INTRODUCING NOVA SCOTIA’S 2014 UFE GRADUATES
The following Nova Scotia students received word on November 28 that they passed the 2014 national Uniform Evaluation (UFE), completing the final academic requirement in becoming a Chartered Accountant:

Joel Abraham, Toronto, ON
Kathleen Allen, Halifax
Ariane Amirkhalakhi, Dartmouth
Luke Anthony, Shubenacadie
Natalie Archibald, Truro
Hilary Arenburg, Halifax
Amanda Avery, Lower Sackville
Grant Bateman, Halifax
Mitchell Bell, Bible Hill
Emma Berryman, Dartmouth
James Blom, Halifax
Mathieu Boileau, Grand Lake
Tyler Booker, Herring Cove
Jeremy Bordeleau, Dartmouth
Rakesh Jain, FCA, Jain & Company Chartered Accountants
Michael Brown, Halifax
Patrick Carruthers, Halifax
Erin Carter, Saint John, NB
Xiaonan Chen, Halifax
Elizabeth Cole, New Glasgow
Gregory Coulas, Halifax
Jeff Davison, Halifax
Kaitlyn Deleskie, Sydney River
Sarah Delicaet, Halifax
Svetlana Elewa, St. Margaret’s Bay
Elin Hayes, Dartmouth
Ian Higgins, Halifax
William Hillier, Halifax
Nicholas Hodgson, Upper Economy
Julie Hopper, Halifax
John Kirby, Halifax
Long Lin, Halifax
Chantelle Loucks, Halifax
Christine MacEachen, Halifax
Brittany MacIntyre, Halifax
Jarrett MacKeil, Belnan
Caelleigh MacLean, Halifax
Evon MacLean, Halifax
Nicole Marennick, Halifax
Ruth Martin, Stellarton
Leslie Matthews, Halifax
Serge McCauley, Melegahan
Matthew McKay, New Glasgow
Rachel Miller, Halifax
Andrew Morash, Stellarton
Elizabeth Morrison, Sydney
Matthew O’Keefe, Lakeview
Shane Peterson, Middleton
Jennifer Publicover, Dartmouth
James Rockwood, Halifax
Denise Samson, Halifax
Nicole Sanscartier, Halifax
Rieka Santilli, Halifax
Bryan Shupe, Halifax
Minal Sinha, Toronto, ON
Matthew Snow, Halifax
Jaimie Spriggs, Dartmouth
Leah Tarlao, Halifax
Andrew Veinott, Brookside
Jelena Vujovic, Sydney
April Whiteway, Shelburne
Nikolas Woodworth, Coldbrook

NOVA SCOTIA AWARDS FIVE FCAS FOR 2014
Please join us in congratulating the following ICANS members who were awarded Fellow Chartered Accountant (FCA) designations on November 28, 2014:

Patricia Corkum, FCA, Acadia University
Rakesh Jain, FCA, Jain & Company Chartered Accountants
James Lutes, FCA, Ernst & Young LLP
Shannon MacDonald, FCA, Deloitte LLP
Michele Williams, FCA, Grant Thornton LLP

An FCA is the Institute’s highest honour, designated to Chartered Accountants (CAs) who have been members in good standing of ICANS or of one or more provincial Institutes for at least 15 years, and who have rendered meritorious service to the profession or whose career achievements or achievements in the community have brought honour to the profession.

Along with the 2014 UFE graduates, our newest FCAs will be formerly recognized at the Institute’s Convocation on February 21, 2015 at the World Trade & Convention Centre in Halifax, NS.

ICANS ANNOUNCES ITS 2014 ROSS L. TOWLER CA OF THE YEAR
Please join us in congratulating Andrew Hare, CA, on being chosen to receive the Institute’s 2014 Ross L. Towler CA of the Year Award. Andrew will receive his award on December 19, 2014 at the Halifax Members’ Luncheon (see page #2 for details on this event) and check out the December 2014 issue of E-SCAN for a feature profile on Andrew.

UFE RESULTS PHOTOS
The best thing about receiving good news is sharing it, and passing the 2014 UFE is the perfect occasion! Email your celebration photos to communication@icans.ns.ca and we’ll share them through E-SCAN.

IN THIS ISSUE . . .
- 2014 UFE Grads, FCAs and CA of the Year
- ICANS’ Members Luncheons
- Unification Updates
- Unification Resources
- New LinkedIn Group for CPA Members
- CPA Today, November 2014
- CPA Canada Student Benefits
- Boost to CPA’s Financial Literacy Program
- Audit Blog
- New Resources
- Sobey MBA (CPA Stream)
- ICANS PD - Dec. & Jan. Courses
- CRA-CPA Framework
- CRA Updates
- CPA Canada Business Monitor
- CPA Cdn. - Golden Years Fin. Study
- CPA Cdn. - Holiday Spending
- CPA’s CEO Addresses HOC Standing Committee on Finance
- Financial Reporting & Assurance Standards Highlights (AcSOC, AcSB, PSAB, AASOC & AASB)
- Volunteer Opportunities
- IFRS Highlights
- Applying the Standards - IFRS
- Newsletters - FYI Articles
- Webinars
- CFO of the Year Award
- Events of Interest
- CPA Continuing Education
- Member Updates
- ICANS’ On-Line Functionality Options
- Career Opportunities
- Reminders and Important Dates
- Anti-Spam Unsubscribe Notice
ICANS’ 2014 MEMBERS’ LUNCHEONS
ICANS will be hosting a *Members’ Luncheon in Halifax on December 19 from 11:45 am to 2 pm in the Nova Scotia Ballroom of the Halifax Marriott Harbourfront Hotel. At the luncheon, guest speaker Lenard F. Boggio, CPA, FCA, ICD.D, CICA Chair, will represent CPA Canada and the legacy organization CICA, in formally congratulating the province’s 2014 UFE graduates. He will also provide the audience with a brief update from CPA Canada regarding developments in the unification process of Canada’s accounting profession. All members are welcome to attend the luncheon, which serves as one of the first official venues for recognizing and celebrating the success of Nova Scotia’s new UFE graduates and for acknowledging the Institute’s 2014 FCA recipients. Attendees will also witness the presentation of the 2014 Ross L. Towler CA of the Year Award to Andrew Hare, CA.

To register for ICANS’ Halifax Members’ Luncheon, click on: http://www.icans.ns.ca/news-and-events/events/item80683.pdf; the registration deadline is December 12th.

