

NOVA CPA

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BAKING HER OWN PATH:

Amanda Whitewood's
Inspiring CPA Journey



A Message from CPA Nova Scotia's President & CEO

On November 3, we hosted our first Member Recognition Event where we celebrated six members who received the honour of Fellowship. The staff and board of CPA Nova Scotia send our heartfelt congratulations to newly minted FCPAs Wenda Bennett, Peter Downes, John MacNeil, Michael Pickup, Byron Rafuse, and Marlene Usher on this well-deserved accomplishment. You can read more about each recipient on page 11.

Dear Members,

I hope you enjoy reading the second issue of NOVA CPA. You will see in this issue that CPA Nova Scotia has made changes to how we deliver our Continuing Professional Development Program, and has started a new CPA Nova Scotia tradition, the Member Recognition Event.

The CPD Green Initiative is a significant move towards making all CPA Nova Scotia CPD courses paperless. Feedback from our members and our desire to become a more environmentally responsible organization fueled this initiative. You can learn more about CPD Green, and how to download your electronic course material, by visiting cpans.ca.

We are about to launch our first Member Survey, and would be very grateful if you could take ten minutes to complete it when it lands in your inbox. This is a chance for us to get to know the membership better. We want to find out what our members do in their work lives, what they expect from CPA Nova Scotia, and how we can better serve and engage them.

Lastly, as we approach the winter season, I would like to wish you all a happy and healthy holiday season.

Sincerely,

PATTI TOWLER, BA, JD, LL.M, CIC.C
President & CEO, Chief Legal Officer

CPA NOVA SCOTIA STAFF

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Baking Her Own Path:

Amanda Whitewood's Inspiring CPA Journey

Amanda Whitewood's path to becoming an FCPA, FCMA was anything but a straight line. However, she came by it honestly. Her father, an immigrant from England, was a successful CGA with his own commercial/residential real estate business. As a young woman, Amanda made a choice to pursue her CGA as well, before ultimately earning her CMA designation. This choice has led to a nearly three-decade-long career working for municipal and provincial government departments, healthcare organizations, and the post-secondary education sector in Nova Scotia.

The prominent businesswoman credits her success to her never-ending desire to learn and grow and her inability to do anything at less than her best. "I learned very early in my career that whatever I do, I do with focus, passion, commitment, and energy," states Amanda. "And what I concluded while shaping my career was that I needed to be credentialed so that I could do whatever I wanted to do."

Amanda began her career in finance at the Nova Scotia Department of Health, which helped her find her true passion: healthcare. "I realized through interactions with health system leaders," she observes, "that I did not have enough credibility in healthcare to provide decent financial advice from a central government perspective." Amanda therefore decided to take a step away from the CGA program and studied health system administration to close the knowledge gap. Taking that leap led Amanda to the Nova Scotia Hospital, where she became the VP of Corporate Services at the age of thirty-two—a position she credits for laying the foundation for the person she is still becoming.

"My time there was invaluable," says Amanda. "This experience intensified my desire to finish my designation, so that I could accomplish my goals of helping to position the delivery of healthcare in the province."

After completing her CMA designation in 1998, Amanda continued to work at the hospital until the health authorities began to merge and she felt it was time for a change. At nearly seven months pregnant, Amanda accepted the position of VP Administration at Mount Saint Vincent University. Amanda grew and thrived at the Mount for eight years before moving on. "When I left healthcare," she says, "a part of me was left behind." That desire to return to healthcare eventually led Amanda to become the Vice President of Sustainability/CFO for Capital Health.



While working as a VP at Capital Health, Amanda decided to find a hobby she could enjoy with her young daughter Madison. They signed up for a cake decorating class, and the pair discovered a shared passion for this art form. Their passion quickly grew from a hobby to a charitable enterprise focused on giving back to their community. Within four months, the mother-daughter duo was teaching weekend classes and creating elaborate cakes and other sweets for non-profit organizations, mainly for raising funds for adult and youth mental health. “We began this journey to benefit charities and the community, with the added benefit of teaching my daughter about running a small non-profit enterprise at a very young age,” explains Amanda.

Recently, mother and daughter have scaled back and hung up their aprons for the time being. Amanda’s daughter is pursuing her passion for understanding the brain at Dalhousie this fall, while Amanda is focusing on her new position at the IWK Health Centre as Chief Operating Officer and on her role as Vice Chair of CPA Canada. After a difficult year that played out publicly, the IWK approached Amanda, a trusted financial professional in Nova Scotia, to be its interim CFO. She began her permanent position as COO in April.

