

# NOVA CPA

## Q & A

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to a Successful Career

## ETHICS

Avoiding that "Oh No!"  
Moment



**DON BUREAUX  
ON BECOMING  
THE CPA YOU  
WANT TO BE**



## WELCOME

Dear Members,

We are excited to launch NOVA CPA, CPA Nova Scotia's new member magazine. The publication will be the hub of member stories, successes and achievements and a tool for keeping you up-to-date with important happenings in the profession and the services and resources available through CPA Nova Scotia.

The name of the publication, NOVA CPA, is a playful iteration and nod to our home province and the unification of Chartered Professional Accountants, creating a new harmonized community of like-minded professional individuals.

The magazine will be published three times a year, in late spring, fall and winter. NOVA CPA will be a reminder, three times a year, of how, together, the CPA profession is making an impact on Nova Scotia communities, the business community and the global economy.

Above all, NOVA CPA is your publication. The magazine will constantly be evolving to ensure it is relevant and informative. I invite you to share your thoughts on and suggestions for the publication, by emailing [feedback@cpans.ca](mailto:feedback@cpans.ca).

Welcoming you to the first issue of NOVA CPA,

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



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Avoiding that "Oh No!" Moment - Ethics Article

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Q & A: Verifiable vs. Unverifiable CPD Hours

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## DON BUREAUX ON BECOMING THE CPA YOU WANT TO BE

WRITTEN BY JESSICA GILLIS

Don Bureaux may have the title “President and CEO” of the Nova Scotia Community College (NSCC), but if you ask him, he is the Chief Ambassador Officer, who has the privilege of being the advocate for the students, faculty and staff of NSCC, as well as the province of Nova Scotia. Don believes that all Nova Scotians deserve to have access to education that allows them to identify and reach their potential. It only takes a few minutes of speaking with Don to realize that he feels incredibly humbled to be the public voice of NSCC, working diligently to change the narrative of Nova Scotia.

“This province has such an amazing set of assets and potential. We can compete with anybody in the world,” says Don. He believes that the Nova Scotia Community College was built with that in mind: to strengthen the economy and quality of life of Nova Scotians through education and innovation.

Being the President and CEO of a post-secondary institution may not be viewed by most as a typical CPA role. However, Don sees it as breaking the mould. He’s convinced that instead of thinking about fulfilling specific roles, CPAs should be asking themselves “What kind of CPA do I want to be?”

“If each CPA can answer that question, then I think we can use the thought processes, skills, values and principles we have in common in this newly shaped CPA community to effect a different and more positive narrative for the province of Nova Scotia.”

Don has “the privilege of running a post-secondary institution, with the touch points we have on society, with 25,000 students each year, and a faculty and staff that are off the charts in terms of being caring, compassionate facilitators of learning. To be the president of that, it’s the CPA I want to be.”

Don is confident he couldn’t have taken on this role without the training and work he’s done as a CPA: “the way of thinking, the thought process, the commitment to excellence, the ability to work in a team, the ability to be analytical—without those skills I would not have been able to succeed in this role as President and CEO.”

When asked what motivates him to do what he does every day, Don is quick to point out that he feels there is a big difference between motivation and inspiration. He feels motivation comes from a place of fear or deficit and that it should be inspiration that drives us to be our best.

“Inspiration,” explains Don, “is what we need to focus our time on. Especially now, there is so much fear and negativity in the world; imagine what we could do if people felt inspired.”



**“If people can answer ‘what kind of CPA do I want to be?’ then I think we can use the thought processes, skills, values and principles we have in common in this newly shaped CPA community to effect a different and more positive narrative for the province of Nova Scotia.”**

Don’s biggest inspiration: the NSCC graduates. Every June, the Nova Scotia Community College sees 5,000 graduates cross the stage, during twenty-one ceremonies over two weeks.

“I have the privilege of being at every ceremony and shaking the hand of all 5,000 graduates. I get to be there and watch them walk across the stage as they make the pivot from student to graduate, and hand them their certificate.”

Don’s tradition during the ceremonies is to ask each student that crosses the stage “what inspired you to come to NSCC?” Nine times out of ten, he says, they respond by pointing out someone special in the audience.

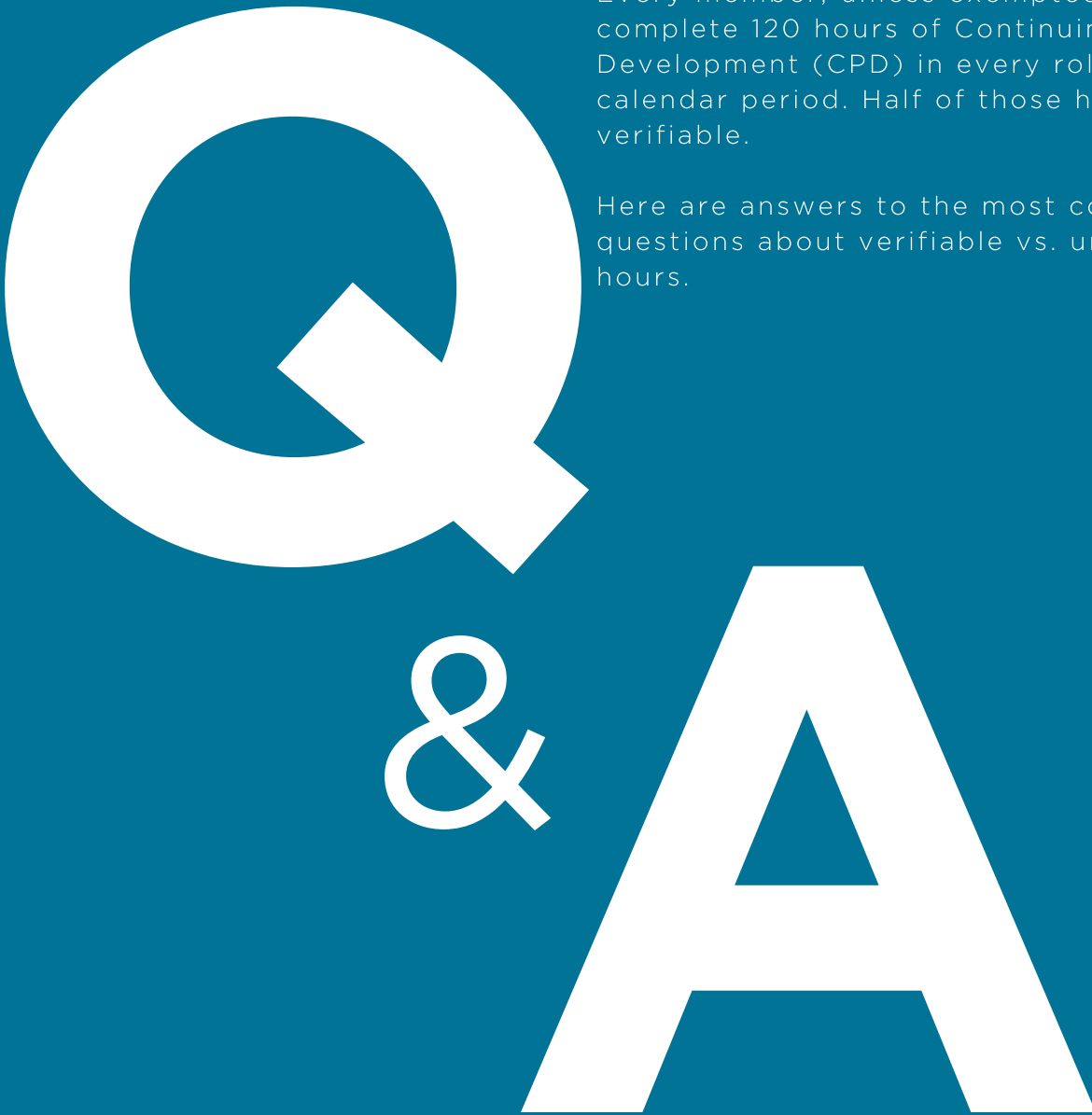
“When a graduate points out their child, in the audience, and they say, ‘I came here to create a better life for my child’ and I see a child in the crowd with a sign that says ‘Mom, I’m so proud of you,’ that’s what inspires me, and it never gets old.”

Photo: Don at one of NSCC’s June Convocations.

# VERIFIABLE VS. UNVERIFIABLE CPD HOURS

Every member, unless exempted, is required to complete 120 hours of Continuing Professional Development (CPD) in every rolling three-year calendar period. Half of those hours must be verifiable.

Here are answers to the most commonly asked questions about verifiable vs. unverifiable CPD hours.



## 1 What activities qualify as CPD?

Any learning and development that is relevant and appropriate to a member's work and professional responsibilities and growth as a CPA will qualify for CPD. CPD activities should develop new or existing competencies in areas that are relevant to a member's professional responsibilities and growth. It is up to the member's discretion to determine if something is a learning activity for him or her.



### Still have questions?

Contact CPA Nova Scotia's Regulatory Team at [registrations@cpans.ca](mailto:registrations@cpans.ca)

Email comments or questions about this article to [feedback@cpans.ca](mailto:feedback@cpans.ca)

## 2 What is verifiable CPD?

Verifiable CPD refers to learning activities that can be verified objectively. Verifiable CPD documentation should:

- describe the learning activity
- identify the provider of the activity, where applicable
- connect the member to the activity
- identify when the activity took place
- provide a basis for concluding that the number of reported hours is reasonable

The documents that existed or were created at the time that the CPD activity was undertaken shall support the substance of that activity. Some examples of verifiable CPD are:

- CPA Nova Scotia courses
- CPA Canada webinars
- In-house teaching or presenting on subject matter that would have resulted in a learning activity and that can be verified in presentation material, research reports or meeting agendas
- Conferences where there is evidence of attendance and agendas/schedules
- Research which results in a research paper, presentation or other material delivered externally by the member

## 3 What is unverifiable CPD?

"Unverifiable CPD" refers to learning activities that cannot be verified objectively (i.e. no documentation) and it is up to the member's discretion to determine if it is a learning activity. Members will not be asked to produce documentation for these learning activities in the event of an audit.





## Professional Development

CPA Nova Scotia is dedicated to providing the highest quality professional development opportunities to meet the continually evolving PD needs of our members.



## PD Passports

The PD Passports are a savings program for members taking multiple PD sessions throughout the year.



## Get Connected

CPA is more than a designation, it's a community and there are several ways to connect with fellow members, including social media, member and firm directories and volunteering.

# Take Full Advantage Of Your CPA Nova Scotia Membership



## Member Benefits / Savings Program

Members can take advantage of preferential rates for products and services provided by our participating partners.



## Career Support

Employers can post a job ad with us, targeting a qualified candidate pool. Members have access to the most up-to-date CPA qualified job ads.



## E-newsletters

CPA NS is committed to serving its members and the public with useful information. Our monthly newsletter and member magazine keep members up-to-date on important updates and news about the profession.

Stay Connected



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## KIMBERLY STEPHENS'S SCIENCE TO A SUCCESSFUL CAREER

WRITTEN BY JESSICA GILLIS

Having grown up in a small university town, Kimberly Stephens says her exposure to different career paths was limited. When the time came to decide what she would study in university, Kimberly considered her strengths: math and science. She seriously considered both as career paths, almost settling on a science degree before ultimately deciding to follow in her cousin's footsteps of becoming an accountant. "I always looked up to my older cousin as a role model, so when I realized that math was one of my fortes, the decision to pursue accounting as a career came naturally."

Kimberly began her career at PricewaterhouseCoopers after graduating from Mount Allison University. Her parents instilled in her from a young age that hard work and dedication were the cornerstones of building a strong and prosperous career. As the result, she says that she has always been motivated

by the sense of accomplishment. "When I began working at PwC, I always made sure I did well, even when that meant I was working 24/7 to meet a deadline," she says. "I live by the concept that you need to 'give it all you have.'"

For Kimberly, living by this motto also meant pursuing a professional designation. "I recognized early in my career that the skills acquired and sense of community that come with being a part of the CPA profession could only add to my career," she says. "I believe, in building a successful career, half of the equation is proving yourself with hard work and the other half is building a strong network."

After completing the Chartered Accountant designation, Kimberly felt confident that the skills and knowledge she had gained during the program would be applicable in other parts of the world and she decided to move to Australia for a year. She quickly landed a job with the Commonwealth Bank of Australia; an experience she says wouldn't have been possible without both her designation and work ethic. Upon her return, she decided that she would like to build her career in industry and because of her strong work ethic, her connections at PwC were happy to help her find those opportunities.

Kimberly has now proven herself to be a financial leader in Nova Scotia's biotechnology industry, providing financial leadership to Immunovaccine, a clinical-stage immuno-oncology company, and currently, as the CFO for Appili Therapeutics, an early-stage pharmaceutical company focused on meeting the needs of patients in infectious disease.

"It's a bit ironic I've ended up as a CFO in the biotechnology industry since I once considered getting a science degree. I love the industry, and I feel fortunate to apply my skills and experience here."





Another thing Kimberly has realized over the years is that her CPA designation doesn't only have to benefit herself. The skills and training CPAs have are invaluable to many non-profits. Kimberly is an advocate for her community, profession, and biotechnology industry. She acts as a big sister for Big Brothers Big Sisters, is the vice-president of the Atlantic chapter of Financial Executives International, and is the past treasurer of BioNova, Nova Scotia's life sciences industry association.

Kimberly recently became a business mentor for local entrepreneurs through an Innovacorp-led initiative. "I feel honoured I was asked to be a mentor in this program; the fact that I get to share my knowledge and experience with budding entrepreneurs, which in turn helps build our economy, is a positive experience for everyone involved."

However, closest to her heart is her role on the executive committee for Habitat for Humanity. Having been involved with the organization for many years, Kimberly has seen its growth and impact on Nova Scotia communities. "It's exciting to be a part of. We used to build one or two houses a year. We are now working on building six to eight, and even have a major development underway; the biggest in North America that we know of. We want to make a big impact, and I'm glad to be a part of this journey."

Kimberly happily gives up time in her busy schedule to work with these organizations because in her own words: "I've reacted to opportunities I've had in my career, opportunities I had because my network knew my work ethic and experience. I feel fortunate that as a CPA I have the skills and experience necessary to give back to my community and help those dedicated to building their dreams."

Photo: Kimberly Stephens and a volunteer at a Habitat for Humanity build site.



#CPDGoesGreen



# CPD GOES **Green**

**Lets Go GREEN Together**

Starting this fall, CPA Nova Scotia will no longer print CPD course materials but will instead offer electronic documents that can be downloaded to your device.

More information coming to your inboxes soon!



# AVOIDING THAT "OH NO" MOMENT

Each year, around the world, almost eight trillion text messages are sent.<sup>1</sup> As any parent of a teenager knows, texting seems to have replaced email (and the ancient practice of talking) as the preferred method of communication. But this form of communication also plays an increasingly significant role in the world of professional business—in dealings with colleagues and clients, and in the course of normal commerce. And while texting can enhance your ability to do your job—whether you work in industry, public practice, government, or another field—it can hinder it as well.



## What's the problem?

It wasn't long ago that emails became the bane of many professionals, creating an endless influx of messages. Step away from the desk or ignore your phone for an hour, and you'll find twenty more have arrived. Texting has only compounded the problem. The very nature of digital communication—received instantly and often demanding immediate attention—has created an environment that can hinder your professional success.

As author Lynne Agress puts it, emails and texts have “encouraged just about everyone to try their hand at writing off-the-cuff, with little or no preparation or forethought. As a result, lawyers, architects, accountants—all businesspeople, in fact—have been given an equal opportunity to embarrass themselves.”<sup>2</sup>

CPA British Columbia's ethics team has seen several examples of members and students who've hit “send” in the heat of the moment before thinking things through. While frustration may be understandable—for example, when a client or colleague sends a series of demanding texts late at night—there is never an excuse for unprofessional behaviour. Be aware that recipients of your texts can, and do, take pictures of the messages they receive—we know this because some have sent them to us at CPABC. In fact, increasingly, email and text communications are factoring into the complaints we receive.

### **Think, pause, reread. Think again, pause again, and then send.**

While frustration can be a factor, for most professionals, bad email/text experiences are simply the result of haste. Most of us have had an “Oh no!” moment when, for example, we've sent an email or text about a confidential matter to the wrong person. Here are some steps to avoid this embarrassment—and more importantly, a potential breach of privacy—in the future:

- Give communications your undivided attention. Don't multitask when responding to urgent messages, especially from clients or business partners. Compose your response when you're free of distractions.
- Copy as few people as possible. It is usually not a good practice to “reply all.”
- Save the address distribution list for last. For sensitive messages, wait until you've finished writing the message before carefully selecting recipients. This will prevent you from sending an incomplete communication to a group of people—including, perhaps, the wrong recipients.
- Beware of autocorrect, especially in texts. Although usually merely embarrassing and often humorous, mistakes attributable to autocorrect show that you didn't focus when drafting and sending your message.
- Beware of auto-complete recipients. Some communications programs auto-populate the names of recipients based on your previously sent messages, such as when you type in the first name of a person. Be careful that a message intended for “David Wood” doesn't go to “David Wong.”
- Check attachments. After you've inserted your attachments, be sure to review them again to make sure you've attached the right ones. We've seen examples where attachments were sent to the wrong clients, which is a breach of confidentiality. We've also seen examples where a professional has attached a working draft of a report to an email rather than the final draft.
- Don't hit “send” when you are angry or frustrated. The reasons are obvious.
- Encrypt or password-protect all sensitive attachments. If you do accidentally send an attachment to the wrong recipient, encryption or password protection will at least help ensure that the sensitive material in the attachment cannot be accessed.

1. Source: [statisticbrain.com/text-message-statistics](http://statisticbrain.com/text-message-statistics).

2. Lynne Agress, *Working with Words in Business and Legal Writing*, Cambridge, MA: Perseus Publishing, 2002.



## What are the rules?

The CPABC Code of Professional Conduct (CPA Code) applies to all communications. Per Rule 201.1 (Maintenance of the good reputation of the profession), CPAs must “act at all times with courtesy and respect and in a manner which will maintain the good reputation of the profession and serve the public interest.” An inappropriate email or text message could damage the reputation of our profession, so it’s important that—as professionals—we all work to ensure that our communications meet the high standards set by the CPA Code.

In a similar vein, Rule 202.1 (Integrity and due care) states that members must “perform professional services with integrity and due care.” This includes ensuring that all forms of work-related communications meet the high professional standards expected of CPAs.

Members and students must also ensure that privacy and confidentiality are key considerations when communicating, including via text. Appropriate measures include avoiding unsafe methods of digital communication when transmitting documents. Per Rule 208 (Confidentiality of information), members and students must, with few exceptions, “not disclose any confidential information concerning the affairs of any client, former client, employer, or former employer.”

Members and students are also required to “take appropriate measures to maintain and protect confidential information of any client, former client, employer or former employer.”

Finally, a word about documentation. While most CPAs are diligent in maintaining detailed working paper files,



some may not realize that all communications—including emails and text messages—in which client affairs or professional services are discussed, are likely to form an important part of a working paper file. Rule 218 (Retention of documentation and working papers) states that CPAs must “take reasonable steps to maintain information, including retaining for a reasonable period of time such working papers, records, or other documentation which reasonably evidence the nature and extent of the work done in respect of any professional service.” Additionally, the guidance to Rule 218 in the CPA Code includes a general recommendation that such documentation be retained for at least ten years—or indefinitely, in certain cases.

### **Do you need guidance?**

CPA Nova Scotia has a professional standards team that is here to help. You can call them for confidential guidance to ensure that you stay compliant with the Code when navigating difficult situations.

You can reach them at: 902.425.7273

This article was prepared by the CPABC's Ethics Department. It first appeared in InFocus November 2017 issue.



THEN

NOW



# The ONE

National Conference 2018

October 1-2 | Halifax, Nova Scotia

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