*Please note: ICANS is also hosting a Members’ Luncheon in Sydney on December 17 at 12 pm at the Holiday Inn Sydney. During this event, ICANS’ 2014-2015 President Doug Reid, FCA, will address the audience and join members in recognizing the 2014 UFE graduates, FCAs and the Institute’s Ross L. Towler CA of the Year — info re: registration to follow shortly via email.

UNITING THE CANADIAN ACCOUNTING PROFESSION

NOVA SCOTIA NEWS

Nova Scotia Merger Update — On November 14, 2014, the three Nova Scotia professional accounting organizations issued the following letter to members and registered students:

As you know, on July 8, 2014, the Certified General Accountants of Nova Scotia, the Certified Management Accountants of Nova Scotia and the Institute of Chartered Accountants of Nova Scotia announced they had entered into a merger agreement to form the foundation of the merged provincial body.

The Nova Scotia Transitional Steering Committee, comprised of equal representation from the three bodies, has been tasked with overseeing all merger related activities. The Steering Committee had hoped legislation would be in place this fall and provided a draft Act to the Government in July. In September the Government advised us that time did not allow for the draft to proceed in the fall sitting of the Legislature, as there were a number of issues raised in the draft that required further discussion.

Subsequent to this, a slimmed down version of the Act was submitted to the Province with the goal of creating CPA Nova Scotia; this was withdrawn by the Steering Committee, as we were not in a position to proceed at this time. Although there is much work to be done to prepare for the creation of CPA Nova Scotia, the Steering Committee is committed to working towards ensuring legislation goes forward in the spring 2015 sitting of the Legislature.

As noted in our last communication, until new legislation is passed, members will continue to use their existing designations and follow the Acts, by-laws, codes of conduct and policies as required by your respective existing professional bodies.

Kimberly Batherson, FCGA
President, Board of Directors
Certified General Accountant of Nova Scotia

Joe Moore, FCMA
Chair, Board of Directors
Certified Management Accountants of Nova Scotia & the Caribbean

Douglas Reid, FCA
President, ICANS Council
The Institute of Chartered Accountants of Nova Scotia

OTHER UNIFICATION NEWS

Unification Legislation Introduced in Alberta Legislature — CPA Canada posted an update on November 26, 2014 to inform stakeholders that the Chartered Professional Accountants Act was introduced on November 25, 2014, in the Alberta Legislature. The release stated that this is a monumental step for the accounting profession in Alberta, as they work towards unification.

When passed and proclaimed, the Act will replace the current Regulated Accounting Profession Act as the legislation that governs the designated accounting profession in Alberta. The new legislation (when proclaimed) will also establish the Chartered Professional Accountant (CPA) designation in Alberta.
UNITING THE CANADIAN ACCOUNTING PROFESSION (continued from page #2)

It is anticipated that the Act will be passed before the end of the calendar year. Following that milestone, a member review and vote on new regulations, bylaws and rules of professional conduct for the CPA profession in Alberta will be conducted. This voting process will provide members with the opportunity to help finalize the unification process and obtain the proclamation of the CPA legislation — the final step required to complete the process.

The release also stated that, until the legislation is passed and proclaimed, Alberta members are not allowed to use the CPA designation. They should continue to use their legacy designation(s) until legislation is proclaimed in 2015. For more information, read the member announcement.

CPA Newfoundland and Labrador Legislation Receives Passage — CPA Canada posted an update on November 25, 2014 to inform stakeholders that the CPA Newfoundland and Labrador Transitional Steering Committee was pleased to announce that provincial legislation to formalize the unification of the three accounting bodies and the Public Accounting body into CPA Newfoundland and Labrador was passed on November 24, 2014, in the Newfoundland and Labrador Legislature. This legislation outlines the standards that will define CPA Newfoundland and Labrador as a professional self-governing body.

Although the Chartered Professional Accountants and Public Accountants Act (Bill 27) has received passage in the Legislature, it will not come into force until proclamation on January 9, 2015.

The existing accounting bodies will continue to work together to complete the tasks necessary to ensure a smooth transition to the new organization. Once the legislation is proclaimed, CPA Newfoundland and Labrador will be officially created and members and firms will be notified and provided with guidelines for the use of CPA. To access the full update, click here.

New CEO Announced by Alberta Unification Agency Board — On November 21, 2014, the Co-Chairs of the Alberta Accountants Unification Agency (AAUA) issued a statement to announce that Rachel Miller, FCA, has been named by the AAUA Board as the AUAA’s new Chief Executive Officer. Rachel’s appointment is effective January 1, 2015.

The announcement stated that Rachel was chosen in a unanimous Board vote. Her selection followed an exhaustive search process to find a CEO to lead the AUAA through the final stages of the process to unify the designated accounting profession in Alberta, and to build the unified regulatory body under the CPA banner.

The release also stated that Rachel brings demonstrated skills and experience in leading organizations through change and growth. As well, she has superior strategic abilities and technical competencies, both of which will be vital to success in leading the organization at this stage of its evolution and beyond. Rachel is an experienced and respected team-builder and the AUAA Board is confident that she will represent the profession and its membership with distinction and success.

The announcement also stated that prior to becoming the CEO of AUAA, Rachel served as the CEO and Executive Director of the Institute of Chartered Accountants of Alberta (ICAA) since February 2013, and has been an energetic champion of unification. Before this, she served as Director of Practice Review at the ICAA for approximately seven years; and, before joining the ICAA, Rachel worked in public practice in Ontario and Alberta after earning her designation in 1999.

Saskatchewan Accountants Unite as CPA Legislation Proclaimed — CPA Canada posted an update on November 10, 2014 to announce that the Institute of Chartered Professional Accountants of Saskatchewan (operating as ‘CPA Saskatchewan’) is pleased to report that it has been formally established with the proclamation of The Accounting Profession Act (Saskatchewan) by the Government of Saskatchewan. All ICAS, CGA SK and CMA SK members are now able to include CPA with their legacy designation and call themselves Chartered Professional Accountants.

“Today is a historic day for the accounting profession in Saskatchewan,” said Shelley Thiel, FCPA, FCA, CEO of CPA Saskatchewan. “We are excited to be building Canada’s and Saskatchewan’s pre-eminent accounting and business designation.”

CPA Saskatchewan will represent more than 5,000 members, candidates (including legacy body students) and over 200 firms. Saskatchewan is the third province in which CPA legislation has been proclaimed. Saskatchewan’s members join Canada’s more than 190,000 accounting professionals who are coming together to form the new Chartered Professional Accountant designation.