One of the first projects Amanda is co-leading is the development of a three-phased Critical Care

Redevelopment project of the Neonatal Intensive care unit (NICU). In April, the first stage was completed with the opening of NICU North—a state-of-the-art, world-leading unit with nineteen private rooms where parents can stay with their critically ill newborns 24/7. The IWK Foundation remains focused on raising the remaining funds needed to complete the second phase of the NICU redevelopment, which is scheduled to open in the spring of 2019, followed by the Pediatric Intensive Care Unit in 2020.

“I am grateful for the opportunity to focus on improving the health of women, children, and families in the Maritimes,” Amanda says. “With the leadership of a new CEO, Dr. Krista Jangaard, the IWK is navigating a changing health system, addressing increasing demands and complexities facing staff, and at the same time leveraging the organization’s strong voice to represent the interests and needs of the patients and families it serves.”

Amanda’s journey demonstrates how pursuing the CPA designation and continually pushing yourself to learn more led her to a position in which her high-level decisions can significantly improve the lives of many individuals and families.

CPD GOES GREEN

The CPD Green Initiative is a significant move towards making all CPA Nova Scotia CPD courses paperless. Feedback from our members and our desire to become a more environmentally friendly organization fueled this initiative.



How do I receive and download the course material?

Five days before the start date of your course, you will receive a course confirmation email that will contain a link to your course registration. By clicking this link, you will be able to access and download the course materials.

You can also access your course materials by logging in to your member portal on the CPA Nova Scotia website, clicking on the “Professional Development” tab, and proceeding to “My CPD Courses.” The materials will become available on the member portal approximately five business days before the course start date.



Still have questions?

Contact Juanita Onochie at jonochie@cpans.ca

Email comments or questions about this article to feedback@cpans.ca

In what format will the course materials be?

The course materials will be available as an interactive PDF file. You can take notes and highlight passages electronically—much the same as on a hard copy—with the benefit of searchable text to quickly find the information.

Will there be printed copies of materials at the course?

No, there will not be any printed copies of materials at the course. You should download the course materials in advance, save them onto your electronic device, and bring your device to class. If you prefer to follow along using a hard copy, please print out the course materials before your arrival.

CPA Nova Scotia will not print materials for you.

Can I share my course materials with others?

No, course materials cannot be shared. Copyright protects these materials and they are licensed for use by CPA Nova Scotia only. All rights are reserved. No part of any course material may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means (photocopying, electronic, mechanical, recording, or otherwise).

Will the cost of CPD courses be reduced?

No, the cost will not be reduced. However, CPA Nova Scotia will not be raising the price of CPD courses from the previous year. The costs associated with hosting CPD sessions are increasing, but by going paperless, we can keep the registration costs the same for this year.



What Gets Practitioners into Trouble

Each year, CPA Nova Scotia receives approximately fourteen complaints about member conduct. Considering the fact that CPA Nova Scotia now has more than 4,100 members, the chances of having a complaint lodged against you in any given year are minimal. Over the course of your entire career, however, these chances increase when certain factors are involved—and this is particularly true for practitioners, being members who offer public accounting and regulated services.

More than half of the complaints we receive in a typical year relate to members who provide public accounting and regulated services. This is not surprising, because any individual who provides professional services to the public is more likely to trigger a complaint.

Moreover, when the conduct of a member in industry, government, or education is called into question, there are usually other avenues for public complaints and dispute resolution.

A complaint can be costly for practitioners and responding to one can distract you from other professional duties. Recognizing this, we wanted to share some guidance to help public practitioners stay onside with the CPA Nova Scotia Professional Code of Conduct (CPA Code) because although each complaint is unique, there are several common themes.

This article was prepared by the CPABC's Ethics Department. It first appeared in the July/August 2018 issue.

Five Common Problem Areas

1. Poor communication

Currently, the most common thread among complaints is a CPA's failure to communicate properly. This can mean:

- failing to communicate in a timely fashion when repeatedly asked to do so (whether by clients, other CPAs, or CPA Nova Scotia), or failing to respond to a client's requests. Unreturned calls can quickly become a problem—one that takes far more time to resolve than simply answering the call in the first place.
- using an inappropriate tone and/or communicating inappropriate content.
- not communicating clearly or thoroughly. For example, a complaint may arise if a CPA neglects to create an engagement letter for their client or if the engagement letter they have created omits essential aspects of the professional services to be rendered.

2. Change-of-accountant tensions

Not communicating or cooperating with a successor accountant can also get members into trouble. Successor accountants can and do contact us to complain about a predecessor accountant's failure to cooperate and to express concerns about the quality of work previously produced.

Tensions can also arise when fees are outstanding. When a former client has not paid a CPA's bill, the predecessor and successor may disagree about whether documents should be sent to the successor or returned to the client. We recommend that CPAs who find themselves in this situation review rules 302 and 303 of the CPA Code, along with the related guidance.

3. Tax Practice and capacity issues

When assessed with penalties, interest, and costs, it is not uncommon for a client to allege that their CPA failed to deliver statutory filings on time. To safeguard against such allegations, public practitioners should ensure that they have adequate systems in place to follow up on outstanding questions with clients and properly track filing deadlines.

It is also crucial for CPAs to limit their services to their areas of greatest strength and to avoid practising in areas of specialization in which they lack sufficient expertise. Certain types of professional services—such as specialized US tax services, for example, require specialized knowledge and/or experience. It is important for CPAs to know when they have crossed over to a territory in which they lack the skill set or knowledge base needed to render services to clients effectively.



The graphic features the CPA logo (Chartered Professional Accountants Nova Scotia) in the top left. The word "CONVOCAATION" is written in large, gold, textured letters across the center. Below it, in smaller white text, is "The Halifax Convention Centre • February 23, 2019". At the bottom, the words "Save the Date" are written in large, bold, white letters.

4. Concerns about objectivity and independence

CPA Nova Scotia also receives complaints from CPA clients who are involved in family or marital disputes. A common mistake for members is to continue working for one of the feuding parties without clarifying which services they will be providing and to whom. In such cases, it is not unusual for the other party to question the public practitioner's professional objectivity.

5. Improper registration and inadequate liability insurance

CPAs must register a firm with CPA Nova Scotia before they offer public accounting or other regulated services. Visit the Public Accounting Services section of the CPA Nova Scotia website for the information needed to obtain the proper certification and licensing as required by CPA Nova Scotia

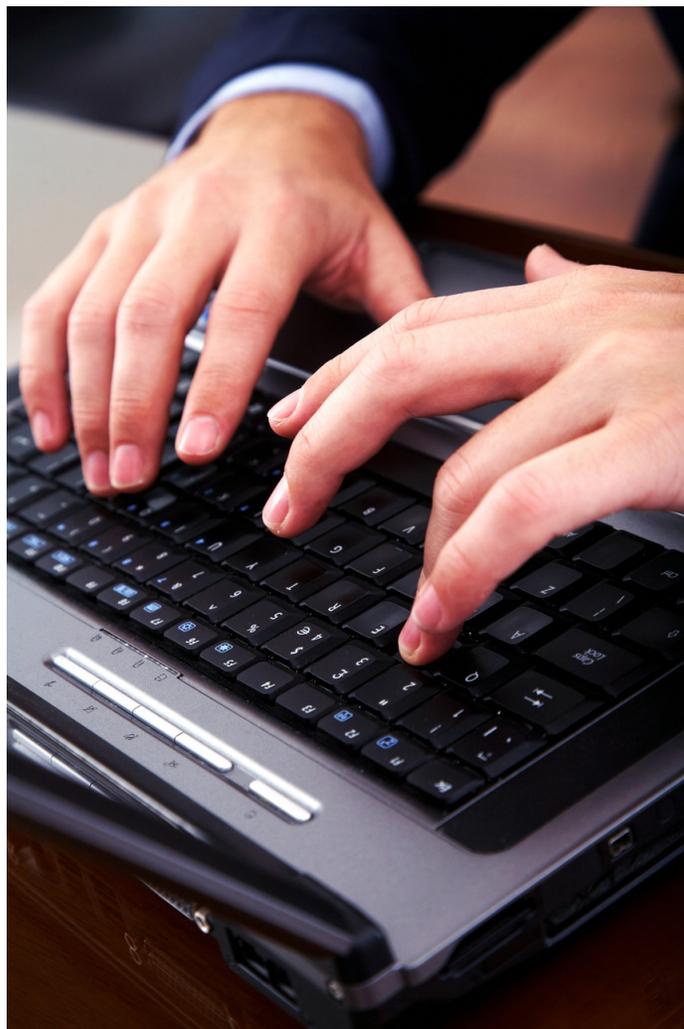
The Consequences of Breaching the CPA Code

If CPA Nova Scotia receives a written complaint, a formal complaints and discipline process is initiated.

Key Messages

As mentioned at the beginning of this article, we receive relatively few complaints about our members' conduct. That's good news, indicating that most CPAs know and adhere to the rules, both in spirit and in practice. We encourage you to keep up the good work and keep complaints at bay by:

- communicating effectively and often;
- ensuring systems are set up to meet all necessary deadlines;
- practising only in areas where you have the expertise and proper registration and insurance;
- taking care when family disputes erupt among existing clients and proceeding with the utmost caution; and
- remembering to take the high road, no matter what the circumstances!



Want Additional Guidance?

For your reference, the Chartered Professional Accountants Act, CPA Nova Scotia Bylaws, and CPA Nova Scotia Code of Professional Conduct can all be accessed online at cpans.ca.

For further assistance on the complaints and discipline process, contact Carol Barr, Director of Professional Conduct, at 902.425.7273 ext. 232

For further assistance on professional standards, call Bruce MacInnis, Director of Professional Standards, at 902.425.7273 ext. 234.

Congratulations to Nova Scotia's Newest FCPAs

The FCPA designation is a prestigious honorary designation awarded to CPAs who, through their outstanding career achievements and community leadership, bring distinction to the accounting profession and serve as role models to others.

Wenda Bennett, FCPA, FCA
Retired
CPA Nova Scotia



Wenda Bennett epitomizes a standard of professionalism to which many aspire. She dedicated the majority of her career to the Institute of Chartered Accountants of Nova Scotia (ICANS), and after the merger, to CPA Nova Scotia, until her retirement in 2018. A graduate of Mount Allison University with a Bachelor of Commerce: Accounting, Wenda earned her Chartered Accountant designation in British Columbia in 1975. She spent more than two decades as the Director of Professional Standards for ICANS, responsible for coordinating and administering the Professional Standards Review, Practice Advisory Assistance, and Professional Liability Insurance Programs.

As the Director of Professional Standards, Wenda was heavily involved in the evolution of the CICA Practice Inspection Program to the CPA Canada

Standardized Program. She was also involved in several CPA Canada committees and working groups that developed the Standardized Program. Wenda served as a tremendous resource during unification with the development of CPA Nova Scotia's Act, Bylaws, Code of Conduct, and Public Accounting certification. Wenda took great pride in her work, and her peers praise her as a professional who always went above and beyond the call of duty, even delaying retirement until she was satisfied with the development of the Practice Inspection Program and other new processes post-merger.

Peter Downes, FCPA, FCMA
Founder & CEO
Profiles Caribbean Inc. & Business Advisory Services Inc.



Peter Downes stands out for his outstanding and varied attainments in international business, and for his leadership in his work and the community.

Peter has over forty years of experience in the accounting field, having worked in professional accounting, financial services, and oil industries, and has more than three decades of senior management experience. He established Profiles Caribbean Inc. in 1994 to help organizations to hire, promote, manage, and develop people using technologically advanced human resource tools and services. Peter is also the founder and CEO of Business Advisory Services Inc., providing audit, accounting, tax, and advisory services to its clients since 1997.

His extensive experience and training over the years have helped to provide tremendous assistance to the development of mainly small and medium-sized businesses in Barbados. He was the recipient of the 2003 Barbados Small Business Association (SBA) Award for Excellence in Entrepreneurship and their 2008 Entrepreneur of the Year and Sectoral Group Award for Professional Services.

Peter is currently a director of several companies in both Barbados and Canada. He has sat on the Executive Council and Council of the Barbados Chamber of Commerce and Industry (BCCI) for four years, as well as chaired the Board of BCCI-BEC Holdings Inc.

A Rotarian for more than twenty-five years, Peter was a Past President of the Rotary Club of Barbados West and Past District Secretary for Rotary in the Caribbean region. Most recently, he was the Rotary District Governor's representative in Barbados from 2015 to 2018.

John MacNeil, FCPA, FCA
Partner
Grant Thornton LLP



John MacNeil is a well-known and respected leader in the Cape Breton business community. As a partner at Grant Thornton LLP, with more than three decades' worth of experience, John holds many roles at his firm and in his community. He recently completed a twelve-month certification process to obtain the Family Enterprise Advisor (FEA) designation through the Institute of Family Enterprise Advisors. With this experience, he provides his clients with strong and clear business advice when helping with generational transitions, which is one of the most critical challenges family enterprises face. John also leads Grant Thornton's provincial Aboriginal sector. He has built a strong reputation in the First Nations communities and has become a go-to for many Aboriginal organizations in Nova Scotia.

John goes above and beyond for his community, and those organizations to which he lends his time have grown significantly thanks to his contributions. During his twelve years on the Cape Breton Partnership board, he was instrumental in guiding the Partnership from its early formative years to become an organization that is a leader in the Atlantic Canadian economic development field.

Most recently, John has been heavily involved with the Cape Breton Chamber of Commerce as President, participating in all events and functions, and assisting with recruitment as part of the hiring committee for the new Chamber CEO.

Michael A. Pickup, FCPA, FCA
Auditor General of Nova Scotia
Office of the Auditor General of Nova Scotia



His peers praise Michael Pickup for being innovative and adaptable. Michael began his ten-year term as Auditor General of Nova Scotia on July 4, 2014, and has since made many positive changes to how the office brings its messages to Nova Scotians. He has helped increase the public understanding of what accountants and auditors do and has demonstrated how that work adds to public sector accountability. Michael obtained his Bachelor of Arts from Acadia University with a focus in Canadian economics and political science, and earned his Chartered Accountant designation in 1992 in Nova Scotia.

Michael serves on CPA Canada's Auditing and Assurance Standards Board, which sets assurance and related standards for the profession across Canada. He began his three-year term on April 1, 2017. Michael also contributes to the international advancement of the auditing profession through training and presentations with the Canadian Audit and Accountability Foundation in Africa and Thailand, and his involvement in a Norwegian-led international peer review of the United States' Government Accountability Office.

Most recently, Michael became a published author with the release of his first book, *Nan-Made: How a Grandmother Made a Man*. This book of twenty-five short stories about a boy and his grandmother has spent many days as a Number 1 Bestseller on Amazon Canada.

Byron Rafuse, FCPA, FCMA

Deputy Minister

Nova Scotia Department of Finance and Treasury Board



Byron Rafuse embodies all the attributes expected of a Chartered Professional Accountant; his peers respect him for his professionalism, knowledge, and integrity. He began his career with the Provincial Government as a summer student in 1982 and became a permanent employee in 1984, progressing from an entry-level clerk position to Deputy Minister of Finance and Treasury Board.

As the Deputy Minister, Byron helps manage the financial affairs of the province, including taxation, budget, and government accounting. He also manages regulation of the financial services, pension, and insurance industries.

Byron has thirty-five years of public service experience, including senior positions at the departments of Finance, Solicitor General, Justice, and Health. He joined the Department of Finance and Treasury Board in September 2004 as Controller. In March 2010, he became Associate Deputy Minister and was then promoted to Deputy Minister in June 2016.

Byron is also noted for his commitment to his community, having served on the board of the Canada Games Centre and as coach of his daughter's soccer team. He also served on the boards of the Teachers' Pension Plan, Superannuation Pension Plan, and the Public Sector Accounting Board, and currently sits on CPA Nova Scotia's Complaints Committee.

Marlene Usher, FCPA, FCA

CEO

Port of Sydney Development Corporation



Born and raised in Sydney, Nova Scotia, Marlene Usher has become a trusted and respected businesswoman and community advocate over the past three decades. She received her Bachelor of Business Administration degree from Cape Breton University in 1989. She began her career with KPMG and earned her Chartered Accountant designation in 1992, receiving recognition for achieving the David Hope Honour Roll.

In March of 2007, Marlene was appointed by the Federal Minister of the Atlantic Canada Opportunities Agency as the Acting CEO of a federal Crown Corporation, ECBC, charged with economic development. In February 2015, Marlene accepted the position of CEO of the newly incorporated Port of Sydney Development Corporation, overseeing

the day-to-day operations of the port, which include cruise and industrial traffic, real estate, and business development.

Marlene was recently a member of the Cape Breton University Board of Governors and is presently a member of the Verschuren Centre for Sustainability in Energy and Environment at Cape Breton University. She has been the spokesperson and champion of the United Way campaign in her community and was the Chair of the Board for the Cape Breton Regional Hospital Foundation from 2014 to 2017. Currently, she is on the Board of Governors of the Nova Scotia Community College, serving as incoming Chair of the Audit Committee, and is also on the Executive Committee of Destination Cape Breton.



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