NOVA SCOTIA UPDATE - CPA NS BILL INTRODUCED IN THE NOVA SCOTIA LEGISLATURE
Debra Bower-Pinto, FCGA, Vice Chair, Certified General Accountants of Nova Scotia; Joe Moore, FCMA, Chair, Certified Management Accountants of Nova Scotia; and Douglas Reid, FCA, President, Institute of Chartered Accountants of Nova Scotia, issued the following communication to members on April 22, 2015:

The Minister of Finance today (April 22, 2015) introduced a bill in the Nova Scotia House of Assembly which, when passed, will create the new legal entity, the Chartered Professional Accountants of Nova Scotia (CPANS), and provide for the Chartered Professional Accountant (CPA) designation usage and protection.

The Nova Scotia Transitional Steering Committee, comprised of equal representation from the Certified Management Accountants of Nova Scotia, the Certified General Accountants of Nova Scotia and the Institute of Chartered Accountants of Nova Scotia, has been tasked with overseeing merger related activities. In July 2014, the Steering Committee submitted draft legislation to government to merge the three legacy bodies. The Province subsequently advised the Steering Committee that the legislation merging the three legacy bodies will be advanced in the fall of 2015 sitting of the House of Assembly. As a result of this advice, and in consultation with the Province, the Steering Committee determined that in the interim, legislation to create CPANS and provide oversight of the CPA designation should be enacted. The legislation introduced today accomplishes these objectives. The CPANS organization will be established when the legislation is passed; the provisions addressing the use of the CPA designation will come into force later this spring.

Today’s bill will not merge the three legacy bodies nor in any way affect current regulatory operations. The legislation to be introduced in the fall of 2015 will do this. Until then, members will continue to follow the Acts, by-laws, codes of conduct and policies as required by their respective existing accounting body. Please click here to access a list of FAQs for additional particulars on the effect of the legislation introduced today.

Today’s bill represents a significant milestone for the unification of the accounting profession in our province. When proclaimed, the CPA designation usage provisions will benefit the more than 4,400 members of the Nova Scotia professional accounting bodies, as they join with their many colleagues in Canada using the highly respected CPA designation. We will communicate with you further with respect to the proclamation date for the CPA designation provisions of the legislation and with respect to the legislation anticipated this fall. If you would like to follow the progress of today’s bill, click here.

*Click here to read Bill 98 Chartered Professional Accountants Act.*

Note: For other unification updates and resources, see page #2.
ICANS IS MOVING LATE JUNE
As the lease for the Institute’s current office space comes to an end, and in preparation for the unification of Nova Scotia’s accounting profession, ICANS is moving. The Institute’s current office space and the ICANS Learning Centre will relocate to the 3rd floor of the Waterside Centre (1871 Hollis Street, Halifax). CMA Nova Scotia will also relocate to this new space in late June; CGA Nova Scotia will relocate here at a later date.

This new space will be the future site of CPA Nova Scotia. Further details will follow.

IMPORTANT DEADLINE REMINDERS

- **May 1, 2015** is the deadline for **Council nominations** for the term 2015-2016. It is also the deadline to pay your 2015-2016 membership dues and to submit your **PD hours** for the 2014 calendar year.
- **May 4, 2015** is the deadline to purchase **PD passports** for the spring 2015 PD session; see page #4 for May and June offerings.
- **May 15, 2015** is the deadline to **submit comments to CPA Canada’s Exposure Draft on Proposed Changes to Independent Standards**.
- **June 15, 2015** is the deadline to **submit requests for fee reductions**.
- **June 30, 2015** is the deadline to **submit resignations**.

UNITING THE CANADIAN ACCOUNTING PROFESSION
All 40 accounting bodies in Canada have either unified or are participating in discussions to unify under the Chartered Professional Accountant (CPA) banner. Below is the latest update re: the unification of Canada’s accounting profession, plus a list of unification resources and ways you can connect with CPA Canada. You can also click here to access a list of CPA Canada unification news updates.

LATEST NEWS

- **CPA Legislation Proclaimed in Prince Edward Island** — CPA Canada posted an update on **April 9, 2015** to announce that on **April 1, 2015**, Chartered Professional Accountants of Prince Edward Island (CPA PEI) was formally established with the proclamation of the Chartered Professional Accountants and Public Accounting Act by the Government of Prince Edward Island. The update noted that members in this province can now officially use the CPA in conjunction with their legacy designation. As the new unified accounting body, CPA PEI will represent over 600 members, candidates and students. Click here for information on the use of legacy designations and tagging, and Rules (e.g. the Act, Bylaws and Standards of Professional Conduct).

UNIFICATION RESOURCES

- **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/.
- **New LinkedIn Group** — 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!
CPA CANADA COMMUNICATIONS

- **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](http://CPA Canada), [Twitter](http://@CPAcanada) and [YouTube](http://YouTube.com/CPAcanada).

- **Find CPA Canada on Facebook** — CPA Canada just got more social with a [Facebook page](http)!

- **A New Way to Manage Your CPA Online Communications** — CPA Canada has introduced a new and easy way to manage your online communications from the national office. Through CPA Canada’s preference centre, you are now able to identify and select the content you would like to receive and the communication channels through which it is delivered. Updating your account is fast and easy. Visit the [My Account](http) section on the CPA Canada website (French: [Mon compte](http)) and follow the prompts to identify your interests and subscriptions, so you will receive the information you want, when and how you want it! Questions? Please contact CPA Canada Member Services at [member.services@cpacanada.ca](mailto:member.services@cpacanada.ca).

- **New CPA Canada E-Newsletter Lets You Choose Your Content** — In January 2015, CPA Canada launched a new, integrated and dynamic e-newsletter for all members, students and candidates, called, [Member News](http). Produced monthly, [Member News](http) automatically pulls new content from the CPA Canada website to deliver unique e-newsletters that are personalized to every reader based on their individual preferences (i.e. the topics and interests you identify in the [preference centre](http)). All subscribers can update their communication preferences at any time by visiting [My Account](http). Note: [Member News](http) also includes topics from recently decommissioned e-newsletters, such as [CPA Today](http).

**CPA COMMON FINAL EXAMINATION (CFE) OFFERINGS**

The [2015 calendar](http) has been approved nationally and the first offering of the CFE will be held from [September 16 to September 18, 2015](http). The two CFE offerings for [2016](http) will be held from:

- May 25 to 27, 2016 and
- September 21 to 23, 2016

In [2017](http), the CFE will be offered in September only. The exact dates have not been determined at this time.