Read the CPA Saskatchewan member announcement for information on the use of legacy designations and tagging, Rules (e.g. the Act, Bylaws, Board rules and the Standards of Professional Conduct) and next steps. To read the media release issued by the Government of Saskatchewan, click here.
A BOOST FOR CPA CANADA'S FINANCIAL LITERACY PROGRAM

As reported in the November 2014 issue of CPA Today, CPA Canada issued a media release on October 23, 2014 to announce that, in recognizing that financial literacy has become a key social issue nationally, the organization has teamed up with Great-West Life, London Life and Canada Life, who are providing an initial gift of $518,000 to help grow CPA Canada's comprehensive and award-winning financial literacy program.

A key focus of this funding will be to create programs that address the growing need for the financial education of new Canadians, small business owners, seniors and students.

“People who lack money management skills are at a distinct disadvantage and may make financial decisions that are not in their long-term interest,” says Cairine Wilson, Vice-President, Corporate Citizenship, CPA Canada.

The media release also quoted Dave Johnston, President and COO of Great-West Life, London Life and Canada Life as saying: “Our companies are committed to advancing the financial literacy of all Canadians.”

CPA Canada’s financial literacy efforts help Canadians gain the skills, knowledge and confidence required to make the best financial decisions based on their individual circumstances.

To read the full media release, click here.

NEW LINKEDIN GROUP FOR MEMBERS

To coincide with full unification of the profession at the national level, CPA Canada launched an official LinkedIn group for members.

Click here to join and then feel free to start a discussion!

UNIFICATION 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://unification.cpacanada.ca/resources. In addition, check out the following:

- CPA Canada’s Gone Social - Join the Conversation — CPA Canada has joined the accounting and business conversation online and is connecting with members and other key stakeholders through corporate channels. Join the conversation on LinkedIn (CPA Canada), Twitter (@CPAcanada) and YouTube (YouTube.com/CPAcanada).

- CPA National Advertising Campaign — To view the latest CPA advertising campaign, click here.

CPA CANADA STUDENT BENEFITS

CPA Canada recently sent an email to students in its database to notify them that they have been issued their own unique CPA Canada number, which is a personal access code to CPA Canada student benefits.

Benefits available to students include:

- Receiving CPA Magazine (digital edition only) and CPA Canada Member News (a new, integrated e-newsletter that will launch in January 2015);
- Access to select CPA Member Savings Program offers including hotels, car rentals, vehicles, computers, travel and more (Note: some CPA Member Savings Program offers — e.g. insurance, credit cards, etc. — are available to members only); and,
- Access to student postings and career resources on the CPA Source career site.

Again, these benefits are only available to students listed in the CPA Canada database and therefore, who possess a unique CPA Canada number. This number is also important, as it will become the student’s unique member identification number once they become a CPA Canada member. Students can use their new CPA Canada number to create a ‘My Account’ profile at https://cpacanada.ca/en/members-area/my-account/login). Any students requiring assistance in creating their CPA Canada profile should contact the CPA Canada Technical and Support team at 416-977-0748 or toll free at 1-800-268-3793.

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To read the full media release, click here.
TACKLING REAL-WORLD CHALLENGES OF GROUP AUDITS AND ACCOUNTING ESTIMATES

As highlighted in the November 2014 issue of CPA Today, in his recent Audit Quality blog post, Eric Turner, CPA, CA, Principal and National Practice Area Leader for Auditing and Assurance Standards, CPA Canada, notes that, as with all standards, the devil is often in the details. Practical experience over the last few years, and inspection results both here and abroad, have highlighted specific challenges auditors face in complying with international auditing standards. CPA Canada’s three non-authoritative alerts shed light on the challenges and how to respond to them. The alerts cover:

- How an auditor determines for a group audit: (a) the type of work to be performed on components, and (b) component materiality;
- The issues presented by group audits involving components located in emerging markets; and,
- Specific aspects of auditing accounting estimates.

NEW RESOURCES

- **Complying with Canada’s Anti-Money Laundering Law** — As reported in the November 2014 issue of CPA Today, Canada’s anti-money laundering legislation has changed and this guide will help accountants and accounting firms be in compliance. The Guide to Comply with Canada’s Anti-Money Laundering Legislation will assist readers to determine if the law is applicable, develop a compliance program, assess the risks of non-compliance, and it includes questionnaires and a compliance checklist.

- **Newly Released Business Insights Guide** — Newly released by CPA Canada and co-authored by Robert Gold and Andrew Z. Brown, Business Insights summarizes key guidance and strategies from some of Canada’s top business owners and leaders. This workshop-type guide focuses on the challenges faced by business owners. It includes the Business Insights Actions Checklist, a valuable tool to help business owners take actionable steps towards overcoming their business hurdles.

- **Canadian Professional Engagement Manual (C•PEM)** — As reported in the October 2014 issue of E-SCAN (page #3), efforts are currently underway for CPA Canada to develop a new resource that will blend the strengths of the following two legacy publications relating to professional engagements with clients: the Public Practice Manual (PPM) and the Canadian Professional Engagement Manual (C•PEM). While the final edition of C•PEM will be published in 2015, note that the current issue contains practical guidance on the key requirements and concepts in the professional standards. The publication promotes consistent application of the Canadian Auditing Standards (CAS) and the review and compilation standards (Other Canadian Standards [OCSs]) included in the CPA Canada Handbook - Assurance. Also, new this year — Complement your C•PEM subscription with the new C•PEM Forms Walkthroughs. These practical, short videos are designed to provide step-by-step instructions on how to complete the key C•PEM forms.

AN ALTERNATIVE EDUCATION PATH TO THE CPA DESIGNATION:

SOBEY MBA (CPA STREAM)

The Sobey School of Business at Saint Mary’s University is pleased to announce that it will be offering its CPA Accredited MBA (CPA Stream) program in the fall of 2015. For 13 years, the Sobey School of Business has successfully delivered the MBA-CMA and the new program combines the broad business skills of the MBA degree with the accounting expertise, professional competencies and skills demanded for the new Canadian CPA designation. The Sobey MBA (CPA Stream) has been designed to meet the needs of industry and non-profit organizations. Consequently, the program focuses on Managerial Accounting, Performance Management, Financial Reporting, Finance and Strategic Management.

The Sobey MBA (CPA Stream) runs 36 months, part-time, using a hybrid delivery model (face-to-face class time combined with online delivery). Classes will be conducted on full day Fridays and Saturdays once per month; convenient for working professionals. Students who successfully complete this program will receive their Sobey MBA degree and be eligible to complete the Capstone 2 course and sit for the CPA common final exam. Applicants must meet all requirements for MBA entry and the CPA PREP program or be in the process of completing appropriate bridging or university courses.

