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NOVA SCOTIA

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NOVA CPA

FEATURE

Celebrating The 2019 CFE
Writers

INTERVIEW

CPD Instructors' Perspective on
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FAQ

CPA Nova Scotia's CPD
Virtual Classroom

CONGRATULATIONS TO THE 113 SUCCESSFUL CFE WRITERS

Celebrating the achievement
digitally



A Message from CPA Nova Scotia's President & CEO

Dear Members,

Let me start by saying that 2020 has been anything but predictable. I sincerely hope you and your families have all fared well and I wish you continued health.

Every year at CPA Nova Scotia, we look forward to two key celebrations: our annual Convocation and our Member Awards Dinner. Given the current COVID-19 pandemic, we have made the difficult decision to cancel both in-person events this year.

In consultation with this year's graduates, we are using this issue of NOVA CPA to commemorate the 113 Nova Scotia students who passed the Common Final Examination in 2019 until we can celebrate together again. On page 05, you will find Fay Dickinson's valedictorian address. I encourage you to also check out the links in the article that will take you to CPA Nova Scotia's video convocation and graduate biographies. To the graduates, from CPA Nova Scotia and its members, congratulations on your achievement!

In the coming weeks, you will receive more information about the announcement of the member award winners and how we plan to celebrate them.

Finally, I want to assure you - our members - that we are here for you and we will support you in any way we can as we adapt to our new normal.

Sincerely,



PATRICIA TOWLER, BA, JD, LLM, CIC.C
President & CEO, Chief Legal Officer

CPA NOVA SCOTIA STAFF

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YAY, YOU DID IT!


Celebrate!

We are unable to come together this year and celebrate as we usually do because of the COVID-19 Pandemic. However, this achievement should not go unnoticed.

CPA Nova Scotia Celebrates the 113 successful Common Final Examination writers from 2019

[WATCH THE VIDEO](#)

[VIEW THE PROGRAM](#)



VALEDICTORIAN ADDRESS 2020: FAY DICKINSON

Fay Dickinson is this year's valedictorian. Each year, the student who earned the highest examination grade in Nova Scotia is asked to speak at convocation. Fay not only earned the top grade in Nova Scotia, she also made the National Honour Roll. The Honour Roll is made up of students who completed the exam in the top one per cent.

The address was written by Fay and was intended to be given at this year's convocation ceremony in May 2020. It has been printed with her permission.

First, let me begin by saying what a privilege it is to represent you tonight. Like many accountants, I can't say that public speaking is one of my favourite things, but if the CPA program has taught us anything, it's the importance of being able to push ourselves outside of our comfort zone and embrace "excellent learning experiences."

While we may have all taken the same program and written the same CFE, each and every one of us would have been faced with unique circumstances and challenges over the past few years. Regardless of what those challenges were, we should all be proud of getting through such a gruelling program, and the opportunities that await us were surely worth the sleepless nights.

Very few of us could have made it through this experience alone. So let's take a minute to thank all our families, friends, and coworkers for their support. For me, it was my fiancé Matt who forced me to find some life balance in the summer leading up to the exam. The partners and staff at Baker Tilly and my mother, who brought me a slice of lucky

cheesecake before every exam (including all three days of the CFE), were also key supporters. It is so easy to overlook how important these support systems can be, but I can honestly say I would not be here if it were not for them. So I'd like to propose a toast to everyone who got us to where we are now – cheers!

Another thing the program has taught us is the importance of time management and keeping our word count down, so I'll keep this short. Though for now, we're all just happy to finally be finished, I hope that eventually, we will look back on this experience with fond memories. Never in my admittedly short life have I grown so much as a person as over the last two-and-a half years, and I imagine the same might be true for you. But of course, this is not the end, but rather the beginning; we are a driven group of people, and we will all go on to do amazing things. In the words of the immortal Dr. Seuss, "You have brains in your head. You have feet in your shoes. You can steer yourself any direction you choose."