**CPA CANADA NATIONAL UPDATE RE: 2015 CA UFE GUIDE AND 2014 UFE REPORT**

The following update re: the availability of UFE resources, was issued on [April 2, 2015](http), on behalf of CPA Canada Education Services. The resources contain important information for legacy CA candidates who are preparing to write the final offering of the UFE in [June 2015](http):

- **The CA UFE Guide** — This publication includes information on the Securexam software and computer requirements, and writing centre rules; as well as links to sample UFE papers, competency documents and other important information.

- **The 2014 UFE Report** — This document, which used to be available for purchase only, is now available for free. This report contains information on the general performance on the 2014 UFE, the full text of the examination simulations, and evaluation guides containing: suggested approaches to answering the simulations, Board of Evaluators’ simulation specific comments on performance, and descriptions of both the indicators and expected proficiency levels. The report also contains a statistical analysis of the results by proficiency level by primary indicator.

To access either of these documents, click [here](http).
COMMUNITY CORNER

It’s no secret that ICANS members are extremely community-minded. In fact, many of our members are involved in local/national charities and non-profit organizations, and help to coordinate important events.

If you are an ICANS member involved with a non-profit organization that’s planning an event and you’d like to share this news with other ICANS members, let us know!

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

Space is limited, so submit your info early and remember, the contact person for the event must be an ICANS member!
FEDERAL BUDGET EARN A ‘B’ GRADE: CPA CANADA

CPA Canada issued a media release on April 21, 2015, announcing that the organization gives the federal budget a ‘B’ grade, as the government attempts to address the challenges of today and to better prepare Canadians for the future.

In particular, CPA Canada noted that growing the economy works best from a strong fiscal base and the projected surplus is $1.4 billion for 2015-16. As such, the media release stated that the government will have little wiggle room in managing its finances with the contingency fund being trimmed to $1 billion from $3 billion.

The media release also noted that the budget calls for the small business tax rate to be reduced to 9 per cent from its current rate of 11 per cent, by 2019. The government says this will put an estimated $2.7 billion back into the pockets of small businesses and their owners.

Also, to help Canada’s manufacturing sector, the budget introduces a 10-year investment incentive that will allow a faster write-off for machinery and equipment.

“Clearly, support for Canada’s business community helps with today’s unsettled economy,” says Gabe Hayos, FCPA, FCA, ICD.D, Vice-President, Taxation and National Practice Area Leader, CPA Canada.

However, Gabe also said he is disappointed the government did not look at the broader picture and indicate its intention to add significant tax reform. “It is time for a comprehensive review of the country’s tax system to reduce its complexities and inefficiencies,” explains Gabe. “Tax reform and simplification would help improve Canada’s international competitiveness, productivity and economic growth.”

That said, CPA Canada indicated in the media release that it applauds funding for the Canada Revenue Agency to strengthen tax compliance and protect the country’s tax base. The budget proposes funding to combat the underground economy, along with international tax evasion and aggressive tax avoidance.

“We are pleased the government has indicated it will balance its efforts to reduce international tax evasion and avoidance, while ensuring it does not adversely affect Canada’s international competitiveness,” says Gabe.

Additional Items Proposed in the Federal Budget

- Simplifying the foreign property reporting system for taxation years that begin after 2014. This affects taxpayers with specified foreign property of less than $250,000. CPA Canada applauds the measure, but believes greater simplification was possible.
- Providing $35 million over five years to make permanent the Foreign Credential Recognition Loans pilot project.
- Supporting charities by exempting donations involving private shares and real estate from capital gains tax.
- Supporting seniors and persons with disabilities by introducing the Home Accessibility Tax Credit to help with renovation costs to make their homes safer and more accessible, so they can live independently and remain in their home.

Saving for the Future and Helping Seniors

CPA Canada also stated in the media release that it supports the budget’s announced increase in contribution limits for Tax Free Savings Accounts (TFSAs). The accounting body firmly believes that incentives, such as TFSAs, are required to help Canadians save money for their retirement.

“Incenting people to save now and having them look to the future is essential if Canadians are to be well positioned financially in their golden years,” says Gabe.

CPA Canada also stresses that the TFSA program will have to be monitored over the long-term, especially in terms of lost tax revenue. The organization also embraces the easing of the rules associated with registered retirement income funds to make it easier for seniors to manage their savings during retirement.

In addition, the budget promotes that in 2015-16, the federal government will release a national strategy to strengthen the financial literacy for Canadians of all ages.

To access a more detailed analysis by CPA Canada of the federal budget, click here. CPA Canada has also prepared a 2015 Federal Budget Commentary, a practical resource for accounting professionals in public practice or industry. For more info on this publication and/or to access an order form, click here. And, if you have questions re: CPA Canada’s media release on the federal budget, please contact Tobin Lambie, Principal, Media, CPA Canada at 416-204-3228 or at tlambie@cpacanada.ca, or contact Diana Sorace, CPA Canada Media Relations, at 604-694-6700 or at dsorace@cpacanada.ca.
RESP INCENTIVE UNDERUTILIZED: CPA CANADA SURVEY

CPA Canada issued a media release on April 28, 2015 stating that a national survey conducted on its behalf found that almost half of the participating parents have not yet opened a Registered Education Savings Plan (RESP).

“Parents with financial flexibility should be looking to utilize the saving incentive as soon as possible,” stressed Cairine Wilson, CPA Canada’s Vice-President, Corporate Citizenship. “The RESP program is structured to help grow education savings with the assistance of a government grant tied to your contributions. The greater the window of opportunity for saving, the more money that can be accumulated.”

The media release noted that, according to the survey, 53 per cent of the participating parents have an RESP. The program can be used to finance education at a college or university in Canada or abroad. It can also be used for skill development at educational institutions in Canada certified by the Minister of Employment and Social Development Canada.

“A lack of awareness, budget challenges or work schedules could all be factors why a significant number of parents are not taking advantage of the RESP program,” explained Cairine. “It is never too late for parents to take the time to learn what options are available and then take action.”

Eight-in-ten of the parents surveyed have started saving for a child’s post-secondary education. “More than just tuition must be considered,” said financial author David Trahair, CPA. “Costs for transportation, shelter, books and food also come into play.”

Three quarters (75 per cent) of the respondents actively saving believe they are on the right track to have enough money to cover the education costs. While this is down significantly from 2010, when 86 per cent felt they were on track, it is basically unchanged from 2012 (74 per cent).

