

THE SOCIETY OF MANAGEMENT ACCOUNTANTS OF MANITOBA
2012-2013 Annual General Meeting

September 17, 2013



Create Possibilities.™



**Certified
Management
Accountants™**

Mission

CMA leads the advancement and integration of accounting, management and strategy. We develop professional accountants and resources to optimize enterprise performance.

Vision

The Canadian CMA is the designation of choice for professional accountants in management.

THE SOCIETY OF MANAGEMENT ACCOUNTANTS OF MANITOBA **2012-2013 Annual General Meeting**

Minutes of the Annual General Meeting of September 18, 2012

Report of the President of the Society

Report on the 2012-2013 Audited Financial Statements

Report of the Chief Executive Officer

CMA Manitoba Board 2012-2013

Manitoba Committees

2012 Member Recognition

Meet the Graduating Class of 2012

2012 Award Winners and Scholarship Recipients

CMA Membership Statistics 2012-2013

Other Business



**ANNUAL GENERAL MEETING
MINUTES
Tuesday, September 18, 2012
CMA Professional Centre – 12:00 p.m.**

In Attendance - 25 CMA Manitoba Members in Good Standing

Chairman – Denis Fillion, CMA
Secretary – Ron Stoesz, CMA, FCMA

1. There was quorum; therefore, Chairman Denis Fillion called the meeting to order at 12:05 p.m. The minutes of the Annual General Meeting of September 20, 2011 were circulated to all attendees.
2. There were no objections to the agenda; the agenda was adopted.
3. **Approval of Minutes of September 20, 2011 Annual General Meeting**
It was moved by Terry Baxter and seconded by Gregg Comber that the minutes of the September 20, 2011 Annual General Meeting be approved.

CARRIED
4. **Business Arising**
There was no business arising.
5. **Report of the President of the Society (copy included in the Annual Report)**
Moved by Julie Guevarra and seconded by Paul Stewart that the President's Report be accepted.

CARRIED
6. **Report on the 2011-2012 Audited Financial Statements**
Ron Stoesz provided the membership with a report concerning the 2011-12 fiscal year highlighting and explaining any variances.
Moved by Ron Stoesz and seconded by Paul Stewart that the Treasurer's Report be accepted.

CARRIED

There were no questions regarding the Treasurer's report.
7. **Report of the Chief Executive Officer**
Moved by Ron Stoesz and seconded by Tyson McMurren that the Report of the Chief Executive Officer be accepted.

CARRIED

There were no questions regarding the Chief Executive Officer's report.
8. **Appointment of Auditors**
Chair Denis Fillion asked for a motion confirming the firm of Del Halliday Certified Management Accountant Inc. be appointed as the Society's auditor for the 2012-13 year.
Moved by Angela Chambers and seconded by Brian Gilchrist that Del Halliday Certified Management Accountant Inc. be appointed as the Society's auditor for the 2012-13 fiscal year.

CARRIED

9. Nominating Committee Report

Chair of the Nominating Committee, Gregg Comber presented the report of the Nominating Committee. Gregg Comber advised that the Nominating Committee was comprised of:

Julie Guevarra, CMA	Denis Fillion, CMA
Angela Chambers, CMA	Paul Stewart, CMA
Gregg Comber, CMA (Chair)	Ron Stoesz, CMA, FCMA (Secretary)

The Nominating Committee met on June 21, 2012 and reviewed the profiles of members that had been nominated and that had put their name forward for consideration. In accordance with Section 43 (c) of the Society's by-laws, if the number of members validly nominated for election to the Board exceeds the number to be elected, the Secretary will cause to be prepared and sent to each Member eligible to vote, a ballot containing, in alphabetical order, the names of all Members validly nominated for election to the Board. There were five Board members up for re-election, two vacancies, and three nominations put forth for election. On August 31, 2012 ballots containing the names of eight members were sent to the membership.

Christine Freeman and Bridget Kopytko, who are members in good standing and not members of the Board, were appointed as scrutineers. The Secretary has verified the eligibility of each vote received and the scrutineers have examined the ballots and compared them with the list provided by the Secretary. The scrutineers have reviewed the electronic voting process and counted the mailed-in votes cast in favour of each nominee, and have reported that the following members and public representatives have been appointed or elected to the Board of Directors of CMA Manitoba for the upcoming year:

Angela Chambers, CMA, President Elect
Julie Notley Guevarra, CMA Vice-President
Dalbir Bains, CMA
Mary Brabston
Bryan Byhre, CMA
Dean Hammond, CMA
Shannon Leppky
Ryan Morphy
Lynne Peloquin, CMA
Paul Prendergast
Kristine Thompson, CMA
Robert Thorsten, CMA
Frank Chamarengah, CMA
Brent Turman, CMA

10. Other Business

- a) Denis Fillion asked if there was any other business. There was no other business.
- b) Denis Fillion called upon the Vice-President, Angela Chambers, to whom he passed the gavel.
- b) Denis Fillion requested that the new Board convene in the break-out room immediately following the adjournment of the Annual General Meeting.