**Upcoming Information Sessions/Contact Info**

Information sessions are offered through ‘GoToMeeting’, so you can participate from the comfort of your own office or home. Information sessions will be held on December 10, 2014 at 4:30 pm and on January 7, 2015 at 6:30 pm. To register and/or to learn more, click on: http://www.smu.ca/academics/sobey/mba-cpa-stream.html. You can also contact David Bateman, CA, the MBA (CPA Stream) Academic Director, at 902-420-5623 or at david.bateman@smu.ca.
ICANS’ 2014-2015 FALL/WINTER PD PROGRAM

While sessions are filling up fast for ICANS PD courses, spots are still available for the following courses being offered in December and January. For a complete listing/description of learning opportunities check out ICANS’ 2014 - 2015 Fall/Winter PD Brochure. To view the complete calendar of courses, click here. And, to register for a course, click here.

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<th>TITLE</th>
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<tr>
<td>Retirement Planning (am)</td>
<td>PD14150961</td>
<td>Dec. 5</td>
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<td>Employment Law A-Z (pm)</td>
<td>PD14150851</td>
<td>Dec. 5</td>
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<tr>
<td>Tax for Controllers (2 days)</td>
<td>PD14151321</td>
<td>Dec. 8 &amp; 9</td>
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<td>Are You Having a Near Life Experience? C’mon, You Can’t Really Have it All . . . Finding Perfect-Imperfect Balance</td>
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<td>Accounting, Auditing and Professional Practice Update</td>
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<td>ASPE Income Tax (pm)</td>
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<td>PD14150411</td>
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<td>ASPE - Disclosure &amp; Presentation — From Standards to Words - NEW!</td>
<td>PD14150022</td>
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<td>PD14150571</td>
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<td>Tax Planning for Private Enterprises on Business Succession</td>
<td>PD14151351</td>
<td>Jan. 7</td>
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<td>Today’s CFO Tomorrow (2 days)</td>
<td>PD14150761</td>
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<td>Accounting, Auditing and Professional Practice Update</td>
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<td>Tax Returns - Corporate</td>
<td>PD14151361</td>
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<td>Financial Instruments for Private Enterprise (ASEP) and Not-for-Profit Organization (ASNPO)</td>
<td>PD14150401</td>
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<td>PSAB 101</td>
<td>PD14151101</td>
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<td>GST/HST Issues for the Non-Profit Sector</td>
<td>PD14151191</td>
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<td>Auditing Refresher (2 days)</td>
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<td>Jan. 21 &amp; 22</td>
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<td>Practical Project Management</td>
<td>PD14150781</td>
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<td>RIP - Estate Planning to Minimize Tax Leakage</td>
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<td>Jan. 26</td>
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<td>Advanced Estate Planning for Business Owners</td>
<td>PD14151111</td>
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<td>Income Splitting (pm)</td>
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<td>Tax Issues in Shutting Down a Corporation (pm)</td>
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<td>Corporate Reorganizations</td>
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PD QUESTIONS?

Contact Danielle Roode (droode@icans.ns.ca)
or Barb Munroe (bmunroe@icans.ns.ca),
or call ICANS at (902) 425-3291.
CRA AND CPA CANADA SIGN FRAMEWORK AGREEMENT TO ENHANCE WORKING RELATIONSHIP

CPA Canada issued a media release on November 26, 2014 to announce that the Canada Revenue Agency (CRA) and CPA Canada are embarking upon a new era of greater cooperation and collaboration.

The two organizations signed a framework agreement that calls for an enhanced working relationship to help Canada maintain a world-class tax system.

The Honourable Kerry-Lynne D. Findlay, P.C., Q.C., M.P., Minister of National Revenue; Andrew Treusch, Commissioner and Chief Executive Officer, CRA; and Kevin Dancey, FCPA, FCA, President and CEO, CPA Canada, participated in the signing ceremony.

“We value our role as a trusted advisor to the CRA,” said Kevin. “The profession is well positioned to offer valuable input given the significant role it plays in advising and assisting individuals and companies in complying with tax obligations. Both our profession and the CRA look forward to greater collaboration with the best interests of taxpayers remaining a key priority.”

The framework agreement calls for the creation of an overarching steering committee to manage seven committees, each co-chaired by senior representatives of the CRA and CPA Canada. The committees will operate under the following headings:

- Services
- Compliance
- Tax Administration
- Scientific Research and Experimental Development
- Commodity Tax
- Red Tape Reduction
- Training

The committees will not be decision-making bodies, but will create avenues for issue identification and discussion.

“The CRA works very closely with Canada’s accounting professions to ensure an efficient and well-functioning tax system,” said Minister Findlay. “This new collaborative arrangement strengthens the already close relationship between the CRA and the Chartered Professional Accountants of Canada by providing a constructive forum for us to work together on a broad range of issues of common interest.”

The timing is right for this agreement with Canada’s accounting profession recently moving to one national body. On October 1, 2014, CGA-Canada joined CPA Canada to complete the integration of the country’s national accounting bodies.

“It’s much easier for CRA to consult with one national body and the new framework only helps facilitate efforts to achieve a common goal of a well-run tax system for Canada,” said Kevin.

With integration, Canada now has one of the largest national accounting bodies in the world and CPA Canada is recognized as a strong, influential voice for advancing sound public policy.

The media release stated that the signing ceremony was held on November 26 in Ottawa, ON, during the annual PD Week learning event organized by the Financial Management Institute of Canada. Minister Findlay, Andrew and Kevin thanked the Institute for making it possible to have financial management professionals in attendance, as the framework agreement was signed.

For more information on the CRA - CPA Canada Framework Agreement, please click here.
• **Red Tape Reduction Consultation** — Just a reminder . . . In case you missed the Canada Revenue Agency’s (CRA) Nova Scotia facilitator-led consultation session re: *red tape reduction, there is still time to participate in the process online*. To access the online consultation tool, click on [cra-arc.gc.ca/redtapereduction](http://cra-arc.gc.ca/redtapereduction); the process closes on December 12.

**Background**
The CRA’s goal is to continuously solicit feedback on its processes and make the changes that small and medium-sized businesses want and need. As a result, the CRA committed to consult with businesses *every two years*. That said, the 2014 consultations are seeking input from small and medium-sized businesses, bookkeepers, accountants and stakeholder associations from across the country re: their views on its progress to date and to ensure that its red tape reduction action plans continue to meet the needs of the community.

For more info, visit [http://cra-arc sondages-surveys.ca/s/RTR-RPA/langeng/](http://cra-arc sondages-surveys.ca/s/RTR-RPA/langeng/).

*The CRA held a similar consultation process across Canada in November 2012, which led to a number of service enhancements, such as implementing AgentID, a new agent greeting policy for business telephone enquiries; as well as establishing a dedicated area responsible for coordinating and addressing small business filing, regulatory burden, and voluntary compliance issues. The results of the 2012 consultations can be found in the report, *Focusing on Small Business Priorities: Canada Revenue Agency Consultations on Cutting Red Tape*.*

• **Represent a Client Portal** — As part of its commitment to provide tax professionals with online services that are easy to use and cost-effective, CRA has introduced a new service in its dedicated secure online portal, [Represent a Client](http://representacanada.cra-arc.gc.ca/repac.html), that allows business representatives to submit authorization requests electronically at their convenience. To access this new service and to manage your client’s accounts, representatives need an active RepID. Once a representative has a RepID, they can log in to [Represent a Client](http://representacanada.cra-arc.gc.ca/repac.html) to submit an electronic authorization request; just look for the ‘Manage Clients’ tab in the ‘Review and Update’ menu. For each request, representatives must provide all the required information, as well as scan and send the certification page signed by their client. Once the electronic authorization request and the signed certification page are submitted, the CRA will process the information within five business days.

• **Disability Tax Credit Consultations** — The Disability Tax Credit Promoter’s Restriction Act (DTCPRA), which received Royal Assent on May 29, 2014, proposes to limit the fees that a promoter may charge to complete a Disability Tax Credit (DTC) request. Starting in November 2014, the CRA began in-person and online consultations seeking the views of Canadians with disabilities and their supporting persons, promoters, tax professionals, qualified practitioners and members of the general public. This feedback will help the CRA establish regulations setting the maximum fees allowable under the Act, as well as to identify individuals who may be exempt from the Act’s reporting requirements. The CRA is also looking for suggestions on how to simplify the DTC process and clarify the steps Canadians need to take to apply for the credit. For more information and/or details on how to participate, click here or call 1-800-959-8281.

Note: an in-person consultation session will be held in [Halifax](http://representacanada.cra-arc.gc.ca/repac.html) on December 2, 2014.

• **Taxpayer Relief Deadline for Requests Related to 2004** — CRA would like to remind taxpayers and registrants (for both GST/HST and non-GST/HST purposes) that they have until December 31, 2014 to make a taxpayer relief request for: (1) the 2004 tax year; (2) any reporting period that ended during the 2004 calendar year; and (3) any interest and certain penalties that accrued during the 2004 calendar year for any tax year or reporting period. Taxpayer relief is limited to tax years or reporting periods that ended within 10 calendar years of the year the taxpayer relief request is made. Taxpayers and registrants or their authorized representatives can make a taxpayer relief request for relief of penalties and interest by completing [RC4288 Request for Taxpayer Relief - Cancel or Waive Penalties or Interest](http://representacanada.cra-arc.gc.ca/repac.html). For all other taxpayer relief requests, go to [Submitting Your Request](http://representacanada.cra-arc.gc.ca/repac.html). For more information re: the taxpayer relief provision, click here.

*Stay Connected with CRA*

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

- Follow the CRA on Twitter — [@CanRevAgency](http://twitter.com/CanRevAgency)
- Subscribe to a CRA [electronic mailing list](http://mailing-list.cra-arc.gc.ca/)
- Add CRA’s [RSS feeds](http://cra-arc.gc.ca/rss) to your feed reader
- Watch tax-related videos on [YouTube](http://youtube.com)
SLIPPAGE IN ECONOMIC FORECASTS: CPA CANADA BUSINESS MONITOR

CPA Canada issued a media release on November 20, 2014, to announce the results of the latest CPA Canada Business Monitor (Q3 2014).

In particular, the survey indicated that there is an easing of economic optimism among Canadian professional accountants in senior corporate positions. Optimism levels for both the Canadian economy and their own company are down slightly, along with employee number forecasts, when compared with the second quarter of 2014.

Almost half (48 per cent) of those surveyed for the third quarter report are optimistic about the prospects for the Canadian economy over the next 12 months, compared with 56 per cent in Q2. However, just seven per cent of the respondents are pessimistic in this latest survey with the rest neutral.

Looking at their own operations, 62 per cent like the prospects for their company over the next 12 months, compared with 66 per cent in the previous quarter.

“A dip in optimism is not surprising, especially when you consider factors such as oil prices and global economic uncertainty, along with conflict and unrest in certain regions,” explains Kevin Dancey, FCPA, FCA, President and CEO, CPA Canada. “It is reassuring that, despite all that is happening globally, economic optimism is running ahead of where it was a year ago.”

In fact, as mentioned in the media release, the drop in optimism about the Canadian economy is the first in 2014. Even with the dip, it remains much higher than the same quarter last year when only 37 per cent of the respondents expressed optimism. Kevin says, encouraging economic indicators south of the border are likely contributing to this but, he adds, it remains to be seen how much the positive U.S. signals are offset by other developments globally.

Revenue/Profits/Employee Numbers

Projections for revenue and profit are holding steady in the third quarter report and both are unchanged from Q2. Almost three-quarters (73 per cent) of the respondents expect their revenues to grow over the next 12 months and when it comes to profit, 69 per cent are forecasting an increase. Turning to employee numbers, 44 per cent of those surveyed are forecasting growth, compared with 48 per cent the previous quarter. Thirty-nine per cent of the respondents predict no change, 16 per cent expect a drop, and the rest do not know.

Employee Retention

Two-in-three respondents say that employee retention, acquisition and development are major or moderate challenges for their company. The top actions cited to help retain staff were:

- Offering competitive compensation (89 per cent);
- Recognizing and rewarding good work (88 per cent);
- Offering competitive benefits (75 per cent); and
- Promoting opportunities for advancement (75 per cent).

While more than one initiative could be referenced, according to the media release, it is interesting to note that the survey found most times there were big differences between an action referenced and the number of companies actually following through with the initiative (see online background document for more details at file:///C:/Users/communication/Downloads/Monitoring_Report_20Q3%20Background_Document_Draft4%20(1).pdf).

In addition, half of the respondents (50 per cent) support allowing employees to work from home, with just over one quarter (26 per cent) of those surveyed against it. The top three reasons cited for allowing working from home were:

- An improvement in employee satisfaction (75 per cent);
- Improved work-life balance (70 per cent); and
- The ability to retain current employees (67 per cent).

Methodology

The CPA Canada Business Monitor is issued quarterly, based on a survey commissioned by CPA Canada. The report draws upon business insights of professional accountants in leadership positions in privately and publicly held companies. For the Q3 2014 study, emailed surveys were completed by 688 of 6,274 identified by CPA Canada as holding senior positions in industry (CFOs, CEOs, COOs and other leadership roles). The response rate was 11 per cent, with a margin of error associated with this type of study at +/- 3.7, with a confidence level of 95 per cent. The survey was conducted by Nielsen from September 16 to October 22, 2014. For more info, contact Tobin Lambie, Principal, Media, CPA Canada, at (416) 204-3228 or at tlambie@cpacanada.ca.
CPA CANADA GOLDEN YEARS FINANCIAL STUDY

As outlined in a media release issued on November 7, 2014 by CPA Canada, the results of a national survey conducted for the organization revealed that managing their personal finances is a challenge for a significant number of Canadians, aged 55 and older.

In particular, the media release explained that the survey found that 50 per cent of respondents appear to be meeting their monthly expenses with relative ease. However, one quarter of those surveyed are experiencing some level of difficulty.

Looking ahead, 22 per cent expect their financial situation to improve in 10 years; 38 per cent anticipate it will be the same; and, 31 per cent predict it will deteriorate.

Kelley Keehn, author of CPA Canada’s, A Canadian’s Guide to Money-Smart Living, says the good news is that, while there are obvious advantages to saving earlier, it is never too late to make financial gains. With the expenses of child-rearing and the bulk of mortgages managed, Kelley says, “Many individuals don’t really start to save aggressively until their 50s and older.”

According to the media release, survey respondents were asked what they would have done differently to prepare for their retirement years. Saving more money was the top response cited by just under half (46 per cent) of the participants.

“With experience comes wisdom, so it is no surprise that many respondents wished they had saved more,” says Cairine Wilson, Vice-President, Corporate Citizenship, CPA Canada.

A majority of the respondents (60 per cent) expect their savings and income to be sufficient to last the rest of their lives. Unfortunately, just under a third (30 per cent) of those surveyed are not as optimistic. The survey participants were also asked about the types of fraud that they are most concerned about. Identity theft, credit card fraud and debit card fraud are the three primary concerns identified.

“Our organization conducts ongoing research to take the pulse of Canadians on financial-related matters,” explains Cairine. “The information collected helps us determine ways that we can continue to help Canadians learn more about managing their personal finances.”

The media release also stated that, earlier this year, CPA Canada received international recognition from the Institute for Financial Literacy, based in the United States. CPA Canada became the first non-U.S. entity to be named Organization of the Year in the non-profit sector by the Institute.

Methodology
The telephone survey involving 1,022 Canadians, ages 55 and above, was conducted by Nielsen between August 21 and September 2, 2014. The data is weighted to replicate the actual population distribution by age and sex within region, according to the 2011 Census data. Results are considered accurate to within +/- 3.1 per cent of the population, 19 times out of 20. A summary document is available online at: http://cica.td01.com/Financial%20Literacy/BackgroundDocumentFinal-EN.pdf.

TRACK YOUR SPENDING DURING THE HOLIDAY SEASON: CPA CANADA

CPA Canada issued a media release on October 31, 2014, encouraging Canadians to track their spending during the holiday season, just as they did in the summer of 2014. In particular, the media release referenced a national survey conducted for CPA Canada, which showed two-thirds (66 per cent) of the respondents closely tracked their spending over the summer. Not surprisingly, almost the same number of respondents (61 per cent) reported that they were roughly on budget during that period.

“Financial decisions do matter so it is encouraging to see a significant number of respondents tracking their spending,” said Cairine Wilson, Vice-President, Corporate Citizenship, CPA Canada, who oversees the organization’s Financial Literacy Program. “We hope the practice continues during the coming holiday season. A budget does not necessarily eliminate financial stress, but it can sure help to reduce it when properly managed.”

According to the media release, most respondents indicated that either summer (42 per cent) or winter (37 per cent) is the season when they spend the most money. Spring and fall were mentioned by a much smaller proportion of people.

The survey focused on spending outside of recurring expenses and asked for a comparison to what respondents ‘expected to spend’ this past summer.
SPENDING DURING THE HOLIDAY SEASON  (continued from page #10)

"About what I expected" emerged as the top response for most activities including entertainment, yard work, transportation and dining out. The exceptions to the trend came with vacations away from home and home renovations where "did not spend money on this" was cited most often.

These latest findings basically echo those of an earlier CPA Canada survey conducted prior to the summer season. The earlier findings (released in June and featured in the June 2014 E-SCAN, page #6) suggested that spending would not heat up in the summer of 2014. "It’s reassuring to see that Canadians spending projections were accurate," added Cairine.

For those respondents who did travel this summer, the most referenced destinations were: their own province (50 per cent), another Canadian province or territory (30 per cent) and the United States (25 per cent). Because some participants may have taken more than one vacation or travelled within different jurisdictions, more than one response was possible.

Methodology

The CPA Canada Summer Spending Follow-up Survey was conducted by Nielsen via telephone (landline and cellphone dialing) between September 11 and September 14, 2014, with a national random sample of 1,045 adult Canadians, aged 18 years and over, and is considered accurate to within +/- 3.0 per cent, 19 times out of 20. The data is weighted to replicate the actual population distribution by age and sex within region, according to the 2011 Census data. A survey summary report is available online at: http://cica.ems01.com/Financial%20Literacy/CPA_SummerSpendingFollowUpSurvey_Oct2014_EN.pdf.

TAX REFORM REQUIRED TO KEEP CANADA COMPETITIVE: CPA CANADA

As mentioned in the November 2014 issue of CPA Today and in a media release issued by CPA Canada on October 27, 2014, CPA Canada’s President and CEO Kevin Dancey, FCPA, FCA, appeared before the House of Commons Standing Committee on Finance, as part of its annual consultation process in advance of the federal budget. As stated in the media release, a key focus of Kevin’s committee presentation was improving Canada’s taxation and regulatory regimes.

“Tax reform would improve Canada’s international competitiveness, productivity, economic growth and long-term prosperity,” says Kevin. “There has not been a thorough review of Canada’s tax system since the Royal Commission on Taxation in 1966.”

In particular, it was specified in the media release that Kevin asked the Committee to again endorse CPA Canada’s recommendation that the federal government undertake a comprehensive review of the country’s tax system to reduce its complexities and inefficiencies; adding that, in the past, the Committee has endorsed tax simplification.

“We acknowledge that the government has introduced measures to lower taxes and has made improvements to ease the compliance burden, but more can be done,” explains Kevin.

CPA Canada is calling for the government to appoint an independent expert panel to provide advice on options to streamline the tax system. In addition, the organization wants the government to consider creating a permanent, independent tax simplification office, as in the United Kingdom, to review existing and proposed measures.

“Strong management of the country’s finances is critical,” stresses Kevin. “We support the Government’s goal to return to balanced budgets through spending restraint, rather than increasing the overall tax burden.”

In his presentation, Kevin also notes that red tape places an undue burden on business and stifles competition and growth. CPA Canada is again recommending that the government adopt standardized business reporting — namely XBRL — to help reduce compliance costs for business, and to improve the Government’s data collection. Standardized business reporting was included in the Committee’s recommendations in 2012 and 2013.

Kevin’s presentation also touched on several other key areas of interest to CPA Canada, including financial literacy, domestic and international trade, along with research and development.

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.

- **AcSB Exposure Draft - Redeemable Preferred Shares Issued in a Tax Planning Arrangement** — The AcSB has issued an *Exposure Draft that proposes to delete Financial Instruments, paragraph 3856.23, and includes a Basis for Conclusions. Stakeholders are encouraged to submit their comments, on the form provided, by January 15, 2015. To learn more, click here.
  *See page #14 for webinar info on this Exposure Draft*

- **AcSB Request for Information - Post-Implementation Review: Section 3856, Financial Instruments** — The AcSB has issued a Request for Information seeking feedback on whether Section 3856 is causing unexpected challenges and is meeting user needs. Stakeholders are encouraged to submit their comments, on the form provided, by February 9, 2015. To learn more, click here.

- **PSAB Exposure Draft - Financial Instruments: Transition** — The PSAB has issued an Exposure Draft clarifying aspects of the scope of application, and adding new guidance and transitional provisions to Section PS 3450, Financial Instruments. Stakeholders are encouraged to submit their comments, on the form provided, by January 15, 2015. To learn more, click here.

- **PSAB Request for Information - Post-Implementation Review: Section PS 3410, Government Transfers** — The PSAB has issued a Request for Information to gather information about stakeholders’ experience in the implementation and ongoing application of Section PS 3410. Stakeholders are encouraged to submit their responses, on the form provided, by May 15, 2015. To learn more, click here.

- **IPSASB Consultation Paper - The Applicability of IPSASs to Government Business Enterprises and Other Public Sector Entities** — The IPSASB has issued a Consultation Paper to seek comments on the applicability of IPSASs to government business enterprises and other public sector entities. Canadian stakeholders are encouraged to provide their comments to IPSASB by December 31, 2014. To learn more, click here.

- **AASB Exposure Draft - Auditor’s Consent to the Use of the Auditor’s Report Included in a Business Acquisition Report** — The AASB has issued an Exposure Draft of a proposed new standard that would replace existing Section 7500, Auditor’s Consent to the Use of the Auditor’s Report in Connection with Designated Documents. Stakeholders are encouraged to submit their comments, on the form provided, by January 30, 2015. To learn more, click here.

VOLUNTEER OPPORTUNITIES

- **AcSB Volunteer Opportunity - Private Enterprise Advisory Committee** — The AcSB is currently seeking new members to appoint to this committee. To learn more and/or to apply, click here; the deadline to submit applications is January 8, 2015.

- **PSA Volunteer Opportunity - Discussion Group** — The PSAB is currently seeking members for its Public Sector Accounting Discussion Group. If you are interested, please submit a résumé by January 19, 2015. To learn more, click here.

- **AASOC - Call for Nominations** — The AASOC Nominating Committee is currently seeking candidates to fill up to three vacancies on the AASOC, effective April 1, 2015. Applications should be submitted no later than December 12, 2014. For more info, click here.
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.

- **AcSB Response - OSFI Draft Advisory: Early Adoption of IFRS 9 Financial Instruments for Federally Regulated Entities with October Year-Ends** — The AcSB has responded to the Office of Superintendent of Financial Institutions’ Draft Advisory. The letter expresses concerns about OSFI’s proposal and notes that the AcSB concerns itself with the quality of Canadian entities’ implementation of new IFRSs given the interpretation risk and the associated implementation costs. To read the response, click here.

- **IASB Exposure Draft - Recognition of Deferred Tax Assets for Unrealized Losses (Proposed amendments to IAS 12)** — The IASB has issued an Exposure Draft proposing amendments to IAS 12 *Income Taxes* to clarify how to account for deferred tax assets related to debt instruments measured at fair value. Canadian stakeholders are encouraged to submit their comments to the IASB by December 18, 2014. To learn more, click here.

  Note: The AcSB has issued an Exposure Draft that corresponds to the IASB’s Exposure Draft on this topic. Canadian stakeholders are encouraged to submit their comments, on the form provided, by December 18, 2014. To learn more, click here.

- **IASB Exposure Draft - Quoted Investments in Subsidies, Joint Ventures and Associates at Fair Value (Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36)** — The IASB has issued an Exposure Draft proposing amendments regarding the measurement of investments in subsidies, joint ventures and associates at fair value when those investments are quoted in an active market. Canadian stakeholders are encouraged to submit their comments to the IASB by January 16, 2015. To learn more, click here.

  Note: The AcSB has issued an Exposure Draft that corresponds to the IASB’s Exposure Draft on this topic. Canadian stakeholders are encouraged to submit their comments, on the form provided, by January 16, 2015. To learn more, click here.

- **IASB Discussion Paper - Reporting the Financial Effects of Rate Regulation** — The IASB has issued a Discussion Paper exploring what information about rate-regulated activities is most useful to users of financial statements and the possible approaches to reporting the financial effects of rate regulation. Canadian stakeholders are encouraged to submit their comments to the IASB by January 15, 2015. To learn more, click here.

APPLYING THE STANDARDS - IFRS (Two New Documents in the Guide to IFRS in Canada Series)

- **Guide to IFRSs in Canada IAS 10, Events after the Reporting Period** — this publication offers illustrative practical examples, statistics on particular IFRS applications, a discussion of accounting policy choices, summaries of significant judgments and estimates, as well as updates on pending changes to the standard.

- **Guide to IFRSs in Canada IFRS 2, Share-Based Payment** — this publication provides a discussion of accounting policy choices, summaries of significant judgments and estimates, and updates on pending changes to the standard.

NEWSLETTERS - FYI ARTICLES

- **Financial Instruments: Reviewing the Standard** — This article discusses the AcSB’s post-implementation review of Section 3856, *Financial Instruments*, to identify concerns and potential improvements. To read, click here.

- **Accounting for Redeemable Preferred Shares Issued in a Tax Planning Arrangement** — This article discusses the AcSB’s recently issued Exposure Draft regarding redeemable preferred shares issued in a tax planning arrangement, specifically for shares issued in transactions commonly known as an ‘estate freeze’. To read, click here.
EVENTS OF INTEREST

STEP ATLANTIC
The Atlantic Canada branch of the Society of Trust and Estate Practitioners (STEP Atlantic) is pleased to present the following upcoming seminars:

- **March 5, 2015, 2:30 pm to 5 pm — Selected Tax Planning Issues with Intervivos Trusts**
  Speakers Rob Miedema, LLB, Boyne Clarke LLP, and Jim MacGowan, FCA, TEP, Deloitte, will lead the discussion on this topic.

- **May 28, 2015, 2:30 pm to 5 pm — Estate Planning: Tips and Traps (followed by Annual Branch Meeting)**
  Christine van Cauwenbergh, LLB, CFP, TEP, Investors Group (Winnipeg), will present on this topic.

For more info on these sessions and/or to register, click [here](#).

CFA SOCIETY ATLANTIC CANADA’S ANNUAL FORECAST DINNER
Mark your calendar now . . . the CFA Society Atlantic Canada’s Annual Forecast Dinner will be held in Halifax, NS, on May 21, 2015 from 5 pm to 9 pm. Details TBA; check [here](#) for updates.

CANADA’S CFO OF THE YEAR AWARD
What do Janice Fukakusa, CPA, CA; Brian Lawson, Colleen Johnson, CPA, CA; Gordon Maron, CPA, CMA; Cynthia Devine, CPA, CA; David Garofalo, CPA, CA; Bruce Waterman, CA; and, Karen E. Maidment, CPA, CA, have in common? They’re all ‘PROs’ and past winners of Canada’s CFO of the Year Award — an annual award presented to a senior financial leader who has made a contribution to business in Canada.

In its 13th year, the award specifically honours the quality, insight, direction and leadership of Canada’s senior financial leaders. Nominations are now being accepted at [www.cfoy.ca](http://www.cfoy.ca) for the 2015 Canada’s CFO of the Year Award; the deadline for submission is December 19, 2014. Note: This year’s winner will be announced at a black-tie dinner reception on May 13, 2015 in Toronto, ON.

**UPCOMING & ARCHIVED WEBINARS**

**Upcoming**
- Improvements to Not-for-Profit Standards: Stay Up-to-Date on the Proposal - December 2

**Archived**
- Financial Reporting in the Mining Industry - Trends and Practices
- 2015 Canadian Hiring & Compensation Trends (for finance and accounting professionals)
- IFRS 15 Revenue From Contracts and Customers
- Foreign Reporting
- Developments in ASPE: Fall 2014 Update
- Redeemable Preferred Shares Issued in a Tax Planning Agreement
- Developments in IFRSs: Fall 2014 Update

*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.*
CONTINUING EDUCATION

The gateway to your continuing education is just a click away! Browse through CPA Canada’s web communities and what you’ll find is a diverse range of in-class and on-line learning opportunities in core areas such as income tax and financial reporting, and in unique practice areas and industries such as information security and corporate finance. You’ll also find weekly information updates on key tax, technology, financial reporting, practice management and other topics, in addition to 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 . . .


Also available . . .

- **IFRS Online and Self-Study Certificate Program** — Offered in cooperation with the AICPA, [this program](http://www.castore.ca/product/2015-ifrs-online-study-certificate-program/2013) includes an integrated curriculum of 25 online self-study courses developed by subject matter experts from around the world. The scenario-based series of courses uses audio, video, interactive exercises and context-rich case studies to guide you through the concepts under each area of IFRS. Complete all courses in the curriculum to earn up to 42 CPD hours and be eligible to receive a certificate. You can also choose to take only the courses you need to focus your time and money on addressing specific challenges.

*For information on all CPA Continuing Education courses, conferences and products, please visit: [http://www.cica.ca/career-and-professional-development/index.aspx](http://www.cica.ca/career-and-professional-development/index.aspx).*
HERE AND THERE WITH MEMBERS

Laura Roseveare, CA, previously with Bell Aliant, is now a Senior Analyst with Deloitte LLP in Christchurch, New Zealand.

IN MEMORIAM

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

Joseph Lappin, CA

NEW MEMBERS

The following individuals were admitted to membership through affiliation:

Omar Arif, CA
Anne-Marie daSilva, CA
Joshua Harvey, CA
Matthew Horton, CA
Timothy Loney, CA
Scott MacDonald, CA
Drake Morse, CA
Michael Pickup, CA
Lauren Vail, CA

CONGRATULATIONS TO . . .

John MacNeil, CA, Partner, Grant Thornton LLP, Sydney, on receiving an inaugural Vital Cape Breton Excellence Award. The award — created by the Cape Breton Partnership — honours ‘Islanders’ who make a significant impact in their community or workplace, and employers who are creating rewarding work opportunities for young people.

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.

ON-LINE FUNCTIONALITY OPTIONS FOR ICANS MEMBERS

CPD Reporting

ICANS’ on-line CPD reporting functionality enables members to record their PD hours as the activity is undertaken. For more info, click here.

Registration

Members can register on-line for CPD opportunities and events. To learn how, click here.

Annual Fee Payment

As a member, you can pay your annual fee on-line; just click here and follow the steps.

Questions? Contact Danielle Roode, ICANS’ Membership Registrar, at droode@icans.ns.ca or by calling (902) 425-3291 ext. 31.

CAREER OPPORTUNITIES

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

Check out the following:

VOLUNTEER OPPORTUNITIES

Board Member - The Community Carrot
Co-operative Limited
VP of Finance - Recreation Nova Scotia
Accountant (Peru) - Accounting for International Development (AfID)
Board Member - Provincial Health Authority Board
QuickBooks Accountant - Accounting for International Development (AfID)

EMPLOYMENT OPPORTUNITIES

Executive Director
- Halifax, NS
Financial Administrator
- Sydney, NS
Accountant
- Oxford, NS
Vice-President, Finance
- Halifax, NS
Controller
- Dartmouth, NS
Director of Finance & Office Admin.
- Halifax, NS
Assistant Professor
- Sackville, NB

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

REMINDEERS AND IMPORTANT DATES

- ICANS PD Week - Sydney
  Dec. 1 - 5 - Holiday Inn, Sydney

- ICANS’ Members Luncheon (Sydney)
  Dec. 17 - Holiday Inn Sydney

- ICANS’ Members Luncheon (Halifax)
  Dec. 19 - Marriott Harbourfront, Halifax

- ICANS’ Annual Convocation
  Feb. 21 - World Trade & Convention Centre, Halifax

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