“It’s worrisome that roughly a quarter of the parents attempting to save for a child’s education report that they are falling behind,” said David. “Catching up is never easy, but sticking with things can help provide peace of mind for parents down the road.”

That said, the media release also noted that the survey found that 86 per cent of the respondents with children expressed confidence in having the financial knowledge and skills required to adequately perform the task of saving for a child’s post-secondary education.

Overall, as noted in the media release, the survey findings assist CPA Canada in understanding how to help Canadians increase their financial skills and knowledge to become better money managers.

To read the full media release, click here. Note: The media release also contains a link to the 2014 Canadian Finance Survey Report.

CPA CANADA’S AUDIT QUALITY BLOG

CPA Canada’s Audit Quality Blog is designed to create an exchange of ideas on global audit quality developments and issues, and their impact in Canada. Below are two recent Audit Quality Blog postings from Eric Turner, CPA, CA, Principal and National Practice Area Leader for Auditing and Assurance Standards, CPA Canada:

**We’re in this Together: Leveraging the Work of Internal and External Auditors** — How does the audit committee foster an effective relationship among those responsible for the internal audit function and the external auditor? A new publication by the U.S. Centre for Audit Quality (CAQ) provides some insights. In particular, the publication, *Intersecting Roles: Fostering Effective Working Relationships Among External Audit, Internal Audit and the Audit Committee*, notes a key trend that internal audit is spending more hours to provide direct assistance to external audit. This shows the important need to develop ways to leverage and strengthen the intertwining relationships among internal auditors, external auditors and audit committee chairs. Although focused on the U.S. regulatory environment, the publication is relevant in the Canadian context — particularly, as Canadian auditing standards deal with using the work of internal auditors and were recently revised to reflect changes in practice regarding the interactions between external and internal auditors. To read the full blog, click here.

**Comprehensive Reviews One Year Later: What’s the Feedback?** — How are audit committees faring in their auditor assessment efforts? Are they effectively making use of the Enhancing Audit Quality (EAQ) practical guidance? One year on, hear what CPA Canada’s Eric Turner, CPA, CA, and audit expert Axel Thesburg, FCPA, FCA, have to say about Canada’s progress and what’s next. To read the full blog, click here. And, for more information on the Canadian Public Accounting Board’s (CPAB) 2014 Public Report on its audit quality inspections, see page #7.

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On March 31, 2015, the CPAB released its 2014 Public Report on its audit quality inspections.

Key Messages

- Overall results for all firms inspected by CPAB in 2014 improved, compared with 2013 results, largely due to the effectiveness of action plans implemented, beginning in 2012.

- CPAB’s inspections indicate that the Big Four firms (representing audits of about 98 per cent of all Canadian reporting issuers by market capitalization) are taking the appropriate actions to drive audit quality, and continue to progress by augmenting their action plans, as they work through the year. This improvement is reflected in the 36 per cent decline in files that CPAB found to have significant audit deficiencies.

  - The CPAB 2014 Report noted that these improvements are in large part due to “a focus on enhancing processes, addressing organizational structure issues, and assigning clear accountability for audit quality within the firm.”

- Results for the other 10 firms inspected annually by CPAB (representing audits of slightly more than one per cent of market capitalization of reporting issuers) show that these firms have also worked to address gaps through action plans. It’s notable that the four national/network firms in this group experienced a 42 per cent decline in files with significant audit deficiencies.

- Overall, CPAB inspections resulted in just six restatements of financial statements or three per cent of files inspected.

- It’s important to note, as stated in the Report, that CPAB’s methodology for choosing files is not intended to select a representative sample of a firm’s audit work. Rather, it focuses on higher-risk audit areas of more complex public companies, where there is a greater likelihood of encountering audit quality issues.

- In its report, CPAB states that they are “encouraged the annual inspections are moving in the right direction. At the same time, there’s more to be done if firms are to deliver consistent, sustainable, high quality audits over the long term.” CPAB will continue to monitor implementation, sustainability and effectiveness of the firms’ action plans in 2015 and seek action where improvement is required.

- CPA Canada is pleased with the improvements in audit quality achieved by Canada’s public accounting firms. The CPAB is also encouraged by CPA Canada’s ongoing responsiveness to CPAB findings. CPA Canada, in collaboration with CPAB, the Institute of Corporate Directors (ICD) and other organizations, will continue to support the performance of quality audits in the public interest.

- Firms that voluntarily participated in the Protocol for Audit Firm Communication of CPAB Inspection Findings with Audit Committees (10 out of 14 annually inspected firms) have shared their significant file-specific inspection findings with their clients’ audit committees.

  - Of the 174 engagement files examined in 2014, just 32 files contained significant inspection findings.

- The CPAB protocol is among the outputs that resulted from the recommendations and conclusions of the Enhancing Audit Quality (EAQ) initiative completed by CPA Canada and CPAB in 2013.

- CPA Canada recognizes the role that audit committees play in overseeing the external audit. Audit quality is best achieved in an environment where there is support from, and appropriate interactions among, key participants in the financial reporting process, including audit committees.

- CPA Canada will continue to support the role audit committees play in creating the right environment for quality auditing and much of CPAB’s work, which includes the development of tools (two tools focused on conducting an annual assessment of the external auditor and a periodic comprehensive review of the audit firm), designed to help the audit committee enhance its oversight of the external auditor.

To access a copy of the CPAB 2014 Report, please click here.
SECURITY REGAINS PLACE AS TOP TECHNOLOGY PRIORITY FOR CPAs, NORTH AMERICAN SURVEY FINDS

CPA Canada issued a media release on April 16, 2015 to announce the 25th Anniversary North American Top Technology Initiatives survey results, which highlights the top 10 technology priorities of accounting professionals in the United States and Canada.

Conducted by the American Institute of CPAs (AICPA) and CPA Canada, this is the second joint technology survey by the two organizations. That said, the survey asked respondents to prioritize their 2014 technology initiatives. To this end, the media release stated that professional accountants in both the United States and Canada say preventing security threats is their top technology-related priority.

According to the survey, most CPAs believe they are doing a good job of meeting security challenges relating to traditional networks and servers for their firms, clients and employers. However, concerns remain about mobile device vulnerabilities and sophisticated, persistent cyber threats.

As noted in the media release, safeguarding information technology (IT) assets has been the top priority in the U.S. survey for eight of the past 10 years, but was displaced in the previous survey by “managing and retaining data.” With several widely publicized cyber-attacks that resulted in the loss of sensitive personal information for millions of North Americans, the category has re-emerged as the top initiative on both sides of the border.