10. Call for motion to adjourn meeting (for CMA Manitoba AGM)

It was moved by Terry Baxter and seconded by Kristine Seier that the meeting be adjourned. The meeting was adjourned at 12:33 p.m.

Report from the President of the Society



Angela Chambers, CMA
President, CMA Manitoba Board of Directors

On behalf of your Society of Management Accountants of Manitoba and its Board of Directors, I am pleased to present my President's report.

One of the first duties of the President each year is presenting the esteemed FCMA designation during the annual CMA Distinguished Members Gala. At this event, I had the honour of presenting Paul Stewart, Gord McNabb and Brian Esau with the FCMA designation. Bill Cessford was also awarded with a life membership. Another highlight for me was welcoming 37 new members into the Society at the 2012 CMA Convocation. I was certainly inspired by the personal introductions and accomplishments of this group! It was a great reminder of the hard work, dedication and support required to achieve our designation.

Organizationally, we have continued to work on the strategic plan put in place four years ago while focusing on the unification of our profession. During this period we have seen a significant increase in the total number of students in all programs as a result of increased marketing efforts within the workforce and post-secondary markets. We continue to see above average pass rates and increased student and member satisfaction with our programs and member services.

Nationally I had the opportunity to represent our membership at four Council of Chairs meetings where I engaged with other provincial board chairs from a wide variety of backgrounds and industries. We have a strong leadership group across the country that is committed to their pursuit of a successful merger. These meetings have been an amazing opportunity to learn from my colleagues, share our merger experiences and represent Manitoba's unique needs as we work through the run out of our legacy programs. I have been able to bring back many ideas that have strengthened our position during unification discussions. While CGA bodies have rejoined the unification across Canada, with the exception of Manitoba and Ontario, we are still hopeful of seeing this change in the future.

As you know, the merger between CMA & CA is well underway. We have made considerable progress and achieved quite a lot in the last 12 months including:

- 9 board meetings
- Establishing a Transition Steering Committee, Governance Working Group, Management Structure Working Group and a Regulatory Steering Committee
- Engaging MNP to assist with the development of a directional plan with key milestones to see us through to legislation
- Signing the merger agreement on February 7th
- Developing draft legislation and presented it to government on May 8th. Draft by-laws are well underway.
- Signing a Joint Venture agreement on May 27th and appointed the CEO of the transitional organization on June 30th
- Signing a lease for co-location on the 16th floor of the Richardson Building with an anticipated move-in date of late 2013
- Attending a meeting of the western provinces to discuss the roles and responsibilities of the provinces and the CA School of Business and consider the options and opportunities for program delivery, professional development and recruitment in Western Canada .
- We are very pleased to report that there are 45 registrants in the new CPA PREP program coming from the workforce. Congratulations to CMA Manitoba team on their diligent efforts.

Report from the President of the Society

In closing, I would like to thank a number of groups for their contribution to the Society.

I thank the Manitoba Board of Directors for their hard work, dedication and contributions. You have been tasked with many decisions this year as part of this time of transition. I would also like to specifically thank the members of our Transitional Steering Committee, Robert Thorsten, Julie Gueverra and Denis Fillion for your support, expertise and guidance during these fluid times.

I thank the many members who serve as volunteers on committees and participate in events. Their willingness to support and give back to the Society is greatly appreciated.

I thank the entire CMA office team. Your commitment to our legacy programs, the development and launch of the CPA Prerequisite Education Program and CPA Professional Education Program, the CPA Canada brand launch campaign and on-going commitment to our membership is certainly valued. Thank you for your tireless efforts.

Finally, I would like to thank Ron Stoesz. Through his leadership of and dedication to CMA Manitoba and ensuring a successful merger he has shown his vision for and pride in the building of a successful accounting profession in Manitoba. It has been my privilege to work with you this past year and I wish you all the best as you ease your way into retirement in January 2014. You will be missed!

I have been honoured to have the opportunity to serve as President of the CMA Manitoba Board of Directors. When I agreed to take on this role a few years ago (pre-merger), I had no idea what it would entail. I will not lie, it has been more work than I ever thought possible, but I am so honoured to have represented you during these times and have taken so much away with regard to my own personal development.

In closing, I would like to congratulate our new President, Julie Gueverra, and wish her all the best during this next year.



Angela Chambers, CMA
President
CMA Manitoba Board of Directors



**Certified
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The Society of Management Accountants of Manitoba

Financial Statements

For the year ended June 30, 2013

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Del Halliday

Certified Management Accountant Inc.