Congratulations

Caroline Adye
Halifax

Amy Burt
Halifax

Manali Dutta
Halifax

Kate Gratto
Coalburn

Sanjida Khan
Toronto, ON

Taylor Andrews
Enfield

Taylor Burton
Sydney

John Eckkert
St. John's, NL

Ian Gullage
Nictaux

Min Suk Kim
Halifax

Evan Baillie
Sydney

Taylor Cameron
Oakfield

Andre Edwards
Halifax

Matthew Haley
Bedford

Bethany King
Brookfield

Jeff Bandy
Dartmouth

Joseph Cannings
Dartmouth

Morgan Faulkner
Halifax

Whitney Helpert
Halifax

Bradley Knight
Halifax

Jordan Baril
Bedford

Geoff Cochrane
Halifax

Anna Ferguson
Halifax

Colleen Horn
Dartmouth

Rebecca Kreft
Halifax

Hilary Beck
Halifax

Joseph Collins
Halifax

Andrew Foster
Bedford

Christie Huntley
Lucasville

Paayal Lalchandani
Halifax

Scott Boutillier
Hacketts Cove

Christian Cort
Halifax

Melanie Garland
Baddeck

Stephanie Hutt
Halifax

Sean Langille
Dartmouth

Lisa Brousseau
Timberlea

Colleen Cullum
Bedford

Danielle George
Halifax

Pengpeng Jiang
Halifax

Michael Langlais
Lancaster, ON

Kayla Brown
Hammonds Plains

Fay Dickinson
Halifax

Amy Gibson
Halifax

Kelsey Keddy
Halifax

Dylan Lanktree
Halifax

Rachel Brown
Brookfield

Brandon Doucette
Wedgeport

Laura Gilroy
Bedford

Abeir Khalek
Halifax

Jerica LeBlanc
Halifax

Robin Burnell
Dartmouth


Jeff Drover
Dartmouth

Katelyn Gordon
Halifax

Aaron Khan
Dartmouth

Monica LeBlanc
Halifax

Dongfang Liang Halifax	Pavel Maliougine Beechville	Francesca Radelich Bedford	Alexander Tanner Eastern Passage	Aynsley Whittaker Halifax
Hao Liang Halifax	Reena Manubay Beechville	Jessica Rafuse Halifax	Alexander Taylor Fall River	Dana Wiebe Dartmouth
Donald Lobban Halifax	Dane Marshall New Glasgow	Norman Raynard Halifax	Rebecca Tetreault Cole Harbour	Gregory Williams Enfield
Drew MacCormack Falmouth	Alexandre Maurice Porter's Lake	Luke Richardson Bridgewater	Emily Thibeault Halifax	Shiyuan Yang Bedford
Molly MacDonald Toronto, ON	Lisa McArthur Dartmouth	Jo-Anne Robertson Dartmouth	Karilyn Thompson Lakeside	Jing Yu Sydney
Kyla MacDougall Halifax	Patrick McIlwrick Halifax	Lauchlin Routledge Halifax	Nicole Tower Little Harbour	Qiang Zhang Halifax
Colin Mackinley Halifax	Nandie Mirembe Halifax	Corey Roy Halifax	Viet Tran Ferguson's Cove	Minli Zhu Halifax
Andrew MacKinnon Lower Sackville	Benjamin Napier Halifax	Ayano Royale Halifax	Adam Trowsdale Halifax	Sergiy Zhyznomirskyy Halifax
Aleisha MacLeod-Smith Stellarton	Sarah Nickerson Middle Sackville	Michaela Scherger East Lawrencetown	Jordan Tumbas Halifax	Emily Zinck Halifax
Cara MacPhee MacKay Siding	Macaskill Oland Halifax	Olywafoyinsayemi Senanjo Halifax	Matthew Watson Halifax	
Nicole MacPherson Halifax	Kale O'Toole Sydney Mines	Andrew Snyder New Glasgow	Qian Wei Halifax	
Janet Maguire Halifax	Nicholas Parker Newport	Rebecca Struthers Bedford	Geoff White Lower Sackville	

The background of the page features a light blue gradient with a network of white hexagonal lines. Various white icons are scattered throughout, including a smartphone with a Wi-Fi signal, a padlock, a power button, a dollar sign, a speech bubble, a credit card, a robotic arm with a Wi-Fi signal, and a circular arrow with squares. In the center, a hand is pointing upwards towards a white cloud icon that has several lines radiating from it, resembling a brain or a network hub.