Furthermore, the media release stated that nearly half of the U.S. survey respondents are convinced they are taking the right steps to secure the IT environment, with 47 per cent saying they are somewhat confident to highly confident about meeting that task. Still, the media release also noted that this number is down slightly from the previous survey.

“Information security and privacy protection are critical business issues for the smallest start-up to the largest global organization,” said Joel Lanz, CPA, CITP, Chair of the AICPA’s Information Management and Technology Assurance section. “This survey underscores that CPAs are keenly aware they have a unique role to play in assessing and managing tech-related security risks through a business lens for clients and employers.”

Turning to the Canadian respondents, 68 per cent expressed confidence about tackling IT security — up 12 percentage points from the previous survey; although, as stated in the media release, those results were collected before some of the more notorious data breaches.

“Individuals tasked with securing the IT system face a daunting challenge in today’s world full of rapid technological advances,” says Frank Colantonio, CPA, CA, CITP, Director, Continuing Education, CPA Canada. “A security breach can trigger unpredictable costs, so it is not surprising to see professional accountants wanting companies to dedicate resources aimed at protection.”

In addition to security, “ensuring privacy” was another category that climbed the rankings since 2013 for both the United States (No. 3, up one spot) and Canada (No. 4, up from No. 6). A solid majority (58 per cent) of U.S. CPAs say they have a good understanding of the regulatory and compliance requirements on confidentiality of personal information, and 60 per cent say they have appropriate privacy-related safeguards in place. Meanwhile, the media release added that in Canada, three-out-of-four accounting professionals are confident they have the right privacy safeguards and controls in place.

North American Top Technology Initiative Rankings

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<td>1. Securing the IT Environment</td>
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<td>5. Preventing and Responding to Computer Fraud</td>
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<td>10. Leveraging Emerging Technologies</td>
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To read the media release, which also includes the survey methodology, click here. To access a full survey report, click here. You can also contact Diana Sorace, Manager, Media Relations, CPA Canada, at 604-694-6700 or at dsorace@cpacanada.ca.
CPA CANADA DOUBLE WINNER FOR FINANCIAL LITERACY INITIATIVES

CPA Canada issued a media release on April 2, 2015 to announce that it received two prestigious EIFLE (Excellence in Financial Literacy Education) Awards, being recognized in the following two categories:

- **Adult’s Book of the Year, Risk Management** — Protecting You and Your Money: A Guide to Avoiding Identity Theft and Fraud
- **Children’s Education Program of the Year, Credit and Debit** — CPA Canada’s Post-Secondary Program

Now in its ninth year, the EIFLE Awards are presented by the U.S.-based Institute for Financial Literacy. They were created to acknowledge innovation, dedication and the commitment of individuals and organizations that support financial literacy education worldwide. In total, 15 awards were presented this year.

“We are honoured to be acknowledged by the Institute, especially with so many wonderful efforts taking place around the world promoting financial literacy education, said Cairine Wilson, Vice-President, Corporate Citizenship, CPA Canada. “Our organization is determined to keep developing initiatives that help Canadians strengthen their financial skills and knowledge. Success provides an added incentive to do even more.”

Kelley Keehn, author of CPA Canada’s honoured fraud prevention book, said the recognition helps to reinforce an important message. “We cannot let our guard down,” explained Kelley. “The book provides encouragement for Canadians to fight back against scammers.”

Turning to college and university campuses, the media release stated that the 60-minute post-secondary session that received an award is a component of CPA Canada’s extensive Community Connect outreach program. The session helps post-secondary students, preferably those in their second year, learn about credit and how debt can affect future financial plans. It also outlines practical ways for students to take control of their finances. There are 11,000 professional accountants registered, trained and prepared to conduct free financial seminars in communities across the country, as part of the Community Connect program.

According to the media release, CPA Canada has now received four EIFLE Awards, previously winning for its publication, A Canadian’s Guide to Money Smart Living, in 2013, and last year being named Non-Profit Organization of the Year.

Cairine accepted the two 2015 awards on behalf of CPA Canada at the Annual Conference on Financial Education, held April 1, 2015 in San Antonio, TX. Canada’s financial literacy leader, Jane Rooney, was the keynote speaker at the conference. She offered CPA Canada congratulations on its international recognition, adding: “CPA Canada is a true champion for advancement of financial literacy and should be proud of its award-winning initiatives. Financial literacy is a shared responsibility among the public, private and non-profit sectors. We are pleased to have CPA Canada as a close and valued ally that is taking action to better equip Canadians to make responsible financial decisions.”

For a complete list of award winners, please click here.

CPA SPONSORS HALIFAX CHAMBER LUNCHEON WITH NOVA SCOTIA FINANCE MINISTER

Under the CPA banner, professional accountants in Nova Scotia sponsored a Halifax Chamber of Commerce luncheon on March 25, 2015. Held at the Atlantica Hotel, more than 160 people attended the luncheon where featured speaker, The Honorable Diana Whalen, CMA, Deputy Premier and Nova Scotia’s Minister of Finance and the Treasury Board of Nova Scotia, presented some insights into Nova Scotia’s 2015-2016 budget — to listen to her Chamber speech, click here. The province’s budget was officially introduced on April 9, 2015 - click here to access provincial budget documents.

Prior to speaking, Minister Whalen was introduced by Joe Moore, FCMA, Chair of CMA Nova Scotia (representing CPA). Others in attendance representing Nova Scotia’s accounting profession were: CGA Nova Scotia 1st Vice-Chair Debra Bower-Pinto, FCGA; CGA Nova Scotia CEO Stana Colovic, CGA (Hon.); ICANS Staff Member Greg Crosby, CA, LLB; ICANS Vice-President Bruce Densmore, FCA; CMA Nova Scotia Communications Manager Sherry Forester; CMA Nova Scotia Board Member Natalia Kochetova-Kozlowski, PhD, CMA, FCA; ICANS Council Member Wanda Leese, CA; ICANS Staff Member Gordon Moore, FCA; ICANS Council Member Sara Oliver, CA; CMA Nova Scotia Interim CEO Rodney Rodenhiser, CMA; CGA Nova Scotia Chair Dr. Peter Secord, FCGA; ICANS Member Maureen Sullivan, CA; and ICANS CEO Michele Wood-Tweel, FCA.
CRA UPDATES

- **Publication of New Income Tax Folios** — The CRA has issued two new items in its income tax folio publication series: (1) S3-F8-C1, *Principal-Business Corporations in the Resource Industries*; and (2) S2-F3-C1, *Payments from Employer to Employee*. You can also access these publications on CRA’s [Income Tax Folio Index](https://www.cra.gc.ca) page.