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Email: delhalliday@200partnership.com

Del Halliday, CMA

Tom Tasker, CA

INDEPENDENT AUDITOR'S REPORT

To the Members of
The Society of Management Accountants of Manitoba

I have audited the accompanying financial statements of The Society of Management Accountants of Manitoba, which comprise the statement of financial position as at June 30, 2013 and the statement of operations, statement of changes in net assets and statement of cash flows for the year ended June 30, 2013, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of The Society of Management Accountants of Manitoba as at June 30, 2013, and the results of its operations and its cash flows for the year ended June 30, 2013 in accordance with Canadian accounting standards for not-for-profit organizations.



Winnipeg, Manitoba
September 17, 2013

Certified Management Accountant

The Society of Management Accountants of Manitoba
STATEMENT OF FINANCIAL POSITION
As at June 30, 2013

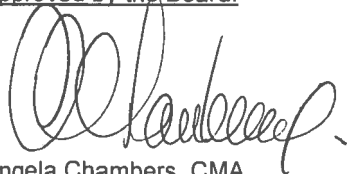
Assets	June 30, 2013	June 30, 2012
Current		
Cash and Cash Equivalents	\$ 1,011,236	\$ 930,669
Accounts Receivable and Accrued Interest	41,899	42,863
Inventory	-	11,696
Prepaid Expenses	84,928	209,816
Investments Maturing within 12 Months - Note 3	120,053	48,990
	1,258,116	1,244,034
Long-term Investments - Note 3	707,616	765,993
Capital Assets - Note 4	39,079	48,521
	\$ 2,004,811	\$ 2,058,548

Liabilities and Members' Equity

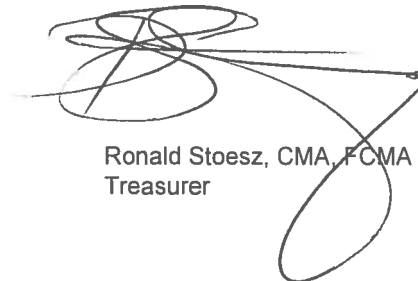
Current Liabilities		
Accounts Payable	\$ 258,803	\$ 243,180
Deferred Revenue	790,714	1,108,195
	1,049,517	1,351,375

Net Assets		
Unrestricted	916,215	658,652
Invested in Capital Assets	39,079	48,521
	955,293	707,173
	\$ 2,004,811	\$ 2,058,548

Approved by the Board:



Angela Chambers, CMA
President



Ronald Stoesz, CMA, FCMA
Treasurer

The Society of Management Accountants of Manitoba
STATEMENT OF CHANGES IN NET ASSETS
For the year ended June 30, 2013

	Invested in Capital Assets	Unrestricted	2013 Total	2012 Total
Balance, beginning of year	\$ 48,521	\$ 658,652	\$ 707,173	\$ 589,590
Excess of revenue over expense		248,121	248,121	117,583
Amortization	(15,502)	15,502	-	-
Investment in capital assets	6,060	(6,060)	-	-
Balance, end of year	<u>\$ 39,079</u>	<u>\$ 916,215</u>	<u>\$ 955,294</u>	<u>\$ 707,173</u>

The Society of Management Accountants of Manitoba
STATEMENT OF OPERATIONS
For the year ended June 30, 2013

	2013	2012
Revenue		
Accelerated/Other Education Programs	\$ 568,516	\$ 351,515
Entrance Examination	25,902	20,646
Strategic Leadership Program	358,041	200,046
Targeted Recruitment Programs	127,308	310,673
Management and Governance	1,205,272	1,145,367
Investment Income	28,537	28,370
Marketing & Communications Program	15,418	18,312
Member Development and Support Programs	180,182	198,426
	2,509,176	2,273,355
Expense		
Accelerated /Other Education Programs	212,525	131,660
Entrance Examination	4,561	10,135
Strategic Leadership Program	174,361	118,236
Targeted Recruitment Programs	52,471	102,011
Management and Governance	1,352,546	1,332,113
Marketing and Communication Programs	329,458	261,833
Member Development and Support Programs	101,516	118,360
Professional Conduct and Standards	33,617	81,424
	2,261,055	2,155,772
Excess of revenue over expense	\$ 248,121	\$ 117,583

The Society of Management Accountants of Manitoba
STATEMENT OF CASH FLOWS
For the year ended June 30, 2013

	2013	2012
Operating Activities		
Excess of revenue over expense for the year	\$ 248,121	\$ 117,583
Amortization	15,502	26,249
	263,623	143,832
Decrease in non-cash working capital components	(164,311)	176,431
Cash Generated From Operations	99,312	320,263
Investing Activities		
Cash from matured (purchase of) investments	(12,686)	(10,116)
Purchase of capital assets	(6,060)	(30,143)
Total Cash Generated (Expended) for Investing Activities	(18,746)	(40,259)
Increase in cash	80,567	280,004
Cash and cash equivalents - beginning of period	930,669	650,665
Cash and Cash Equivalents - End of Period	\$ 1,011,236	\$ 930,669
Cash and Cash Equivalents		
Cash	1,011,236	930,669
	\$ 1,011,236	\$ 930,669

The Society of Management Accountants of Manitoba
NOTES TO FINANCIAL STATEMENTS
June 30, 2013

Note 1 Nature of Organization

The Society is a non-profit, professional organization, incorporated pursuant to the Society of Industrial and Cost Accountants Act which received Royal Assent in the Province of Manitoba April 26, 1947. The Society continues under the Certified Management Accountants Act (December 1, 2004).