TRANSITIONING TO THE CPD VIRTUAL CLASSROOM: FROM THE INSTRUCTORS' PERSPECTIVE

CPA Nova Scotia and its CPD instructors, like every other organization around the world, had to adapt to online learning quickly due to the COVID-19 pandemic. This transition was not new, and online learning has been on the upswing in recent years, but the move to a completely online classroom has required adjustments and patience from both instructors and participants.

It has become clear that this new way of learning is here to stay, and it is essential that instructors, members, and organizations become knowledgeable and comfortable with the technology. Two of CPA Nova Scotia's CPD instructors, Jeremy Scott and Michael Kennedy, took the time to speak with us about their transition to online learning and how participants can get the most out of this new approach.

How did you make the transition to online learning?

JS: For me, the transition has been happening for quite some time. When I first became a learning instructor, everything was in person. Over the past several years, with the increased acceptance of technology, I had begun to experiment with online training and webinars. The recent pandemic has undoubtedly escalated the use of online learning tools.

MK: I found the transition relatively easy; I teach at Saint Mary's in the executive program, and we were in the phase of switching courses online before the pandemic hit. I had also used teleconferencing in my time in the military, so I feel reasonably comfortable with the technology.

How has your teaching style or course content changed?

JS: There are a few things that I have changed about my style. First and foremost, I think it's a lot easier to read body language and other non-verbal cues when you are in a classroom setting. With online learning, I have had to adjust how I interact with the audience, becoming perhaps a little more engaging with pre-scripted questions and activities, as opposed to being more off-the-cuff. The other thing I have changed is how frequently we take breaks. I think more frequent breaks are required when we are trying to focus on screen time.

MK: The way I teach has not changed a lot. My style has always been to talk about an issue and get a discussion going. The way Zoom is set up, I am still able to facilitate those discussions with the breakout room feature, which is excellent. Where I find the most significant change is in the feedback you get from your audience. When I am in a classroom, I can take things in from body language and get a sense of the atmosphere in the room. You don't quite get the same sense from an online classroom, especially if participants don't turn their cameras on.

How can participants adapt to get the most out of online learning?

JS: I think the biggest thing for the participants is to ensure they put as much effort into learning how to use the technology as possible. If the participants do not get comfortable with the technology, they will have a hard time getting the most out of the training session.

MK: Use your video and participate. We still need the face-to-face connection, even online. In my sessions, we learn from discussion. So you need to be participating and interacting, and that is easier with the camera turned on.

About the Instructors

Jeremy Scott, LLB has a boutique tax practice focused on assisting clients with their indirect tax needs. He was a partner at one of the largest Professional Services Firms in Canada and also served as the head of tax Empire Company Limited (Sobeys). For over 17 years, Jeremy has been proactively advising clients with respect to the application of tax and representing them during all stages of tax audits, appeals and objections. Jeremy's practice is focused primarily in the area of indirect tax such as the Federal Goods and Services Tax/Harmonized Sales Tax, and Provincial Sales Tax, Tobacco Taxes, Fuel Taxes, as well as Environmental Stewardship Levies. He has written articles for tax publications and has presented numerous tax conferences, seminars and professional development workshops on the local and national stage.

Michael Kennedy, BSc, CAE, MEd, facilitates numerous seminars on leadership and communication to a wide audience throughout Canada. He presents several seminars through the SMU Executive Professional Development program. A retired Lieutenant-Colonel in the CAF, he served in numerous leadership positions, working with military and civilian staff. Michael has had to navigate many large change initiatives and challenging environments. He brings a wealth of knowledge and personal experience to his seminars.



What would you say to a CPA who might be apprehensive about online learning?

JS: Be optimistic. There are a lot of positives that can come from this. Accepting online learning means we have access to many more options. No longer are we limited to the courses provided in our communities. Further, with pre-recording and playback sessions, we have an opportunity to make learning more flexible and something we can fit around our existing schedules.

MK: Spend time getting to know the technology. Zoom has a lot of tools and features that can aid in the online learning process, but you need to spend the time to learn it. Download the software before a session and practice with a friend, call a loved one and use the features.

Do you think online learning is here to stay?

JS: Absolutely. I am sure we will return to some in-person sessions, but I think we are all seeing the value in the ease of use that is afforded by online learning.

MK: It is here to stay. Regardless of when we return to the classroom, we are going to see more and more online classes because of the advantages they offer, such as catering to a larger geographical audience, less travel time, and so much more.

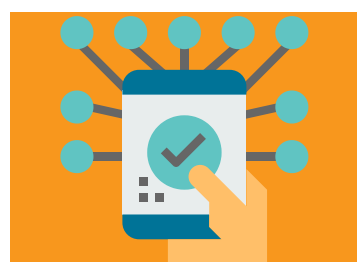
Any final thoughts?

JS: I think we are just scratching the surface with respect to how online learning will change the way we view professional development. Online learning should allow for access to a vast array of information in several mediums. I think we will be able to better size the information into bite-sized chunks – perhaps sessions as short as 15 or 20 minutes, as opposed to trying to force online learning into traditional hours or days-long sessions that can sometimes leave participants overwhelmed and exhausted.

MK: Find a place in your home where you are comfortable taking a call or participating in a session. Zoom also offers you options to upload a green screen background. Take the time to learn the technology, and I promise you it will be worth the time.



Stay up-to-date with your CPD hours by signing up for one of CPA Nova Scotia's virtual classroom sessions



CPD Virtual Classroom Stats

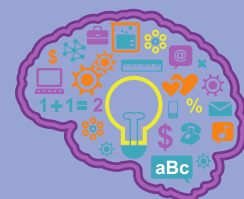
97% of participants were "satisfied" or "very satisfied"

"smooth & seamless"



160 Members attended

19 virtual classes in spring 2020





FREQUENTLY ASKED QUESTIONS

CPD VIRTUAL CLASSROOM

CPA Nova Scotia has moved all CPD courses online to adhere to Nova Scotia's public health guidelines during the COVID-19 pandemic. Our top priority is to continue to offer relevant and useful continuing professional development courses, while keeping our members, instructors, and staff safe.

What training platform will be used?

The session will use the Zoom Conferencing solution as the training platform. The solution works with virtually all computers, and sign-up is free.

How do I access the webinar via Zoom Conferencing?

A meeting link, ID, and password will be included in the Course Confirmation email you will receive five business days before the event.

I'm not sure how Zoom works. How can I prepare myself?

You can do a test meeting to familiarize yourself with Zoom. Follow these instructions on the Zoom website.

How do I hear the audio portion of my online training?

You have two options. The first option is to listen through your computer's audio system. The second option is to dial into the online training session using your phone. Follow these instructions on the Zoom website to test your audio.

What device do I need to participate?

You can participate on your computer, iPad, iPhone, or Android-powered tablet or phone.

How early may I log into my online training session?

You should log in a few minutes prior to the start of the webinar to ensure that you can connect properly.





Meet CPA Nova Scotia's Board of Directors

CPA Nova Scotia welcomed three new board members at the AGM in September.
To learn more about the Directors visit cpans.ca

Geoffrey C. Baldwin, CPA, CA - Chair
Jamie O'Neil, CA, CA - Secretary, Vice Chair
Jacqueline E. Poirier, FCPA, FCGA, Treasurer

Diane MacConnell Cameron, CPA, CA, CRM
Michael Hurley, CPA, CMA
Daphne Jenkins, CPA, CA
Dr. Natalia Kochetova, PhD, FCPA, FCMA
Ayorinde Makanjuola, CPA, CGA, ACCA (UK)
Laura Roseveare, CPA, CA
Jeanne Saulnier, CPA, CMA
Calla Farn, MBA - Public Representative
Dr. Jeff Williams, BSc., DDS, MBA - Public Representative



Home Office Expense Deductions During the Pandemic

Written by: Ben Burci, CPA, CA, Baker Tilly

With the recent increase in work-from-home arrangements due to COVID-19, many taxpayers may now be eligible to claim a deduction for their home office costs.

Employees

Employees working from home are eligible to claim certain work-from-home expenses if they obtain a signed Form T2200, Declaration of Conditions of Employment, and meet one of the following conditions:

- the employee principally (more than 50 per cent) performs the duties of their office or employment from the home office space; or
- the employee uses the home office exclusively for the purpose of earning income from their office or employment, and on a regular and continuous basis for meeting customers or other persons.

Once the requirements are met, employees may deduct expenses related to utilities, maintenance, and rent based on the percentage of the work space related to the total finished area of the home. Employees on commission may also claim deductions for property taxes and home insurance from their commission income. Two notable exclusions from eligible expenses are mortgage interest and capital cost allowance (CCA). Also excluded are any expenses reimbursed by the employer.

Form T2200 also allows for the potential deduction of costs related to vehicle expenses, office rental, supplies, cell phones, assistant salaries, and tools. Eligibility requirements for the deduction of these expenses are very specific and can be restricted to salespeople, apprentices, and employees on commission. Specific eligibility criteria for each of these expenses should be reviewed prior to deducting.

A recent administrative ruling from the CRA also allows employers to provide employees with a tax-free reimbursement of up to \$500, supported by receipts, to cover the cost of computer equipment for setting up a home office during the COVID-19 pandemic.

Partners and shareholders

Business owners who have not previously worked from home might also have found themselves in a new work-from-home situation due to COVID-19. They might now be eligible to claim a deduction relating to home office expenses.

There are two common ways for business owners to deduct home office expenses:

- A company or partnership pays rent for the home office space, against which the partner or shareholder deducts expenses.
- Home office expenses are charged back to the company as a contribution by the shareholder or partner.

In both cases, the company or partnership is the entity claiming the deduction. However, the first approach may result in unintended GST/HST implications.

For home office expenses to be deductible, one of two criteria must be met:

- the workspace is the principal place of business (more than 50 per cent); or
- the workspace is used exclusively for the purpose of earning income from the business and is used on a regular and continuous basis for meeting clients, customers, or patients of the business.

In contrast to the deductions available for employees, mortgage interest and CCA can be included as part of the deduction. However, CCA should likely be avoided to prevent future loss of the principal residence deduction.

Over the years, the CRA has issued numerous interpretations and rulings on deducting home office expenses for employees, partners, and shareholders. Some of those rulings have resulted in denied claims, where the CRA considered that the “more than 50 per cent” requirement was not met. In other cases, the “regular and continuous basis” requirement for meeting with clients and others was the sticking point. CRA Technical Interpretations 2013-0481171E5 and 2009-03375117 state the CRA’s policy that “meeting customers or other persons” is limited to face-to-face meetings. As with nearly everything related to COVID-19 and the “new normal,” historical approaches may no longer have the same relevance.

Bruce Ball from CPA Canada, in his blog on May 14, 2020, noted that the CRA is reviewing the rules for deductible home office expenses relating to employees and how the rules should apply during COVID-19. He also stated:

"From our discussion with the CRA, it appears that the legislative requirement that the home office is 'the place where the individual principally performs the duties of the office or employment' could be applied to the period in which COVID-19 measures are in place. This would mean that the requirement would not have to be met for the whole year."

CRA has drafted a simplified version of the T2200 and has started consultations with various stakeholders including CPA Canada to get feedback on the draft simplified form. There have been discussions with CRA about the need for the T2200 form and the potential administrative burden associated with the filing of millions of such forms. Until the CRA provides further clarification on its administrative policies in light of COVID-19, employees, partners, and shareholders should track expenses associated with their home office use and should monitor developments by staying in touch with their Baker Tilly representative.



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