- **Register Businesses the Easy Way** — On **April 13, 2015**, the CRA launched an upgraded Business Registration Online service that allows users to register multiple businesses at a time for their business number and related program accounts (corporation income tax, GST/HST, payroll and import-export). The enhanced service:
  - is more user-friendly;
  - lets users register a business for more than one account of the same type (e.g. you can register a business for two payroll accounts if you want to divide the payroll);
  - records the business owner’s social insurance number (SIN), name and telephone number when registering for a program account;
  - prevents duplicate client files;
  - uses a new service to authenticate who is performing the registration; and
  - allows the registration of a GST/HST account with a business number (except for a sole proprietorship) if the business owner’s SIN is missing.

To visit the upgraded service, click [here](https://www.cra.gc.ca). To take advantage of other online services, go to [www.cra.gc.ca/getready](https://www.cra.gc.ca/getready). And remember . . . if you are registered with **My Account**, you can access the following services:

- **Address Change** — [Form RC325, Address Change Request](https://www.cra.gc.ca') or call the Individual Income Tax and Trust Enquiries at 1-800-959-8281;
- **Marital Status Change** — [Form RC65, Marital Status Change](https://www.cra.gc.ca') or call 1-800-387-1193;
- **Balance Owing or Refund Status** — [Tax Information Phone Service (TIPS)](https://www.cra.gc.ca') or call 1-800-267-6999 — Note: TIPS is available from mid-February to December 2015. You can also call the Individual Income Tax and Trust Enquiries at 1-800-959-8281;
- **Notice of Assessment or Reassessment** — register to receive [online mail](https://www.cra.gc.ca') (Note: TIPS is available from mid-February to December 2015. You can also call the Individual Income Tax and Trust Enquiries at 1-800-959-8281);
- **Direct Deposit** — [Direct Deposit Enrolment Form](https://www.cra.gc.ca') or call 1-800-959-8281 or visit [www.cra.gc.ca/directdeposit](https://www.cra.gc.ca/directdeposit).

- **Businesses: Pay Online and Improve Your Bottom Line** — On **April 22, 2015**, the CRA issued a communication to remind stakeholders about its "My Business Account" — an online feature that allows users to choose to make tax payments online directly from their bank, using the pre-authorized debit (PAD) service. Using this feature, you can stop worrying about forgotten instalment deadlines and being charged for late payments. You choose the bank account, the amount of the payment and the specific date or dates.

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

- Follow the CRA on Twitter — [@CanRevAgency](https://twitter.com/CanRevAgency).
- Subscribe to a CRA [electronic mailing list](https://www.cra.gc.ca).
- Add our [RSS feeds](https://www.cra.gc.ca) to your feed reader.

You can also watch our tax-related videos on [YouTube](https://www.youtube.com).

**NEW RESOURCES • PROGRAMS • BRIEFINGS • ALERTS • PUBLICATIONS • NEWSLETTERS**

- **Guide to ASPE: Improve Your Knowledge and Understanding** — Improve your knowledge and understanding of the requirements in Part II of the *CPA Canada Handbook - Accounting* with the *Guide to Accounting Standards for Private Enterprises*. To access a copy, click [here](https://www.cra.gc.ca).

- **PSAB Matters Article - Valuing Portfolio Investments** — This article provides an overview of Section PS 3041, *Portfolio Investments*. To read, click [here](https://www.cra.gc.ca).

(continued on page #11)
NEW RESOURCES • PROGRAMS • BRIEFINGS • ALERTS • PUBLICATIONS • NEWSLETTERS

Audit and Assurance Alert: CAS 610 Using the Work of Internal Auditors — To learn more about the requirements when using internal auditors to provide direct assistance on the audit in accordance with CAS 610, click here.

Client Briefing: Canadian Standard for Related Services (CSRS) 4460 — This document can help you to help your clients understand what they need to know and do when they receive third-party requests to provide supplementary information. To access a copy of this document, click here.

Updates to Guide to IFRS in Canada: IFRS 11 Joint Arrangements and IFRS 13 Fair Value Measurement — Examining the application of International Financial Reporting Standards (IFRS) from a Canadian perspective, IFRS 11 Joint Arrangements and IFRS 13 Fair Value Measurement, provide comprehensive overviews of the standards. To order IFRS 11 Joint Arrangements, click here. To order IFRS 13 Fair Value Measurement, click here.

Questions Answered on Investment Funds Transition to IFRS — On February 3, 2015, CPA Canada, in collaboration with staff of the Investment Funds and Structured Products Branch of the Ontario Securities Commission (OSC), delivered the webinar, Message from the Ontario Securities Commission - Investment Funds & IFRS Transition, which provided an overview of the IFRS Releases issued by the OSC. To address some of the unanswered questions asked by participants during the webinar, CPA Canada has prepared the report, Investment Funds & IFRS Transition: Your Questions Answered. The responses are provided by staff from the Investment Fund and Structured Products Branch (Staff) of the OSC. To download a copy, click here.

FYI Article - IFRS 15: The New Revenue Standard - Are You Ready? — This article discusses the IASB’s new standard on accounting for revenue and the more significant changes from current requirements. It also identifies a number of considerations for planning to implement the standard. To read, click here.

Five Best Practices When Adopting a New Technology — To learn how to manage vendors effectively when introducing a new technology to a firm, click here.

Personal Finance Cheat Sheet — This document is an overview of the latest key numbers related to personal finance; from RRSPs to OAS. To access a copy, click here.

The Canadian REIT Handbook: Practical Coverage of REITs for Today's World — Updated to include Amendment #1, The Canadian REIT Handbook provides insightful, timely coverage of REITs and the issues affecting the sector. To access a copy, click here.

CAM - I Performance Management Framework — CPA Canada has developed an executive overview of the Consortium for Advanced Management - International (CAM-I)’s Performance Management Framework (PMF) to help you evaluate and improve organizational performance. The PMF is an eight-step model that can be adapted to meet the specific needs of any organization or industry. To learn more, click here.

Quantify Your Environmental Impact Through Target Costing — Produced by the Consortium for Advanced Management - International (CAM-I)’s Environmental Sustainability Best Practices Interest Group, Managing Environmental Sustainability Using Target Costing Principles features useful information and case studies that illustrate target costing. To learn more, click here.