It is a non-share capital corporation with voting privileges restricted to its members as defined in the Society's By-Laws.

Mission: CMA drives value creation by developing professionals and resources to lead the advancement and integration of strategy, accounting and management.

Note 2 Summary of Significant Accounting Policies

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the reported amounts of revenue and expenses during the financial period. Actual results may differ from those estimates.

- a) **Cash & Cash Equivalents:** Cash is carried at cost, which approximates market value and is held at the TD Bank.
- b) **Capital Assets:** Capital assets are recorded at cost. Assets having a cost less than \$1,000 are expensed in the year of purchase.
Amortization is provided for on a straight line basis with no salvage value
- | | |
|--------------------------------|----------|
| Office Furniture and Equipment | 10 years |
| Leasehold Improvements | 10 years |
| Computer Hardware | 3 years |
| Computer Software | 1 year |
- c) **Revenue Recognition:** Membership fees are reported as earned revenue in the year to which the fees apply. All fees collected prior to year-end are reported in the financial statements as deferred revenue. Education and Accreditation revenue as well as Member Development and Support program revenue are recognized when the service is provided. Investment income consists of interest income received plus accrued interest earned from the anniversary date to the year-end.

The Society of Management Accountants of Manitoba
NOTES TO FINANCIAL STATEMENTS
June 30, 2013

Note 2 Summary of Significant Accounting Policies (continued)

- d) **Financial Instruments:** Financial instruments include cash and cash equivalents, long-term investments, accounts receivable and accrued interest, accounts payable, as well as accrued liabilities. Unless otherwise stated, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The book value of the Society's financial assets

The fair value of long-term investments is disclosed as follows:

	June 30, 2013	June 30, 2012
Bonds \$	325,150	\$ 325,506
GICs	502,519	489,477
	<u>\$ 827,669</u>	<u>\$ 814,983</u>

The Society manages its exposure to the risks associated with financial instruments through governance policies regarding members' equity positions and long-term investment guidelines. Specifically, the Society invests in long-term funds of fixed income securities that have a rating of AA (mid) or higher from at least two nationally recognized rating agencies.

- e) **Capital Disclosures:** The Society's capital consists of its net assets invested in capital assets and unrestricted net assets. These amounts are disclosed in the Statement of Changes in Net Assets. The objective is to ensure resources are available to continue to support our members. The Society has established a recommended Members' Equity balance of at least 50% of the current member and student fees collected by the
- f) **Donated Services:** The work of the Society is dependant on the voluntary service of many members. Due to the difficulty in determining the fair value of donated services, these are not stated on the financial
- g) **Inventory:** Inventory consisted of course material and promotional items available for sale. Inventory was valued on a specific item basis. As of June 30, 2013, there was no inventory on hand.

The Society of Management Accountants of Manitoba
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 3	Long-term Investments	2013	2012
	Home Trust Company GIC	\$ -	\$ 48,990
	(Maturity: February 7, 2013, Net Yield 1.70%)		
	Canadian Tire Bank GIC	59,969	57,304
	(Maturity: Dec 2, 2013, Net Yield 4.65%)		
	(Market Value: 61,581)		
	ICICI GIC	60,084	57,387
	(Maturity: Dec 2, 2013, Net Yield 4.7%)		
	(Market Value: 61,716)		
	Province of ON Bond	150,150	150,506
	(Maturity: Sept 8, 2014, Net Yield 3.25%)		
	(Market Value: 154,929)		
	Pacific and Western Bank GIC	66,138	64,025
	(Maturity: Dec 1, 2014, Net Yield 3.3%)		
	(Market Value: 67,400)		
	Canadian Western Bank GIC	63,748	61,771
	(Maturity: Dec 1, 2014, Net Yield 3.2%)		
	(Market Value: 64,927)		
	Province of MB Bond	175,000	175,000
	(Maturity: June 15, 2015, Net Yield 3.15%)		
	(Market Value: 178,184)		
	HSBC Bank of Canada GIC	100,000	100,000
	(Maturity: February 8, 2016, Net Yield 2.4%)		
	(Market Value: 100,940)		
	National Bank Trust	100,000	100,000
	(Maturity: February 6, 2017, Net Yield 2.75%)		
	(Market Value: 101,085)		
	Manulife Bank	52,580	-
	(Maturity: February 8, 2018, Net Yield 2.45%)		
	(Market Value: 53,081)		
		827,669	814,983
	Less investments maturing within 12 months	120,053	48,990
	Total Long-term Investments	\$ 707,616	\$ 765,993

The Society of Management Accountants of Manitoba
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 4 Capital Assets

