

## Results Released for *MB Check-Up*

2007 was a banner year for Manitoba on many fronts according to the *MB Check-Up*, the Institute's annual economic analysis of the province as a place to live, work and invest.

"Manitoba's solid economic performance in 2007 was emphasized by the marked improvement in most of the indicators," said Institute CEO Gary Hannaford.

The findings of the Institute's seventh annual *MB Check-Up*, compares Manitoba to the other western provinces, Ontario and the national average, were released over a period of three weeks. The *Invest* section was released October 3, followed by the *Live* section on October 10, and *Work* on October 17.

In addition to reporting on 15 key economic indicators, the 2008 edition of *MB Check-Up* takes a closer look at three of them – cost of living, real wage rates and exports – evaluating how Manitoba's performance shapes our economic performance and outlook.

The information was released to the media and was also shared with the three provincial political parties, the Manitoba Chambers of Commerce, the Winnipeg Chamber of Commerce, and the Manitoba Business Council.

"We want this report to be used as a tool

to stimulate discussion and debate, helping stakeholders to focus on the key points where change can have the greatest impact to improve Manitoba's prosperity," Hannaford said.



study's results received coverage in the Winnipeg Free Press, were featured in numerous radio news stories and also garnered some television coverage.

"Media interest was not as strong as it has been in the past but between the two national elections, the economic crisis and the strike

at the Free Press there was a lot going on," Hannaford said.

Manitoba Business Magazine will once again be enclosing a copy of the report with their November issue, meaning that the report will reach another 40,000 Manitobans with an interest in business.

In addition to the media coverage, Gary has been invited to make a number of presentations to various business groups, including Rotary Clubs and Chambers of Commerce. A two hour, free PD session was also offered to members on October 22.

The results of *MB Check-Up* are also used when preparing the Institute's pre-budget consultation document to the Minister of Finance.

A copy of the 16 page summary document was mailed to members on October 17, the day of the final media release.

Copies of the report have also been sent to all firms, free-of-charge, for distribution to clients or to put in office reception areas. Additional copies are available upon request. The final published report is also available on the Institute's website at [www.icam.mb.ca](http://www.icam.mb.ca) under Publications.

## Support Accounting Education

Among its other activities, the Manitoba Chartered Accountants Foundation Inc. supports accounting education in Manitoba through contributions to the I.H. Asper School of Business, Brandon University, and the Aboriginal Business Education Program. It also provides numerous awards to CASB students as well as bursaries.

Please consider making a donation today to help the Foundation carry out its many worthwhile programs.

To take advantage of the tax deduction for 2008, donations must be received by December 31. All contributors are acknowledged in the Annual Report.

Those who have contributed at least \$15,000 over time to the Foundation are permitted to designate the use of the funds in the named account if they wish, provided the use of the funds is consistent with the strategic plan and meets with the approval of the Foundation Board.

Information about the Foundation's programs and contribution forms are available on the Institute's website at [www.icam.mb.ca](http://www.icam.mb.ca) under About Us.

# CASB's VP Learning Retires

Ghosts, goblins and jack o' lanterns won't be the only things gone after Halloween. As of November 1, Dr. Don Carter will be retired from his position as Vice President, Learning for the CA School of Business.

"Don Carter has taken leading edge research in the areas of competency-based learning and e-learning and developed a working model that stands up to the best in the world," said John Gunn, FCA, CEO of CASB.

Since CASB's inception in 2000, Don was responsible for the development of the new curriculum as well as the development and administration of the new competency-referenced continuous evaluation process for CASB.

"Don has leveraged his efforts by inspiring many colleagues with his vision of excellence in professional education and guiding their work in facilitating high quality learning for thousands of CASB students," John said.

Don was awarded the prestigious L.S. Rosen Award by the Canadian Academic Accounting Association in 2007 in recognition of his outstanding contribution to Canadian accounting education for his innovativeness in the application of competency-based education and evaluation theory in an e-learning context to provide high quality professional accounting education.

More recently, Don received the inaugural Bill Swirsky Innovation Leadership Award presented CICA and CaseWare companies to recognize an employee or volunteer with the Institutes/Ordre who has demonstrated innovation with outcomes that serve to advance the CA profession/accounting/financial



*Dr. Don Carter, FCA, retires from CASB as VP Learning.*

reporting nationally and/or internationally.

Don received his CA designation from the Institute of Chartered Accountants of British Columbia and Manitoba in 1974 and was elected an FCA in 1991.

"It's been great to watch Don, a former professor at the U of M, play such a key role in the advancement of the profession's education," said Gary Hannaford, CEO of the Manitoba Institute.

"Don has asked to be the CASB representative at Convocation every year because of the close friends and colleagues he has in Manitoba," Gary added. "He's been a great friend to the Institute."



## Coming Events 2008

### UFE Results Release

Friday, December 5

## 2009

### Convocation Dinner & Dance

The Fairmont Winnipeg

Saturday, February 7

Convocation Ceremony 1 p.m.

Reception 6 p.m.

Dinner 6:45 p.m.

### Curling Bonspiel

Grain Exchange Curling Club

Saturday, February 21

### Eric Mitchell Hockey Tournament

Dakota Community Centre

Saturday, April 18

## Financial Instruments

## Relief for Private Enterprises

Following meetings held on September 23 and 24, 2008, the Accounting Standards Board (AcSB) reviewed the recommendations of the Private Enterprises Advisory Committee in respect of a number of key issues concerning the development of a separate set of GAAP for private enterprises.

The AcSB decided that a private enterprise will not be required to apply the current financial instruments standards, including Sections 1530, Comprehensive Income, 1651, Foreign Currency Translation, 3051, Investments, 3251, Equity, 3855, Financial Instruments - Recognition and Measurement, 3862, Financial Instruments - Disclosures, 3863, Financial Instruments - Presentation, and 3865, Hedges.

Private enterprises may choose to apply the requirements of the XFI version of the Handbook.

The AcSB agreed to waive exposure of the Handbook changes giving effect to this decision.

New financial instruments standards will be included in the proposed set of GAAP standards for private enterprises expected to be exposed early in 2009.

For more information on the other key issues discussed by the AcSB on this project, please read the AcSB's Decision Summary at: <http://www.acsbcanada.org/4/6/5/8/4/index1.shtml>.

# Upcoming PD Seminars

## November

### **Controllership – A ‘Partner’ for Business (Nov. 20 & 21)**

This comprehensive seminar provides an overall understanding of the skills and tools necessary to effectively fulfill the controller’s varied business responsibilities.

### **Creative Thinking and Problem Solving (Nov. 24)**

This workshop will help participants to think together productively and quickly. A framework for moving away from traditional argumentative thinking and moving toward co-operative exploration of a subject will be provided.

### **Leading Change and Managing Transitions (Nov. 25)**

This course will give participants a thorough understanding of the challenges and opportunities in leading change. A framework and several useful tools and techniques that will enhance participants’ ability to lead a change and manage the transitions will be provided.

### **To Be or Not to Be: The Executor - Powers, Obligations and Liabilities (Nov. 26, AM)**

Learn about the stages of estate administration from date of death to distribution, final accounting and release. This seminar will also provide a summary of steps and precautions that should be taken by a successful Executor.

### **Discover Your Leadership Strengths (Nov. 26, AM)**

This seminar will help participants uncover their natural instinctive talents and will assist them in reducing the feelings of working against their grain and feeling fatigued, irritable and unsatisfied.

### **Activity-Based Costing and Management (ABC/M) and Budgeting as a Strategic Weapon (Nov. 27)**

This workshop introduces the key concepts and guidelines for implementing activity-based costing and management and budgeting and is designed to provide participants with a road map for initiating this framework and ensuring its successful completion to deliver the necessary information to all decision-makers within the organization.

### **Memory Magic® Intensive (Nov. 28)**

This seminar will improve your memory function and restore your normal memory

function at a deep and lasting level, so that you can easily remember names, things-to-do, speeches and presentations, where you left your car keys and anything else you have difficulty remembering.

## December

### **A Practical Approach to Audit of Simple (Small & Medium) Entities (Dec. 1)**

This seminar reviews the risk-based auditing approach and how the standards can be met and documented in a working paper file for a very simple entity.

### **Taxation of Domestic Family Trusts: Basic (Dec. 2, AM)**

This seminar will focus on the basic concepts of trust law and the relationship between the parties, types of trusts, taxation of trusts and taxation of beneficiaries. This session will also cover trusts vs. estates and a basic overview of the taxation of estates, including filing requirements and basic post-mortem tax issues.

### **Taxation of Domestic Family Trusts: Advanced (Dec. 2, PM)**

This seminar will focus on the advanced issues and concepts concerning trusts and estates, including an increased emphasis on inter vivos and testamentary planning concepts and strategies.

### **PSAB Update & Conceptual Framework and the Reporting Model (Dec. 3)**

This seminar will provide up-to-date information to keep participants current on the recent releases of the Public Sector Accounting Board (PSAB) and the current proposals that are being considered. It will also provide participants with insights into PSAB’s conceptual framework and reporting model.

### **Practicing Safe Tax (Dec. 4, AM)**

This seminar is designed to help CAs reduce their exposure to liability in their tax practices. The seminar focuses on the procedures and processes of practicing in the tax area, highlighting areas where a better job could be done to protect practitioners from liability.

### **2003 Advanced Excel (Dec. 8)**

This seminar takes Excel users to the next level. It provides real examples developed by accountants for accountants. Participants will receive hundreds of practical tips, insights, and advanced techniques.

### **2003 Excel Financial Reporting & Analysis (Dec. 9)**

This course will help you reduce the time spent on clerical aspects of Excel reporting and provide you with tools and techniques to get more informative and useful reports. Even though Excel is a powerful tool for preparing financial reports and analyzing financial data, many accountants (including those who have used spreadsheets for many years) are often unaware of many of the most useful reporting features and techniques.

### **Controls Documentation & Assessment: How to Comply with the CEO-CFO Certification Requirements (Dec. 10)**

This seminar will provide participants with an understanding of regulatory requirements, focusing on recent changes and new additional requirements, and the management framework and tools and activities to comply with those requirements.

### **Creating a Financial Plan (Dec. 11)**

This seminar is applicable to individuals interested in properly managing their own affairs and to individuals interested in offering financial planning services to their clients – either today in public practice, or down the road in retirement as a part-time career.

### **Personal Investing (Dec. 12)**

This seminar is applicable to individuals interested in properly managing their own investments directly or through an advisor, and to individuals interested in offering investment advisory services to their clients.

### **Hiring and Retaining the Right People (Dec. 15)**

This seminar will help you learn how to identify potential high performers, how to present your organization as an employer of choice and what you can offer to insure you keep the people who add value.

### **Performance Management (Dec. 16)**

This one day workshop emphasizes managing performance problems and performance appraisals.

**Register today at  
[www.iam.mb.ca](http://www.iam.mb.ca)!**

*More courses listed on the following page.*

# Upcoming PD Seminars (cont'd)

## **Business Writing that Gets Results (Dec. 17)**

This workshop focuses on providing you with practical tools that you can begin to use immediately to enhance the effectiveness of your written communication and to build a powerful professional image.

## **January**

### **Compilation Engagements (Jan. 8, PM)**

This seminar reviews the requirements of CICA Handbook 9200 and how to apply these standards in practice on a consistent basis.

### **2008 Income Tax Update (Jan. 9, AM)**

This seminar provides a detailed summary of income tax changes in the past year.

### **Charitable Giving – A Detailed Review of Tax Issues & Planning Strategies (Jan. 9, PM)**

This seminar provides participants with the necessary knowledge of numerous legislative changes pertaining to charitable giving and other current related developments, as well as the many planned giving strategies so they can advise philanthropic clients and/or charities on the various inter vivos and post mortem charitable giving opportunities.

### **GST Refresher for Professionals (Jan. 12)**

The application of GST and its recovery through input tax credits and rebates can be far more complex than most practitioners or business owners appreciate. This seminar will provide an overview and general refresher on a selection of GST issues a practitioner may encounter when working with clients in various industries.

### **Purchase & Sale of a Business (Jan. 13)**

This seminar will address income tax and other issues relating to the purchase and sale of a business. Although the seminar is principally orientated to income tax issues, it will include a brief section on valuation.

### **RIP: Estate Planning to Minimize Tax Leakage (Jan. 14)**

This seminar focuses on estate planning matters for owner-managers and high net-worth individuals and will address, in detail, tax matters of relevance to a typical estate freeze transaction. Other related estate planning strategies will be reviewed in conjunction with the estate freeze, as well as important anti-avoidance rules.

### **Accounting, Auditing and Professional Practice Update (Jan. 15)**

This seminar will review recent revisions to the CICA Handbook and other sources, provide specific examples of implementation of new recommendations and provide practical guidance on other current and relevant matters.

### **Preparing Working Papers for an Audit (Jan. 16)**

The objective of this seminar is to provide practical hands on experience on how to document an audit file for a profit oriented entity using the PEM forms. Learn how to comply with the new audit standards without incurring unnecessary time and costs.

### **Other January and February Seminars**

- Reacting to Fraud (Jan. 19)
- Assessing Fair Value Measurement (Jan. 20)
- IFRS – A Comparison to Canadian GAAP (Jan. 21)
- Preparing Working Papers for Small NPO Audits (Jan. 22)
- Tax Decisions with Long-Term Implications (Jan. 23)
- IFRS – Financial Statement Presentation (Jan. 26)
- IFRS – Focus on Property, Plant and Equipment (Jan. 28)
- 2008 Income Tax Update (Jan. 30, AM)
- Auditor Communications Required Under Generally Accepted Auditing Standards (Jan. 30, PM)

- Estate Planning for High Net Worth Individuals (Feb. 2)
- Review Engagements (Feb. 3)
- Creative Tax & Compensation for Small Business: Benefit Planning & Retention Strategies (Feb. 4)
- Creative Tax & Compensation for Small Business: Corporate Saving & Retirement Planning (Feb. 5)
- US Taxation of Foreign Nationals (Feb. 9)
- Business Valuation – Intermediate (Feb. 10)
- Practical Tips for Controllers and CFOs – The Case Course (Feb. 12)
- 2007 Excel Budgeting & Forecasting Techniques (Feb. 13)
- Strategic Presentations (Feb. 19)
- The Master Communicator (Feb. 20)
- Addressing Fraud Risks (Feb. 23)
- The Commitment Clarifier (Feb. 24, AM)
- Financial Statement Presentation & Disclosure Workshop (Feb. 25)
- Quality Control Revisited (Feb. 26, AM)

## **Please Note:**

All Institute PD seminars will be held in the CA Learning Centre beside the Institute offices unless noted otherwise.

To automatically receive CPD credit for attending ICAM courses you must sign the attendance sheet at the course!

## **PD Opportunity Not for Profit Governance**

What are the unique features? What should the board be doing? How do the board's issues compare to a "for profit" board? Join us for a thought provoking discussion. A "must do" for not for profit boards and their CEOs!

**Speakers:** Kevin Regan, Executive Vice President, Investors Group; Chair, Governance Committee, Royal Winnipeg Ballet  
Barry Rempel, President and CEO, Winnipeg Airports Authority Inc.  
Tony Catanese, Partner, PricewaterhouseCoopers LLP; Treasurer, Health Sciences Centre Foundation Board

**When:** Wednesday, November 19th, 2008

**Time:** 12:00 noon to 1:30 pm

**Location:** The Manitoba Club, 194 Broadway

**Cost:** ICD Members \$35 + GST; Non-Members \$45 + GST

Offered by the Manitoba Chapter of The Institute of Corporate Directors. Register online at [www.icd.ca](http://www.icd.ca) or email [Manitoba@icd.ca](mailto:Manitoba@icd.ca) or call Donna Berrington at 282-4089.

# Golf Tournament 2008

Just over 80 golfers teed up at the St. Boniface Golf Club for this year's tournament.

Thanks to all the participants who swung their clubs in the "Hit a ball for MS" event, raising \$405 for the Multiple Sclerosis Society and special thanks to all our sponsors, who, as always, help make this a successful event.

Honorable mention goes to Trevor Matheson who had the lowest score of the day. However, he won't be eligible to win the J. Mundie Trophy until he registers with CASB and becomes a CA student, which he plans to do this year.



*The KPMG Trophy for Low Gross Team went to (l-r) Ken MacKenzie, Barry Minish, Mark Gray & Trevor Matheson, presented by Gord Dowhan (far right).*



*The Happy Gilmore Trophy for the Low Net Team was presented by Gary Hannaford (far left) to (l-r) Jim Scollan Sr, Tom Wilson, Jim Scollan Jr & Jim Bryce.*

## Thank you sponsors!

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*Susan Nemeč (right) is presented with the Deloitte & Touche Trophy for Low Gross Woman score by Cade Arason (left), Chair of the Members Activities Committee.*



*Institute President Heather Clarke (right) presents the J. Mundie Trophy for Low Gross score to Colin MacLean (left).*

## Disciplinary Notice

On March 17, 2008, a disciplinary hearing was held into charges of professional misconduct against Rogelio Rico Jr., a student of The Institute of Chartered Accountants of Manitoba.

Mr. Rico did not appear before the Discipline Committee in person nor was he represented by counsel, although he had been properly served with notice of the hearing and charges.

In 2007, during the completion of Module 1 of the CA School of Business (CASB), Mr. Rico submitted some previously submitted task submissions of another student (Student B) without Student B's knowledge or consent. By so doing, Mr. Rico falsely represented Student B's work as his own work.

CASB, upon discovering the plagiarism, investigated the matter and imposed a penalty on Mr. Rico which required him to repeat Module 1 and assessed him as "ineligible to proceed" to complete Module 2, in which he was enrolled at that time.

CASB also reported the matter to the Institute as it believed that the actions he had taken to access Student B's previously submitted material were serious enough to warrant such a report.

Mr. Rico was charged with a breach of Rule of Professional Conduct 201.1 for failing to

maintain the good reputation of the profession and its ability to serve the public interest.

He was also charged with a breach of Rule of Professional Conduct 101 for failing to comply with the Bylaws, Rules and Regulations of the Institute, and more particularly in this case, the CASB Policy with respect to academic honesty.

The Discipline Committee found Mr. Rico guilty of professional misconduct with respect to the charges as described above and ordered that Mr. Rico:

1. pay a fine in the amount of \$500; and
2. complete a course in professional ethics as agreed between him and the Institute.

The Discipline Committee also ordered publication of the facts and circumstances of the matter and its disposition in one issue of Folio with reference to Mr. Rico by name.

Publication of the decision was held in abeyance pending the outcome of an appeal. Mr. Rico appealed the portion of the decision that required publication of his name along with the facts and circumstances of the matter.

On September 15, 2008 the appeal was heard and the Appeal Panel upheld the original decision of the Discipline Committee.

## News of Members

### Welcome to New Members

#### ■ Admitted by Affiliation

Joseph Anthony HEALEY (NF 1995)  
Susan THERRIEN (ON 1999)

#### ■ Admitted by Examination

Travis K. GIAVEDONI  
Jennifer Johanna KUSHNIER  
April-Lynn C. MERCADO

### Retired Members

*The following member (year of designation shown in brackets) retired and was granted exemption of membership fees.*

Gordon John MUTTER (1979)

### Resigned in Good Standing

*Please note that members who move to another province or territory in Canada or Bermuda, obtain membership with that Institute of residence and do not wish to retain Manitoba membership are required to advise the Manitoba Institute in order to avoid suspension or termination of membership in Manitoba. Resignations in good standing have been accepted for the following:*

Dorothy Bernadette SCOTT  
Member 1995  
(Residing in Calgary)

Travis Gary SIMONSON  
Member 1999  
(Residing in Toronto)

### Resigned Not in Good Standing

*Members who resign not in good standing have failed to comply with the requirement to return their membership certificate(s).*

Frank CURTIS  
Member 1964  
(Residing in Winnipeg)

Shannon Arlene MAGUIRE  
Member 1993  
(Residing in Etobicoke)

Peter David MCKELVEY  
Member 1966  
(Residing in Toronto)

## Financial Instruments - A Notice for Not-for-Profit Enterprises

In light of enquiries received regarding the AcSB's September 2008 decision that a private enterprise will not be required to apply the current financial instruments standards, the AcSB decided that:

- Co-operative business enterprises and rate-regulated enterprises that are NOT public enterprises as defined in Section 1300, Differential Reporting, will not be required to apply Sections 3862, Financial Instruments – Disclosures, and 3863, Financial Instruments – Presentation. They would continue to apply Section 3861, Financial Instruments – Disclosure and Presentation. This decision recognizes that many co-operative business enterprises and rate-regulated enterprises may qualify to adopt the proposed set of standards for private enterprises that the AcSB is currently developing, which are expected to require significantly reduced disclosures about financial instruments.
- Not-for-profit organizations may DEFER adoption of Sections 3862 and 3863, until interim and annual financial statements relating to fiscal years beginning on or after **October 1, 2008**. In the meantime, they would continue to apply Section 3861. This decision recognizes that many not-for-profit organizations might not yet have adopted Sections 3862 and 3863 and, subject to the outcome of the AcSB's forthcoming consultations on future directions in setting standards for this sector, may be in a position to apply the proposed set of standards for private enterprises.

## Notice of Termination

In accordance with Bylaw 333 the following member of the Institute, namely:

Sydney Adele ABBOTT  
was terminated from membership status in the Institute by reason of failing to file CPD compliance report.

Her name has been removed from the Register of The Institute of Chartered Accountants of Manitoba.

# Here and There With Members

*(Unless otherwise noted, members are resident in Winnipeg)*

ARASON, Cade A. (2000) has been promoted to Director, Financial Accounting, with Cangene Corporation.

AZMAT, Rayhan (2007) transferred to Toronto, ON, with PricewaterhouseCoopers LLP to the position of Manager in Audit Technology InfoComm Entertainment and Media Services Group.

CAMPBELL, Ryan H. (1994) previously with Nygard International is now Chief Financial Officer with Color Ad Packaging Limited.

CLAIRE, Kiranjit (1995) formerly with The Wawanesa Mutual Insurance Company is now Controller with Manitoba Blue Cross.

COLE, John R. (1991) is now Controller, Canada Region, with IKON in Edmonton, AB.

FIELDING, Benjamin J.C. (2005) transferred with Deloitte & Touche from Grand Cayman, Cayman Islands, to London, England.

FIELDING, Terri M. (2003) has accepted the position of Senior Manager with Deloitte & Touche in London, England.

GEORGE, Russell K. (2003) previously with Landmark Feeds/Elite Swine In. is now Controller with Monarch Industries Limited.

HAYWARD, Craig R. (2007) formerly with Tadman Hornstein is now Senior Financial Reporting Analyst with The Great-West Life Assurance Company.

HOFER, Shirley (2001) left Cargill Limited to accept a position with Deloitte & Touche LLP.

HOKANSON, James E. (2000) accepted the position of Chief Financial Officer with WLT Distributors Inc.

HORCH, Frances M. (1983) is now Finance & Operations Manager with the University of Winnipeg Foundation.

INGLIS, Jessie F. (2008) previously with BCCA LLP is now Senior Financial Reporting

Analyst with The Great-West Life Assurance Company.

JABS, John D. (2008) formerly with Deloitte & Touche LLP is now Manager of Accounting with The Winnipeg Foundation.

KILBRAI, Gregory R. (1989) is now working as Director with Saul Sair Health Centre at Siloam Mission.

KOWALEC, Miranda C. (2007) has left the Bermuda office of PricewaterhouseCoopers to accept the position of Senior Compliance Accountant with Validas Reinsurance Ltd., Bermuda.

LAGASSE, Yves H. (2002) previously with BDO Dunwoody LLP has accepted the position of Manager, Tax Group, with KPMG LLP.

LAPOINTE, Ryan P. (2007) is now Revenue Planning & Reporting Accountant, Consumer Markets Division-Revenue Reporting & Control with MTS Allstream.

MAW, Elizabeth A. (1998) recently accepted the position of Manager, Budgeting & Financial Analysis, with The North West Company.

MCGONIGAL, Daniel C. (1986) formerly with Winnipeg Wireless is now Controller with Cyr Drilling International Ltd.

MCIVOR, Donovan J. (2006) is now Senior IT Auditor with MTS Allstream Inc.

MINISH, Melissa A. (2007) left KPMG LLP to accept the position of Senior Financial Reporting Analyst with The Great-West Life Assurance Company.

OSICKI, Erik A. (2007) previously with Nakonechny & Power is now with Meyers Norris Penny LLP in Saskatoon, SK.

RAJPUT, Saqib B. (2008) is now Senior Associate, Corporate Tax Department, with PricewaterhouseCoopers LLP in Toronto, ON.

SCHATKOWSKY, Craig R. (1995) formerly with PricewaterhouseCoopers LLP is now

Senior Manager with Meyers Norris Penny LLP.

SMELTZ, Clayton B. (1997) previously with The Puratone Corporation is now Chief Financial Officer with Roy Legumex Inc. in St. Jean Baptiste.

SWINOGA, Jeffrey A. (2006) has left Hudbay Minerals Inc. and is now Senior Vice-President and Chief Financial Officer with MagIndustries Corp. in Toronto, ON.

SWAIN, Danielle C. (2005) formerly with PricewaterhouseCoopers LLP is now Financial Analyst-Special Projects with New Flyer Industries.

VAN LEEUWEN, Julie W.H. (2003) previously with Lazer Grant LLP is now Manager, Financial Reporting, with The North West Company.

WEEDON, Michael C. (2004) is now Controller with CML Northern Blower Inc.

## Firm Changes

**BDO Dunwoody LLP, Chartered Accountants**, deregistered the full-time practice of public accounting located in Selkirk.

R.D. Hamilton (1991) deregistered his part-time practice **R.D. Hamilton, Chartered Accountant**, of public accounting.

### *In Memoriam*

*We record with regret the passing of:*

David KORN  
(Member 1951; FCA 1969)  
Passed Away August 25, 2008

Robert Clarke JAGGER  
(Member 1966)  
Passed Away September 22, 2008

Robert Glen PLAXTON  
(Member 1966; FCA 1975)  
Passed Away September 13, 2008

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## Telephone Numbers & Email Addresses for Institute Staff

**Gary Hannaford** FCA  
Chief Executive Officer  
[ghannaford@icam.mb.ca](mailto:ghannaford@icam.mb.ca) Direct Line: 924.4410

**Kathy Zaplitny** CA  
Practice Advisor & Director of Members' Services  
[kzaplitny@icam.mb.ca](mailto:kzaplitny@icam.mb.ca) Direct Line: 924.4411

**Shirley Sommer** CA  
Registrar & Director of Standards Enforcement  
[ssommer@icam.mb.ca](mailto:ssommer@icam.mb.ca) Direct Line: 924.4414

**Dianne Laidler** CMA  
Director of Administration  
[dlaidler@icam.mb.ca](mailto:dlaidler@icam.mb.ca) Direct Line: 924.4412

**Tanya Beck**  
Manager of Communications  
[tbeck@icam.mb.ca](mailto:tbeck@icam.mb.ca) Direct Line: 924.4416

**Jody Bibeau**  
Receptionist/Clerk  
[jbibeau@icam.mb.ca](mailto:jbibeau@icam.mb.ca) Direct Line: 942.8248

**Michelle Chartrand**  
Executive Assistant  
[mchartrand@icam.mb.ca](mailto:mchartrand@icam.mb.ca) Direct Line: 924.4418

**Darlene Kochanski**  
Communications Assistant  
[dkochanski@icam.mb.ca](mailto:dkochanski@icam.mb.ca) Direct Line: 924.4415

**Marie Kostiuik**  
PD Coordinator  
[mkostiuik@icam.mb.ca](mailto:mkostiuik@icam.mb.ca) Direct Line: 924.4413

**Kimberly Leung**  
Assistant Registrar & Accounting Assistant  
[kleung@icam.mb.ca](mailto:kleung@icam.mb.ca) Direct Line: 924.4417



FEI Canada is an all-industry professional association of senior financial executives, with eleven chapters across Canada and more than 2,100 members. FEI Canada provides thought leadership and advocacy services to its members.

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For information regarding FEI and membership visit [www.feicanada.org](http://www.feicanada.org)



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