CPA Canada’s Tax Thought Leadership Round-Up — CPA Canada has pulled together a round-up of recent tax-related alerts, articles, white papers and thought leadership releases to help you keep up with the latest thinking on tax in Canada. For more insight and resources, visit the Tax Thought Leadership Round-Up on the CPA Canada website and follow the links on the page to the tax websites of Canada’s seven largest professional services firms, as well as their tax rates and research tools.

Tax Practice in the Information Age — As the Canada Revenue Agency (CRA) becomes more digital, tax professionals must stand guard to ensure their clients do not end up casualties of privacy violations. To learn more, click here.

EY’s Federal Income Tax Act: A Print + Online Combo — Annotated and indexed, EY’s smart consolidation of the Canadian Income Tax Act is a useful reference tool. The print book includes access to the updated and searchable online Act, which can easily connect you to additional resources. To learn more, click here.

A Director's Guide to Integrated Reporting — Produced by Deloitte LLP, this publication provides a guide for directors on integrated reporting. It looks at the drivers of integrated reporting, what integrated reporting is, and the benefits that businesses have seen behind integrated reporting. To access a copy, click here.
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 here.

- **AcSB Exposure Draft - 2015 Annual Improvements to Accounting Standards for Private Enterprises** — The AcSB has issued an Exposure Draft proposing amendments that will affect private enterprises and not-for-profit organizations. Stakeholders are encouraged to submit their comments, on the form provided, by **May 26, 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.

- **PSAB Consultation Paper - Conceptual Framework Fundamentals and the Reporting Model** — The PSAB’s Conceptual Framework Task Force has issued Consultation Paper 3 that proposes a new reporting model and draft principles on public sector characteristics, financial statement objectives, qualitative characteristics, elements, recognition, measurement and presentation. Stakeholders are encouraged to submit comments, on the form provided, by **August 31, 2015**. To learn more, click here.

- **PSAB - Message from the Chair (April 2015)** — PSAB’s Chair, Rod Monette, FCPA, FCA, highlights discussions held at the Board’s March 2015 meeting and other topics — click here to read.

- **AASB Exposure Draft - Auditor’s Consent to the Use of a Report of the Auditor Included in an Offering Document** — The AASB has issued an Exposure Draft that proposes limited amendments to Section 7150, primarily to address the requirements of stock exchanges (recognized by securities regulatory authorities in Canada) for the auditor’s consent to include certain statements. Stakeholders are encouraged to submit their comments by **May 1, 2015**. To learn more, click here.

- **AASB Exposure Draft - Association** — The AASB issued an Exposure Draft of a proposed new standard that would replace existing Section 5020, Association. Stakeholders are encouraged to submit their comments, on the form provided, by **July 10, 2015**. To learn more, click here.

- **AASB - Message from the Chair re: Adoption of Auditor Reporting and Other Standards (April 2015)** — The AASB Chair (and ICANS member) Cathy MacGregor, CA, explains why the AASB plans to issue an invitation to comment and an Exposure Draft addressing specific proposed Canadian amendments to the international standards. To read, click here.

- **CPA Canada Exposure Draft - Proposed Revisions to Independence Standards** — As detailed in an email sent to all ICANS members (and in hard copies mailed to members without email) on April 21, 2015, the Independence Task Force of the Public Trust Committee has proposed changes to the CPA profession’s code of ethics on independence standards, addressing a breach of the standards and contingent fees. The Exposure Draft and further information can be accessed by clicking here. Members from the profession are encouraged to submit their comments to CPA Canada by **May 15, 2015**.

- **Job Opportunity - Principal, Public Sector Accounting** — CPA Canada is seeking an individual to join the public sector accounting team to develop accounting and financial reporting standards for the public sector in Canada. To learn more, click here.

- **Canadian Standards Launches Social Media** — To extend its reach to stakeholders across Canada re: standard-setting activities, CPA Canada is now on Twitter @FRASCanada. CPA Canada’s Vice-President of Standards, Stephanie Fox, CPA, CA, is also using LinkedIn to communicate weekly updates re: standard developments.
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.

- **IASB Exposure Draft - Classification of Liabilities (Proposed amendments to IAS 1)** — The IASB has issued an Exposure Draft proposing amendments to IAS 1. *Presentation of Financial Statements*. Canadian stakeholders are encouraged to submit their comments to the IASB by June 10, 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. Stakeholders are encouraged to submit their comments, on the form provided, by June 10, 2015. To learn more, click here.

- **IASB - Speech re: Financial Reporting Standards for the World Economy** — On April 16, 2015, IASB Chair Hans Hoogervorst, delivered a speech in Toronto, ON, focusing on the mission of the IFRS Foundation and the IASB. He also provided an update on the progress being made towards global standards and discussed two major projects on the IASB’s work plan that are highly relevant in Canada: revenue recognition and insurance accounting. To read the full speech, click here. And, to watch a video of a panel discussion jointly hosted by the IFRS Foundation Trustees and AcSOC on important issues, including adopting IFRSs in Canada, working with the IASB to support a global set of standards and convergence with U.S. GAAP, click here.

CANADIAN SECURITIES REGULATORS PROPOSE SIGNIFICANT AMENDMENTS TO CANADA’S TAKE-OVER BID REGIME

The Canadian Securities Administrators recently published for comment, proposed amendments to the Canadian take-over bid regime (the Proposed Bid Amendments). The comment period on the Proposed Bid Amendments ends on June 29, 2015. These changes would provide increased flexibility for boards of targeted companies, as well as allow for collective decision-making by shareholders. To learn more, click here.

CPA CANADA WEBINARS

To view all CPA Canada webinars, click here.

**Upcoming Webinars**

- [Quick Month-End Reporting in Three Days or Less - Part I](#) (May 7, 2015)
- [Quick Month-End Reporting in Three Days or Less - Part II](#) (May 14, 2015)
- [Embracing Change You Didn’t Ask For](#) (May 13, 2015)
- [Questions Directors of NFPs Should Ask re: Social Enterprise](#) (May 20, 2015)
- [Cleaning Up Corruption](#) (May 27, 2015)

**Recent Webinars**

- [Governance For Not-For-Profit Organizations: Questions For Directors To Ask](#)
- [Principal Residence Exemption: Learn to Analyze and Determine](#)
- [Management’s Discussion and Analysis: Guidance on Preparation and Disclosure](#)
- [Questions Directors of NFP Organizations Should Ask About Social Enterprise](#)
- [Consolidations, Joint Arrangements and Investments: Project News for Private Enterprises](#)
- [Being on the Leading Edge! Webinar on Hiring Trends for Accountants in 2015](#)

Note: As CPA Canada has moved to a new webinar platform, it is strongly recommended that interested participants run the System Check to ensure you have a compatible version of Flash installed.
FINANCIAL MANAGEMENT INSTITUTE (FMI) OF CANADA LEARNING SESSIONS

- Networking for Results: The Power of Personal Contact — Being held May 12, 2015 from 9 to 11:30 am (registration begins at 8:30 am) at the Halifax Club, guest speaker Michael J. Hughes, The Networking Guru, will discuss how to turn three-minute conversations into long-term relationships and results. Following the learning session there will be a brief AGM of the Chapter and election of 2015-16 officers. To register, click here; the registration deadline is May 8, 2015 and seating is limited.

- Public Sector Management Workshop (PSMW) 2015 — Being held May 24 to 26, 2015 at the Fairmont Empress Hotel and Victoria Conference Centre in Victoria, BC, the theme of PSMW 2015 is “Growth and Productivity - The Way Forward”. The conference will focus on how government can respond to lower economic growth and productivity in the Canadian economy. The keynote speaker will be Stuart Newton, Comptroller General of the Province of British Columbia, and he will be speaking on the topic of “Government's Role in Influencing Economic Growth and Productivity”. For more info, click here to watch the following short video; or click here to watch the full version. More info can be found on the PSMW 2015 website.

BOARD ENGAGEMENT AND EFFECTIVENESS PANEL DISCUSSION: CSAE

The Canadian Society of Association Executives (CSAE) is hosting a Board Engagement and Effectiveness Panel Discussion on May 13, 2015, 11:30 am to 1:30 pm, at the Atlantica Hotel Halifax. Moderated by Sheila Oyler, CAE, CEO, Human Resources Association of Nova Scotia, the panel members will include Phil Currie, Executive Director, Atlantic University Sport, and Jackie Norman, CAE, President & CEO, Safety Services Nova Scotia. Email your questions for the panel to case@ns.aliantzinc.ca - deadline is May 1. For more info and/or to register, click here. The registration deadline is May 7; to save money, register by May 1.

ATLANTIC CANADA CFA SOCIETY 2015 FORECAST DINNER

The Atlantic Canada CFA Society’s 2015 Forecast Dinner will be held in Halifax, NS, on May 20, 2015 at Casino Nova Scotia; reception is from 5 to 6:15 pm in the Compass Room and dinner is from 6:15 to 8:30 pm in the Schooner Room. This year’s forecasting presentation will be delivered by Dr. Jeremy J. Siegel from the Wharton School, University of Pennsylvania. The registration deadline is May 1, 2015. For more info and/or to register, click here or contact cfaatlantic@cfaatlantic.com.

SMU ACCOUNTING ALUMNI EVENT

The Accounting Faculty of the Sobey School of Business at Saint Mary’s University (SMU) and the university’s Alumni Office are hosting an evening ‘Smoker’ — an informal gathering of undergraduate accounting alumni from 1802 - 2014. The event takes place on May 21, 2015, 5:30 to 8 pm, at The Gorsebrook Lounge. For questions, email smoker@smu.ca; to register, click here.

CAFE NS 2015 PETER WILSON DINNER

The Nova Scotia chapter of the Canadian Association of Family Enterprise (CAFE) is holding its annual Peter Wilson Dinner on May 22, 2015, 5:30 to 10:30 pm at the Cunard Centre in Halifax, NS. The event’s guest speaker will be Jon Stanfield, President, Stanfield’s North America, who will share his family’s business story. To learn more and/or to register, click here — the registration deadline is before 12 noon on May 14th. Questions? Please contact Michelle LaVigne, Executive Director, CAFE NS, at 902-465-2535 or at novascotia@cafecanada.ca.

CAAA’S 2015 ACADEMIC ACCOUNTING ASSOCIATION ANNUAL CONFERENCE

The Canadian Academic Accounting Association (CAAA) is holding its annual conference in Toronto, ON, May 28 to 31, 2015. Accounting research encompasses a variety of accounting contexts (i.e. capital markets, accounting history, managerial and financial accounting, auditing, etc.) and employs a variety of methodological approaches (i.e. quantitative, qualitative, critical studies, etc.). The goal of the 2015 conference is to showcase the pluralism of accounting research and, as such, CAAA invites submissions of papers which, together, will reflect the plurality of accounting research; the submission of studies in accounting education and teaching cases are also encouraged. To learn more, click here.
MORE EVENTS

CANADIAN SOCIETY OF CORPORATE SECRETARIES (CSCS) PD SESSIONS

- **Corporate Governance Exchange** — Being held in Toronto, ON, on **May 21, 2015**, this interactive program brings together board directors, corporate secretaries, general counsel, institutional investors and corporate advisors, for a half-day of discussions, networking and peer exchange. Topics include: Disclosure - New Requirements and Continuing Trends and What Investors Want to See; Executive and Director Compensation — Trends and Best Practices in Compensation Structure and Strategy; Inside the Mind of the Investor — Perspectives on Shareholder Activism and Investor Outreach; and, Cybersecurity and the Role of the Directors in Cyber Governance. For a list of presenters, to register and/or to learn more, click [here](#).

- **Governance Essentials for the Corporate Secretary** — Being held in Vancouver, BC, **May 28 to 29, 2015**, this seminar will you up to speed or help expand your corporate secretariat skill set. It will also examine the responsibilities, roles and accountabilities of the corporate secretary’s position, explore best practices and provide practical solutions to current governance challenges. For a list of presenters, to register and/or to learn more, click [here](#).

- **Annual Corporate Governance Conference** — Under the theme, “Governance, Risk and Ethics — A New Age of Accountability”, this year’s conference will be held in Montreal, QC, **August 16 to 19, 2015**. Participants will hear from leading subject matter experts on critical issues in governance from across all sectors and industries. For a list of presenters, to register and/or to learn more, click [here](#).

RECOGNIZE OTTAWA’S TOP PUBLIC SECTOR FINANCIAL MANAGERS

As stated by CPA Canada in a recent news update, the list of 2015 honorees in the organization’s Awards of Excellence in Public Sector Financial Management, includes some of the leading lights in federal financial management. Join CPA Canada and prominent public sector financial executives in celebrating the following outstanding achievers at Ottawa’s Chateau Laurier on **May 27, 2015** (Note: The featured speaker will be Comptroller General Bill Matthews):

- **Paul Drolet** — Director, Financial Management Application, Agriculture and Agri-Food Canada, winner of the 2015 Lifetime Achievement Award for outstanding contribution to financial management throughout his 34-year career with Agriculture and Agri-Food Canada and Natural Resources Canada.

- **Claude Rochette** — Assistant Deputy Minister and CFO, Department of National Defence, winner of the 2015 Financial Leadership (CFO) Award, which honours individuals who exhibit excellence and/or leadership in accounting, management and strategy within the Government of Canada.

*The winner of the Innovation Award will be named at the event. Finalists are:*

- **Canada Revenue Agency**: Project portfolio management and long-term investment processes. Strategic Investment Planning and Oversight Division team.

- **Deputy Chief Financial Officers’ Council**: Initiatives to enhance delivery of management services across the Government of Canada.

- **Environment Canada**: Control framework for reporting liabilities related to contaminated sites.

For more info and/or to purchase tickets, click [Awards of Excellence in Public Sector Financial Management](#).

STEP ATLANTIC

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

- **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 information and/or to register, click [here](#).
AND EVEN MORE EVENTS

ICD NATIONAL CONFERENCE & FELLOWSHIP AWARDS GALA
Being held on June 4, 2015, in Toronto, ON, this conference is presented by The Institute of Corporate Directors (ICD) and provides a venue for Canadian directors to: share their experiences with short-term pressures on boards and discuss how best to overcome them; debate the cause and effect of short-term capitalism and its impact on the global economic and governance landscape; provide insights on the most recent developments and best practices relating to shareholder activism and executive compensation, and how they are affecting short-termism; and, discuss whether short-termism is a problem. For a list of presenters, to register and/or to learn more, click here.

PMP EXAMINATION PRE COURSE 35 PDU
The Project Management Institute (PMI) is conducting a Project Management Professional credential examination prep course in Halifax, NS, June 16 and 17, 2015. This program fulfills the PMI requirement of 35 contact hours which a PMP aspirant needs to have before applying for the PMP certification examination. To learn more, click here or contact Justin Garcia at justin.garcia@getpmcert.com/support@eduvolks.com or by calling 1-716-261-2215.

FACE-TO-FACE CONFERENCE
Progress Media is hosting its annual Face-to-Face Conference, June 21 to 23, 2105, at the Algonquin Resort in St. Andrews-by-the-Sea, NB. Under the theme, “Energy: Harnessing and Shifting the Energy in Your Organization,” the conference includes breakout sessions and networking opportunities. Featured speakers include: Donna Alteen, President, Time + Space Media; Danielle Fong, Co-Founder and Chief Scientist, LightSail Energy Inc.; Frances Leary, Head Storyteller, Wired Flare; Tim Magwood, The Mark of the Leader; Judith Richardson, MA, BA, Bed, MEC, PONO Consultants; Gatēn Thomas, President & CEO, NB Power; and Richard Wunderlich, Vice President, Energy, Market Development, Siemens. To access a full agenda, click here and to register, click here (Note: early bird pricing ends May 1). For more info, contact Ashley Stobo at astobo@progressmedia.ca or by calling 902-494-5819.

ON JUNE 15th, WHEN THE GRASS IS (FINALLY!) GREEN AND THE WIND IS FRESH AND SALTY, WHERE WILL YOU BE?

It’s time to clear your schedule and dust off your clubs, as you get ready to join your colleagues and friends at ICANS’ 19th Annual Golf Tournament.

Being held at the Chester Golf Club, the tournament is open to all ICANS members and students. To access a registration form, click here. Note: only the first 124 paid players will be registered; the registration deadline is June 5, 2015 - no cancellations after this date.

For questions re: registration, contact Cindy Mombourquette at 902-425-3291 ext. 21 or at cmombourquette@icans.ns.ca.

For all other inquiries about golfing, contact Jack Gorrill, CA, at 902-420-4827.
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 . . .

- **May 20 - 22** (third day optional) in Toronto, ON — 2015 Public Sector Financial Reporting and Accounting Course

- **May 28 - 29** in Toronto, ON — 2015 Corporate Finance Course: Debt and Equity in Corporate Finance

- **May 31 - Jun. 5** in Niagara Falls, ON — 2015 In-Depth HST/GST Course

- **Jun. 7 - 10** in Orlando, FL — AICPA Practitioners Symposium and Tech+ Conference

- **Jun. 15 - 16** in Toronto, ON — 2015 Forum on U.S. State and Local Taxes for Canadian Companies

- **Sept. 26 - 30** in Whistler, BC — In-Depth International Tax (2015 Foundations in International Tax)

- **Sept. 28 - 30** (third day optional) in Toronto, ON — CPA Canada’s National Conference: The One 2015

- **Sept. 28 - 30** (third day optional) in Ottawa, ON — The Commodity Tax Symposium

- **Oct. 31 - Nov. 5** in Banff, AB — Income Tax Practice (West)
  http://www.castore.ca/pages/ce

- **Nov. 8 - 10** in Las Vegas, NV — AICPA Forensic and Valuation Services Conference
  http://www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/BusinessValuationandLitigationServices/PRDOVR~PC-FVC/PC-FVC.jsp

Also available . . .

- **IFRS Online and Self-Study Certificate Program** — Offered in cooperation with the AICPA, this program 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. To learn more, click here.
REMINDERS AND IMPORTANT DATES

ICANS’ Annual Meeting & Golf Tourney
June 15 - Chester Golf & Country Club

ICANS’ 2015 PD Week - Halifax
Nov. 16 to 20 - WTCC

CAREER OPPORTUNITES
Employment and volunteer opportunities can be found at http://www.icans.ns.ca/members/career-opportunities/item69073.aspx.
Check out the following:

VOLUNTEER OPPORTUNITIES
- Treasurer
- IWK Auxiliary, Executive Committee
- Treasurer
- Tiechert Gallery (formerly Arts Sales and Rental Society)
- Treasurer
- Shelter Nova Scotia
- Committee Members, Board Members and Volunteers
- The Epilepsy Assoc. of Nova Scotia
- Treasurer
- Brunswick Street Mission

EMPLOYMENT OPPORTUNITIES
There are no career opportunity postings listed with ICANS, at this time.

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

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.

ARE YOU ON THE MOVE?
If so, be sure to update ICANS with your new contact information.

Email your updates to ICANS’ Membership Registrar, Danielle Roode, at droode@icans.ns.ca.