	2013			2012		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Office Furniture & Equipment	\$ 83,316	\$ 55,198	\$ 28,118	\$ 105,987	\$ 74,215	\$ 31,772
Computer Hardware	51,010	46,204	4,806	100,183	90,648	9,535
Computer Software	56,064	56,064	-	51,352	51,352	-
Leasehold Improvements	15,884	9,729	6,155	15,884	8,670	7,214
Total	\$ 206,274	\$ 167,195	\$ 39,079	\$ 273,406	\$ 224,885	\$ 48,521

Note 5 Commitments

Rental Commitment

The Society renewed its office lease on January 31, 2004 for a ten-year period expiring January 31, 2014. The minimum rent commitment is \$43,780 until the expiration of the lease in 2014. In addition to these minimum rental payments, the lease stipulates payment by the Society for its proportionate share of the real estate taxes and other operating expenses.

On April 10, 2013, the Society, along with CA Manitoba, signed a new agreement for office space at Suite 1675, One Lombard effective January 1, 2014 for a fifteen-year period expiring December 31, 2028. The minimum rent commitment is \$116,124 annually for years 1 through 5; \$135,478 annually for years 6 through 10, and; \$154,832 annually until the expiry of the lease in 2028.

Educational Institution Grant Commitments

The Society has entered into an agreement during fiscal 2009/2010 to provide \$250,000 to the University of Winnipeg Foundation. These funds will be applied to the capital cost of construction of the University's new Faculty of Business and Economics, and to the funding of CMA tuition scholarships. The contribution will be made in annual payments of \$25,000 for ten (10) years – \$24,000 per annum towards the 460 Portage Project and \$1,000 per annum for student awards.

The Society also has an agreement, to provide \$25,000 payments annually to the University of Manitoba with the purpose of supporting activities that will directly advance CMA Manitoba student enrollment.

Photocopier Commitment

The Society had cancelled the previous lease, entering into a new lease agreement on November 17, 2010 for a colour photocopier. The lease contract calls for 22 quarterly payments of \$2,160.04. The annual commitment for the duration on the lease term is \$8,640.16.

Note 6 Joint Venture Agreement

The Society has signed an unincorporated joint venture agreement with the Chartered Accountants of Manitoba (CA Manitoba) which is effective July 1, 2013. The joint venture is the next step to unifying the two designations with the goal of establishing the Chartered Professional Accountant (CPA) designation in Manitoba. Legislation may be passed by the Government of Manitoba as early as 2014.

The Society of Management Accountants of Manitoba
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 7 Merger

Revenues and expenses directly attributable to the progress of the merger are recognized as each organization's proportionate share of membership. Merger related expenses consist of meetings, travel, and project management fees. As of June 30, 2013 CMA Manitoba recognized \$35,940 in expenses related to merger activities.

Note 8 Certified Management Accountants of Manitoba Foundation Inc.

On November 30, 2010, the Certified Management Accountants of Manitoba Foundation Inc. was established with a purpose to support the advancement of post-secondary education within the Province of Manitoba, including, but not limited to, the provision of grants to post-secondary educational institutions within Manitoba and of scholarships, bursaries, and other benefits directly or indirectly to students and candidates at post-secondary institutions. The Foundation is a registered charitable organization under the Income Tax Act of Canada.

Note 9 Professional Conduct and Standards

Beginning in 2010, and continuing through 2013, the Society received a number of complaints from the public regarding a member of the Society. In accordance with the By-laws as they pertain to the Discipline Process, a Discipline Committee was established to review the complaints. Separate legal counsel represented both the Society and the Discipline Panel. The Society paid for all legal fees incurred by the Society and the Panel and the total expense is represented on the Statement of Operations as Professional Conduct and Standards. As of June 30, 2013, the member has been temporarily suspended from using the CMA designation.

Report from the CEO



Ron Stoesz, CMA, FCMA, C.Dir
Chief Executive Officer, CMA Manitoba

This past year was a turning point for our profession and the Manitoba Society. In February 2013, the Institute of Chartered Accountants of Manitoba and The Society of Management Accountants of Manitoba formally entered into a merger agreement. During 2012 and 2013, most of the efforts of the staff and volunteers of CMA Manitoba have been focused on making the transition to Chartered Professional Accountants a success.

Throughout the year, however, it was important not to lose focus on our key objectives and performance targets. Our Chair and President, Angela Chambers, has provided you with a report on our strategic plan and merger activities and I will be providing a report on our key strategies and outcomes related to the CMA Manitoba core activities.

Growth and Sustainment of Management Accounting

In this past year, we have seen a record high in the number of students in our Accelerated Program. We started the fiscal year with 35 students enrolled in the 18 month program, 42 additional students started in the 10 month program in September, 2012 and another 71 students started the 10 month program beginning in January 2013. During the spring of this year we had almost 150 students at different stages in the Accelerated Program.

The number of candidates in year one of the Strategic Leadership Program was 56, up from 30 candidates in the prior year (86% increase). We had nine candidates in our CMA Executive Program and 18 candidates enrolled in our MBA/CMA program. As I indicated during my report on the 2012-13 audited financial statements, our revenue in 2012-13 exceeded the revenue in 2011-12 by \$248,000 and that's mainly related to the increased growth and sustainment of management accounting in our education programs.

Member Confidence and Pride

In 2013 we surveyed our members on their satisfaction with CMA and CMA Manitoba's services and performance and the results were strong. In many cases where comparisons could be made with 2011, the 2013 results improved.

Over this past year we have profiled seven CMAs in our news publications. Regionally, we profiled John Bacon of the Winnipeg Symphony Orchestra, Jennifer Holland from Corus Radio, Susan Woodward from SWEP Management, Vince Warden from Manitoba Hydro, Candace Trussler from Bee Maid and Harry Black from FH Black and Company. Manitoba CMAs also received national recognition during the year. Diane Lee Sousa of Profit Business Group, Ted Cotton from Manitoba Hydro, Chad Bicklmeier from Assiniboine Community College, Denise Zaporzan of Denise Zaporzan & Associates, David Stangeland from the University of Manitoba and David Brand from The North West Company were featured in the CMA Magazine.

We jointly delivered our annual conference, the Manitoba Business Summit, with our CA colleagues again this year and had over 350 members in attendance. The feedback received confirmed that the speakers were excellent. Keynotes by the Olympian Jon Montgomery, World Trade Centre Winnipeg CEO Mariette Mulaire, Dave Howlett, a Real Human Being and Judy Richichi from Siloam Mission were definitely highlights of the conference. With a 97% satisfaction rating, several participants commented that this was the best conference they had ever attended.

Report from the CEO

Effective Administration and Program Delivery

Our staff continues to strive for excellence in everything we do. Although merger activities have replaced a number of initiatives under this activity, the growth in students and candidates during the roll out of the legacy program has put considerable pressure on office administration. The required support to candidates has increased and there are greater challenges in scheduling counselling sessions, providing information specific to the students' circumstances and scheduling sessions for the moderators and cohorts.

During 2012-13, we improved the processes for online registration and online payment processing, as well as enhanced the jobsite software. A total of 291 jobs were posted during the year. As a result of merger activity, we deferred our plans to enhance the CMA web site.

CMA Manitoba was audited by the Office of the Fairness Commissioner and we had a very successful review. Only minor observations were raised and the Fairness Commissioner was very complimentary on the work we had done to be compliant.

Progress on the Merger and Effective Marketing on the New Profession

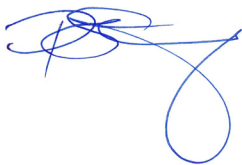
Our President and Chair has provided an update on the progress of the merger but I would also like to acknowledge the excellent work done by the staff and volunteers and celebrate our progress over the last year. To highlight a few...we signed a merger agreement, developed a CPA Act and filed our draft legislation with government, signed a joint venture agreement, hired a CEO for the joint venture, negotiated new leased premises, completed the floor plan drawing and tendered the construction project, designed a new organizational structure and developed employment positions. The staff and volunteers are to be sincerely congratulated.

As a demonstration of our commitment, we held a number of events together with our CA colleagues. In addition to the Manitoba Business Summit, we delivered joint information sessions, shared sponsorship opportunities, jointly attended post secondary institution events and career fairs and held a joint golf tournament at Bel Acres.

In addition to establishing a governance and management framework and structure, over the last several months we have successfully advertised the CPA profession through a campaign that included radio, print, transit and outdoor advertising. We have also delivered information sessions on the new CPA program to over 300 prospects. I'm pleased to report that 45 workplace prospects have registered and have started the fall Prerequisite Education Program (PREP).

It's truly been a remarkable year and I'd like to close my report by thanking all of dedicated staff, volunteers and members for their support and valuable feedback. Connie and Petra are responsible for the certification programs and ensuring that our students receive the necessary support both through the remaining offerings of our legacy program and in the new CPA Certification Program; Sheri, Nicole and Scott are responsible for promoting our designation, recruiting new students, profiling our members, and planning our member events; and Donovan and Khatera provide us with finance, IT and administration services.

I thank the Board of Directors, the Management Review Committee, Members of the Governance Committee and Members of the Transitional Steering Committee for their leadership, guidance and support this past year.



Ronald Stoesz CMA, FCMA
Chief Executive Officer
CMA Manitoba

CMA Manitoba Board 2012-2013



Angela Chambers, CMA
President



Julie Notley Guevarra, CMA
Vice-President



Dean Hammond, CMA
2nd Vice-President



Ron Stoesz, CMA, FCMA
Secretary



Dalbir Bains, CMA



Mary Brabston, MBA, Ph.D.



Bryan Byhre, CMA



Frank Chamarengah, CMA



Shannon Leppy, M.Ed.



Ryan Morphy, M.Sc., MBA, PEng.



Paul Prendergast, LL.B.



Kristine Thompson, CMA



Robert Thorsten, CMA



Brent Turman, CMA

Manitoba Committees

MANAGEMENT REVIEW COMMITTEE

Chair

Angela Chambers, CMA

Members

Dalbir Bains, CMA

Julie Notley Guevarra, CMA

Dean Hammond, CMA

PUBLIC PRACTICE REVIEW COMMITTEE

Chair

Hal Driedger, CMA

Members

Harry Black, CMA, FCMA

Jim Court, CMA, FCMA

Ronald Kuhney, CMA

Alain Molgat, CMA

Richard Watson, CMA

NOMINATING COMMITTEE

Chair

Denis Fillion, CMA

Acting Chair

Gregg Comber, CMA

Members

Dalbir Bains, CMA

Angela Chambers, CMA

Julie Notley Guevarra, CMA

CONFERENCE ADVISORY COMMITTEE

Facilitators

CMA Staff - Sheri Moerkerk & Nicole Trunzo

CA Staff - Kathy Zaplitny, CA & Michelle Chartrand

Members

Derek Boutang, CMA

Ted Cotton, CMA

John Jabs, CA

Diana Koldyk, CMA, FCMA

Brigitte Lazarko, CA

Chester Wojciechowski, CMA

CMA MANITOBA FOUNDATION INVESTMENT COMMITTEE

Chair

Gary Steski, CMA

Members

Bill Cessford, CMA, FCMA

Donovan Henzel, CMA (CMA Staff)

Shirley Kneale, CMA

Gordon MacKay, CMA

2012 Member Recognition

2012 FCMA's

The Fellow CMA is a prestigious, national honorary designation. The distinguishing qualities of an FCMA are a demonstrated excellence in management accounting; commitment to and pride in the Society and the CMA designation; and a civic-mindedness which brings a community's respect to the member and, through the member to the CMA designation. CMA Manitoba was proud to welcome three new FCMA's in 2012.



Brian Esau, CMA, FCMA



Gordon McNabb, CMA, FCMA



Paul Stewart, CMA, FCMA

2012 Life Member

Life Membership was granted to Bill Cessford in 2012 in recognition of his over twenty years of service, substantial commitment to the Society and drive to give back to the surrounding community.



Bill Cessford, CMA, FCMA

2012 Years of Service Pins

On September 12, 2012, CMA Manitoba honoured our members who have held their designations for twenty-five to fifty years with CMA Years of Service Pins. We were proud to award 145 members with various Years of Service Pins. Special recognition is given to the following 45 and 50 year recipients:

45 Years of Service

Joseph Dubanski, CMA
Don Jeffkins, CMA
Harvey Marriott, CMA
Alexander McKenzie, CMA
George Phillips, CMA
Merv Sitka, CMA
Norman Swanson, CMA
Ronald Thomas, CMA
Joseph West, CMA
Harry Darichuk, CMA
Aganetha Angood, CMA

50 Years of Service

Gordon Clarke, CMA
Brian Croxford, CMA
Walter Lesiuk, CMA
John Mackintosh, CMA
John Mullan, CMA



Meet the Graduating Class of 2012

On October 20th, CMA Manitoba hosted the 2012 Convocation at the Fort Garry Hotel. With over 200 guests in attendance, we presented 37 graduates with their CMA designation. Included in this year's class were 3 MBA-CMAs and 15 CMA Executive program graduates. These individuals have demonstrated they possess the strategic focus and management skills required to be successful as CMAs in business.



Siddeek Ali, CMA
Andrew Allerton, CMA
Richard Brodeur, CMA
Kar Mei Cheng, CMA
Jeffrey Conquergood, CMA
Sharon Dolores, CMA
Jarrod Falk, CMA
Sherry Foord, CMA
Benjamin Froehlich, CMA
Donovan Henzel, CMA
Lesya Horbay, CMA
Calum Hughes, CMA

Shannon Johnson, CMA
Choong Kyo (Jay) Jung, CMA
Cheryl Kaatz, CMA
Joy Koebel, CMA
Michael Lackmanec, CMA
Jennifer Lee, CMA
Dianne Lee Sousa, CMA
Richard Marchetti, CMA
Carlton Martens, CMA
J. Quinn Menec, CMA
Siddik Mohammad, CMA
David Moszkiewicz, CMA

Cheryl Pilek, CMA
George Prosk, CMA
Christa Reimer, CMA
Robyn Shiels, CMA
Ashley Solomon, CMA
Karen Sparrow, CMA
Charles Steele, CMA
Reece Tomlinson, CMA
Patrizia Tacchi, CMA
Kyla Vermeer, CMA
Paul Wiebe, CMA
Hollis (Hao) Zhang, CMA
Andrew Zimmerman, CMA

Excerpt from the 2012 Valedictorian Address

“Accounting is akin to driving a car using only your rearview mirror.” While understanding what has happened is important, you can't rely solely on the past to guide your future. We needed to change how we looked at business problems. By the time we started the SLP we were all decent historians. We could look at events in the past and understand what happened. We could all drive in the rearview mirror. The first part of the CMA program taught us that good detective work is just as important as understanding the past. We learned new tools and techniques for understanding what was happening in organizations right now. Bridging this to what we knew of the past was fairly powerful to understanding changes in our environment, but it could only take us so far. The final stage of our metamorphosis had us peering deep into an organization's future. Ask anyone graduating with me today and they can tell without the smallest shred of uncertainty what the next 5 years at the Brightstar Mining Company would look like. By simultaneously being a historian, a detective and a fortune teller, we demonstrated how it was possible for a financial professional to create lasting value in organizations. We learned that to be a successful CMA we needed not only a rearview mirror but also windows and a windshield.

Jarrod Falk, CMA

2012 Award Winners and Scholarship Recipients

Award Winners

Each year, CMA Manitoba is proud to recognize the outstanding academic achievements of some of the students at various stages of the CMA program. The 2012 winners were recognized at last year's Convocation in October.



2012 Provincial Entrance Examination Awards

Frank Gosling Gold Medal – Highest Mark, Entrance Examination

James Percival
Charles Tetrault

Robert Syme Memorial Silver Medal sponsored by Manitoba Hydro – Second Highest Mark, Entrance Examination

William Cheung

2012 Strategic Leadership Program Awards

Mercer Bradley Case Examination Award – Highest Mark, Case Exam

Graham Fuga, CMA

Valedictorian and TelPay Leadership Award

Jarrod Falk, CMA

Robert Half Team Achievement Award – Highest Mark, Combined Board Report & Presentation

Michael Lackmanec, CMA
Jennifer Lee, CMA
Ashley Solomon, CMA
Karen Sparrow, CMA
Hollis Zhang, CMA

Scholarship Recipients

In 2012, we were proud to grant four Internationally Educated Professional Scholarships (approximate value \$13,000 each) to Accelerated Program students. The recipients were:

Bekzod Ruzimatov
Benson Izunwanne
John Miranda
Asia Yufit

CMA Membership Statistics 2012-2013

Certified Members 2012-2013

Members – July 1, 2012.....	1,686
Graduates.....	37
Transfer in from other provinces.....	7
Reinstated.....	1
Transfer to other provinces.....	(4)
Deceased.....	(4)
Deleted.....	(4)
Non-payment of dues – 4	
Member’s request – 0	
Professional conduct/provincial request – 0	
Members – June 30, 2013.....	1,719
*Retired members (included above).....	405

Candidate Members

	2010-2011	2011-2012	2012-2013
Enrolled in Strategic Leadership Program	65	57	84
Enrolled in Targeted Recruitment Programs	6	15	9

*Note: There are 17 additional candidates at various stages of the SLP, but not currently enrolled.

Past Presidents

2012-13	A. Chambers, CMA	1990-91	B. Sochasky, CMA, FCMA	1968-69	C. D. Kennedy, CMA
2011-12	D. G. Fillion, CMA	1989-90	R. A. Desrochers, CMA	1967-68	J. Olko, CMA, FCMA
2010-11	G. S. Comber, CMA	1988-89	B. R. DePape, CMA	1966-67	W. B. Woolston, CMA
2009-10	P. D. Stewart, CMA, FCMA	1987-88	L. M. Talbot-Allan, CMA, FCMA	1965-66	C. G. Turnbull, CMA, FCMA
2008-09	C. N. Dumontier, CMA	1986-87	H. A. McMullin, CMA	1964-65	T. E. Rayfield, CMA
2007-08	B. G. Beitz, CMA, FCMA	1985-86	B. L. Parkhurst, CMA	1963-64	F. A. Gosling, CMA
2006-07	K. L. Seier, CMA	1984-85	S. A. Bubbs, CMA, FCMA	1962-63	W. J. Drudge, CMA
2005-06	J. C. Lovell, CMA, FCMA	1983-84	C. H. Ouimet, CMA, FCMA	1961-62	H. R. Turner, CMA
2004-05	M. R. Scott, CMA, FCMA	1982-83	W. J. Barnard, CMA	1960-61	W. L. Moore, CMA, FCMA
2003-04	G. C. McNabb, CMA, FCMA	1981-82	N. M. Magnusson, CMA	1959-60	A. B. Pitcairn, CMA
2002-03	L. C. Scarth, CMA	1980-81	L. W. Anderson, CMA, FCMA	1958-59	K. R. Keeping, CMA, FCMA
2001-02	J. G. Nagazine, CMA	1979-80	G. E. Phillips, CMA	1957-58	R. Syme, CMA, FCMA
2000-01	F. C. MacKay, CMA, FCMA	1978-79	W. J. Cessford, CMA, FCMA	1956-57	J. Lawrie, CMA
1999-00	S. R. