and Robert Bourgeois, CA — along with Terry Arthur from the Atlantic School of Chartered Accountancy (ASCA) — your ongoing commitment to fostering a strong accounting profession is greatly appreciated.

OTHER RECRUITMENT NEWS

The CPA profession also served as a sponsor of the Acadia Accounting Society’s Annual Wine & Cheese Reception, held on October 17, 2013. Special thanks to ICANS’ Recruitment Committee Chair Catherine Johnston, CA, and Committee Members Michele Gerrard, CA, and Mike Kennedy, CA, (both Acadia alumni) who represented the profession at this event. The wine and cheese reception is a prelude to the larger Acadia Business Banquet and both are great opportunities for students to meet with alumni, educators and potential employers to discuss careers and changes to Canada’s accounting landscape, including the introduction of the new CPA Certification/Education Program.

CPA CANADA ENCOURAGED BY THRONE SPEECH FISCAL PRIORITIES

CPA Canada issued a media release on October 16, 2013 to announce that it welcomes the federal government’s commitment to prudent fiscal management and a focus on growing the Canadian economy, as outlined in the October 16th Throne Speech.

As mentioned in the media release, the government states that creating jobs and securing growth remain its top priorities. Government also used the Throne Speech to stress that sound management remains its guide.

“Establishing a sound fiscal base from which to work is essential if the government is to have the flexibility required to help Canada achieve a sustainable recovery,” said CPA Canada’s President and CEO Kevin Dancey, FCPA, FCA.

The Throne Speech reiterated the government’s plans for a return to balanced budgets by 2015. “We cannot afford any slippage if Canada is to establish a fiscal framework that will set the stage for a stronger economy,” explained Dancey.

CPA Canada also applauded commitments to address matters such as international trade, easing the red tape burden on small and medium-sized businesses, and greater tax relief once the budget is balanced.

For more info, contact CPA Canada’s Media Principal Tobin Lambie at tlambie@cpacanada.ca or at (416) 204-3228.
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/site-utilities/EmailCheck.aspx

- **Exposure Draft - Consolidations** — The AcSB has issued an Exposure Draft that proposes to include guidance on consolidation of subsidiaries in Section 1591, Subsidiaries. Stakeholders are encouraged to submit their comments, on the form provided, by November 11, 2013. For more info, click on: http://www.frascanada.ca/standards-for-private-enterprises/documents-for-comment/item75262.pdf. *See page #9 for info on related webinar.

- **Exposure Draft - Joint Arrangements and Investments** — The AcSB has issued an Exposure Draft that proposes to replace Section 3055, Interests in Joint Ventures with Section 3056, Interests in Joint Arrangements and amend Section 3051, Investments. Stakeholders are encouraged to submit their comments, on the form provided, by November 11, 2013. For more info, click on: http://www.frascanada.ca/standards-for-private-enterprises/documents-for-comment/item75274.pdf. *See page #9 for info on related webinar.

  Note: A roundtable discussion is being held on November 12, 2013 in Toronto, so stakeholders can share their views on Proposals on Consolidation and Joint Arrangements; for those wishing to participate, but unable to attend the face-to-face session, a call-in discussion is scheduled for November 18th — click here for more info on both sessions.

- **IAASB Exposure Draft - Reporting on Audited Financial Statements: Proposed New and Revised International Standards on Auditing (ISAs)** — The IAASB has issued an Exposure Draft that contains proposals intended to enhance the future auditor’s report. Canadian stakeholders are encouraged to provide their comments to the IAASB by November 22, 2013. For more info, click on: http://www.ifac.org/publications-resources/reporting-audited-financial-statements-proposed-new-and-revised-international.

- **Exposure Draft - Reports on Supplementary Matters Arising from an Audit or a Review Engagement** — The AASB has issued an Exposure Draft of a proposed new standard that addresses reporting on supplementary matters to a third party. Stakeholders are encouraged to submit their comments, on the form provided, by November 29, 2013. For more info, click on: http://www.frascanada.ca/assurance-and-related-services-standards/documents-for-comment/item75356.pdf. *See page #9 for info on related webinar.

- **Statement of Principles - Assets, Contingent Assets and Contractual Rights** — PSAB has issued a Statement of Principles that proposes additional guidance on the definition of assets, disclosure requirements for assets and definitions of and standards on disclosure requirements for contingent assets and contractual rights. Stakeholders are encouraged to submit their comments, on the form provided, by November 29, 2013. For more info, click on: http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item75732.pdf.

- **Exposure Draft - Engagements to Review Historical Financial Statements** — The deadline for comments has been extended from October 11, 2013 to December 11, 2013, to allow sufficient time for consultation with stakeholders. For more info, click on: http://www.frascanada.ca/assurance-and-related-services-standards/documents-for-comment/item74902.pdf.

  Original Notice — The AASB has issued an Exposure Draft that proposes a new Canadian standard dealing with engagements to review historical financial statements to replace the existing review engagement standards that cover the same matters. Subject to input received from Canadian stakeholders, the proposed standard would be effective for reviews of historical financial statements for periods ending on or after December 14, 2015. Early adoption would not be permitted. *See page #9 for info on related webinar.

(continued on page #8)
• **Statement of Principles - Improvements to Not-for-Profit Standards** — The *deadline for comments has been extended* from September 15, 2013 to **December 15, 2013**, to allow sufficient time for consultation with stakeholders. For more info, 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).

**Original Notice** — The AcSB and PSAB have issued a *Statement of Principles that proposes significant improvements to the existing standards for financial reporting by not-for-profit organizations (NFPOs) in both the private and public sectors. The proposals affect both Part III of the *CICA Handbook - Accounting* and the PS 4200 series of standards in the *CICA Public Sector Accounting Handbook*. The Boards are proposing the following improvements to the not-for-profit standards:
- To enhance the comparability and understandability of the financial statements prepared by NFPOs. One proposal is to eliminate the size exemption, thereby requiring capital assets to be recognized by the entity regardless of the size of the NPO;
- To improve the consistency between the not-for-profit standards and other standards followed by private and public sector entities;
- To address those transactions and circumstances unique to NFPOs, such as recognition of contributions, allocation of expenses, and consolidation of controlled entities.

Since all NPOs will be affected by these proposed changes, practitioners and their clients are encouraged to learn more by reading the Statement of Principles, the first major step in the standards development process. *See page #8 for info on related webinar.*

• **AcSB Exposure Draft - Insurance Contracts** — The AcSB has issued an Exposure Draft that corresponds to the IASB’s revised Exposure Draft of a proposed standard on insurance contracts. Stakeholders are encouraged to *submit their comments*, on the form provided, by **January 6, 2014**. For more info, click on: [http://www.frascanada.ca/international-financial-reporting-standards/documents-for-comment/item75876.pdf](http://www.frascanada.ca/international-financial-reporting-standards/documents-for-comment/item75876.pdf).

• **Statement of Principles - Revenue** — PSAB has issued a *Statement of Principles containing proposals that will affect the reporting of a broad range of revenues. Stakeholders are encouraged to submit their comments*, on the form provided, by **February 3, 2014**. For more info, click on: [http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item75759.pdf](http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item75759.pdf). *See page #8 for info on related webinar.*

**IFRS HIGHLIGHTS**


• **Final Amendments - Recoverable Amount Disclosures for Non-Financial Assets** — The IASB has issued amendments to IAS 36 *Impairment of Assets*. The amendment addresses the disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal. The amendments are effective for annual periods beginning on or after **January 1, 2014**. To learn more, click on: [http://www.ifrs.org/Current-Projects/IASB-Projects/Recoverable-Amount-Disclosures-for-Non-Financial-Assets/Pages/Narrow-scope-amendments-IAS-36.aspx](http://www.ifrs.org/Current-Projects/IASB-Projects/Recoverable-Amount-Disclosures-for-Non-Financial-Assets/Pages/Narrow-scope-amendments-IAS-36.aspx).

**NEWSLETTERS**

• **PSAB MATTERS - OCTOBER 2013**

The **October 2013** issue of this e-newsletter includes articles of interest to public sector stakeholders. To access a copy, click [here](http://www.frascanada.ca/standards-for-public-sector-entities/documents-for-comment/item75759.pdf).
WEBINARS

In case you missed it . . . archived copies of the following webinars are available at: http://www.cica.ca/career-and-professional-development/webinars/item63243.aspx.

- Statement of Principles - Revenue
- Statement of Principles - Improvements to Not-for-Profit Standards
- Practitioner’s Pulse Webinar: Key Developments Affecting Your Practice
- Revised Standard on Engagements to Review Historical Financial Statements: Improvements Proposed
- Improvements to Auditor Reporting: Significant Changes Proposed
- Exposure Draft - Reports on Supplementary Matters Arising from an Audit or a Review Engagement
- Revised Standards on Consolidations, Joint Arrangements and Investments: Ensure Your Voice is Heard!
- Common Engagement Deficiencies
- Increasing the Effectiveness of C-PEM in Your Practice and What’s New in the 2013 Edition
- How is Canadian GAAP Being Further Developed?

*As CPA Canada has recently moved to a new webinar platform, it is strongly recommended that interested participants run the System Check to ensure they have a compatible version of Flash installed.

APPLYING THE STANDARDS - NEW RESOURCES

Two CPA Canada Financial Reporting Alerts for Accounting Standards for Private Enterprises (ASPE) Available for Download:

- The first new alert dealing with Section 3462, Employee Future Benefits discusses how recent changes may affect the accounting for your business or practice regarding defined benefit plans and defined contribution plans, including the elimination of deferral and amortization approach; measurement date; use of a funding valuation; and past services costs for defined contribution plans.

- The second alert on the revised Section 3475, Disposal of Long-Lived Assets and Discontinued Operations highlights some possible implications of the revisions that may affect your business or practice, including a higher threshold for a disposal to be classified as a discontinued operation and illustrative examples that have been removed.

For more info about these alerts or other guidance and support for understanding and applying ASPE, visit the section Applying the Standards or the SMP Resource Centre.

Viewpoints - Applying IFRSs in the Oil and Gas Industry Series:

- Fair Value Disclosure Amendments to IAS 36 Impairment of Assets was developed to explain the initial and revised fair value disclosure amendments to IAS 36 Impairment of Assets. The document applies the requirements relating to the level of fair value hierarchy, valuation techniques and key assumptions in an oil and gas context.

- Business Combinations: Acquisition of Control Without a Majority of the Voting Rights was developed to explain the concept of control without a majority of the voting rights, as it relates to acquisitions and reverse acquisitions.

To view other IFRS application issues in this series, as they relate to the oil and gas industry, click here.

Implementation Tool for Auditors - Group Auditors’ Involvement with Component Auditors: What, When and How?

This resource provides guidance to group auditors when a component auditor works on the financial information of a component for the group audit. It includes an illustration of an effective two-way communication process between group auditors and component auditors, and three templates (letter of instruction, letter of confirmation and memorandum of work performed). To download the free, 26-page resource, click here.

(continued on page #10)
C•PEM Webinars:
The following two C•PEM webinars provide guidance to practitioners in applying the Canadian Auditing Standards (CAS) and can be accessed through the CPA Canada website by clicking on: http://www.cica.ca/career-and-professional-development/webinars/item11019.aspx.

- Increasing the Effectiveness of C•PEM in Your Practice and What’s New in the 2013 Edition — In addition to a revised C•PEM approach to performing audits and the impact of changes on the workflow, some other topics addressed in this webinar include:
  - A new worksheet for identifying fraud risk scenarios; and
  - Appropriate use of audit memoranda instead of C•PEM forms.

- Common Engagement Deficiencies — This webinar addresses engagement deficiencies that practice inspectors and firm monitors are finding again and again in smaller firms. The webinar provides some practical solutions on how to address such deficiencies and avoid similar findings in the future. Topics addressed include:
  - Applying the audit risk model
  - Documenting client procedures in a review
  - Assessing fraud risk
  - Analytical review (in audits and reviews)
  - Journal entries
  - Report modifications (audit and review)
  - Communicating with TCWG
  - Quality control monitoring

OTHER RESOURCES/PUBLICATIONS

Canadian Professional Engagement Manual (C•PEM) — This publication contains practical guidance on the key requirements and concepts in the professional standards and provides a comprehensive road map to performing effective and efficient engagements in Canada today. C•PEM includes:

- Practice aids — including over 50 sample letters, as well as sample forms and worksheets;
- The Focus on C•PEM newsletter;
- Access to the C•PEM website;
- Case studies of two small and medium-sized entities; and

This resource is available in Internet, DVD, download and print (two-volume set) formats; click here for info on member/non-member pricing.

Canadian Tax Principles — Professional Edition 2013 — Designed to help professionals who include tax work in their general practice, Canadian Tax Principles is a comprehensive, easy-to-understand guide that provides answers to the common personal, corporate or GST/HST tax questions. The publication includes:

- Topically organized commentary and examples;
- Schedules of tax rates and other data (including websites);
- Sample Tax returns — T1 and T2;
- Extensive numerical examples throughout the text;
- A glossary which defines more than 500 terms used in tax work;
- Coverage of the changes introduced in the 2013 federal budget; and
- References to the Income Tax Act or related materials in each chapter.

For more info, click here.

Ernst & Young’s Complete Guide to GST/HST — Consolidated to July 15, 2013, Ernst & Young’s Complete Guide to GST/HST (21st edition) contains complete coverage on GST/HST, including GST/HST commentary and legislation, as well as GST-QST comparisons for each commentary chapter. Divided into two comprehensive volumes. Volume I provides extensive commentary and analysis, and is written in non-technical language and organized by topic. Volume 2 contains the Annotated Excise Tax Act, updated to reflect the latest changes to the legislation, as well as consolidated Department of Finance explanatory notes relating to the legislation enacting and amending the Excise Tax Act. For more info, click here.
EVENTS OF INTEREST

FORENSIC AND VALUATION SERVICES CONFERENCE
The American Institute of CPAs (AICPA) is hosting a conference, **November 10 to 12, 2013**, at Caesars Palace, Las Vegas, NV, entitled, “Forensic and Valuation Services: Interdisciplinary Insights From Two Distinct Perspectives.” At the conference, experts will lead sessions on how to apply complex analytical techniques, scrutinize online consumer transactions, explore public databases, conduct advanced interviews, face video depositions, and analyze written statements. Attendees will also receive updates on fair value, cost of capital, goodwill, and size premium.

Attend in person and join 1000 forensic and valuation professionals from across North America for quality education and valuable networking experience or attend online and participate in conference sessions streamed in real time, direct to your PC. For more info and/or to register, click here.

UPCOMING CANADIAN CENTRE FOR ETHICS IN PUBLIC AFFIARS (CCEPA) EVENTS

- **December 5, 2013** (12 noon to 1 pm) — *Ethical Workplace Dilemmas*. Halifax business leader **Bill Black** will lead a discussion on how do we resolve practical ethical questions that arise every day in the workplace, especially those involving gender issues.

- **February 6, 2014** (12 noon to 1 pm) — *Business Ethics Training Practices in Canadian Businesses*. Saint Mary’s University Professor and CCEPA Research Fellow **Dr. Margaret McKee** will present highlights from a CCEPA-sponsored research study of efforts by Canadian firms to educate employees about ethical issues in the workplace.

Space is limited and registration is required — contact CCEPA General Manager **Chris Stover** at cph1227@cccepa.ca or by calling (902) 428-4731. You can also visit the CCEPA website at www.ccepa.ca.

AFOA CANADA NATIONAL CONFERENCE 2014
The Aboriginal Financial Officers Association of Canada (AFOA) is holding a national conference for Aboriginal financial professionals, management and elected leaders, **February 25 - 27, 2014** in Halifax, NS, at the World Trade and Convention Centre. Featuring information sessions on issues, products and services, keynote speakers and trade show exhibits, the conference will focus on the importance of contributing to aligning efforts toward a common destination, and the initiatives some communities and organizations are currently engaged in within Canada and abroad. The conference will also provide some insights to key governance, management and financial issues at a local, regional, national and international level. For more information and/or to register, visit: [http://www.afoa.ca/afoaen/Pro%20.Dev%20Events/Conferences/2014_National_Conference/en/02_ProDevEvents/03_Conferences/2014_Conference/00_Welcome.aspx?hkey=a2902087-a922-4b2f-be16-7040fe81144b](http://www.afoa.ca/afoaen/Pro%20.Dev%20Events/Conferences/2014_National_Conference/en/02_ProDevEvents/03_Conferences/2014_Conference/00_Welcome.aspx?hkey=a2902087-a922-4b2f-be16-7040fe81144b).

CFA SOCIETY, ATLANTIC CANADA’S 23rd ANNUAL FORECAST DINNER
Mark your calendar now for the CFA Society, Atlantic Canada’s 23rd Annual Forecast Dinner, being held on **February 27, 2014**. Guest speaker will be **Dennis H. Gartman** from The Gartman Letter. Stay tuned for more info or check out [www.cfaatlantic.com](http://www.cfaatlantic.com) or contact cfaatlantic@cfaatlantic.com or (902) 832-2827.
CONTINUING EDUCATION
The gateway to your continuing education is just a click away! Click through CPA Canada’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 . . .

- Nov. 9 - 13 in Mont Tremblant, QC — Corporate Reorganizations Course
  [http://www.cpd.cica.ca/cr/about.cfm](http://www.cpd.cica.ca/cr/about.cfm)
- Nov. 14 - 15 in Toronto, ON — Advanced HST/GST: Cross-Border Transactions Course
- Nov. 16 - 20 in Niagara Falls, ON — Foundations in International Tax Course
  [http://www.cpd.cica.ca/InternationalTax/about.cfm](http://www.cpd.cica.ca/InternationalTax/about.cfm)
- Nov. 16 - 22 in Collingwood, ON — Income Tax Practice Course
  [http://www.cpd.cica.ca/tp/about.cfm](http://www.cpd.cica.ca/tp/about.cfm)
- Nov. 18 - 19 in Toronto, ON — IFRSs for 2013: Four Standards in Two Days
- Nov. 20 - 21 (optional workshop on Nov. 19) in Toronto, ON — 2013 National Business and Industry Conference
- Nov. 21 in Toronto, ON (and Dec. 6 in Calgary, AB) — Governance, Ethical and Regulatory Issues in Corporate Finance
  [http://www.cica.ca/focus-on-practice-areas/corporate-finance/cf-courses/index.aspx#GovernanceEthicalRegulatoryIssuesCorporateFinance1day](http://www.cica.ca/focus-on-practice-areas/corporate-finance/cf-courses/index.aspx#GovernanceEthicalRegulatoryIssuesCorporateFinance1day)
- Nov. 25 - 26 in Toronto, ON — Advanced HST/GST: Real Property Course
- Nov. 27 - 28 in Toronto, ON — Advanced HST/GST: Public Sector Bodies Course
- Nov. 28 - 29 in Toronto, ON — Conference for Audit Committees
- Dec. 2 - 3 in Toronto, ON — Financial Reporting Conference for the Mining Industry
- Dec. 8 - 11 in Niagara Region, ON — In-Depth Transfer Pricing Course: Part II
  [http://www.cpd.cica.ca/transferpricing/about.cfm](http://www.cpd.cica.ca/transferpricing/about.cfm)
- Dec. 16 - 19 in Toronto, ON — IFRS Immersion 2 Course (Specialized Topics)
- Jan. 20 - 22 in Las Vegas, USA — Advanced Personal Financial Planning Conference
  [http://www.cica.ca/career-and-professional-development/item75048.pdf](http://www.cica.ca/career-and-professional-development/item75048.pdf)
- Feb. 24 - 26 in Toronto, ON — Public Sector Financial Reporting and Accounting Course
- Mar. 2014 in Calgary, AB — Commodity Tax Symposium (West)
- Winter 2014 in Toronto, ON — Advanced Corporate Finance Course
  [http://www.cica.ca/career-and-professional-development/item75048.pdf](http://www.cica.ca/career-and-professional-development/item75048.pdf)
- Winter 2014 in Ottawa, ON — Public Sector Financial Reporting and Accounting Course
REMINDERS AND IMPORTANT DATES

- ICANS’ 2013 Fall PD Week
  Nov. 18 - 22 - WTCC, Halifax
  Nov. 25 - 29 - Holiday Inn, Sydney

- UFE Release
  Nov. 29

- Annual Members’ Luncheons
  Dec. 13 - Marriott Harbourfront, Hotel, Halifax
  Dec. 17 - Holiday Inn, Sydney

- 2014 Convocation
  Feb. 15 - WTCC, Halifax

CAREER OPPORTUNITIES 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

- Accountant (India)
- Accounting for International Development (AfID)
- Accountant
- Nourish Nova Scotia
- Accountant
- Affirmative Ventures
- Accountant for New Charity Partner (Lesotho)
- Accounting for International Development (AfID)

EMPLOYMENT OPPORTUNITIES

- Senior Manager, Financial Operations (Maternity Leave)
  - Halifax, NS
- Professional Accountant
  - Halifax, NS
- Senior Performance Analyst
  - Halifax, NS
- CEO
  - Charlottetown, PEI
- CEO
  - New Brunswick
- Chief Financial Auditor
  - Halifax, NS

Note: Other career opportunities, together with valuable information and guidance on career counseling, etc., can be found at CPA Source.

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.

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E-SCAN is a monthly publication of 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.

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NAME CHANGE
Effective September 30, 2013, Butterfield Fulcrum (Group) Ltd. is Mitsubishi UFJ Fund Services.

CONGRATULATIONS TO...
Stephen Mabey, CA, on being elected as a Fellow of the College of Law Practice Management, Class of 2013. Stephen is the only Canadian in the Class of 2013 and the only Atlantic Canadian to have ever been elected as a Fellow of the College.

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REMEMBER... CPD ONLINE REPORTING IS NOW HERE!

If you haven’t already, we encourage you to check out ICANS’ new online functionality for CPD.

Now you can record your PD hours, whenever and wherever you like. Record as you go — check in, check out — what could be easier!

Click here to get started and if you have any questions, please contact Danielle Roode, ICANS’ Membership Registrar, at droode@icans.ns.ca.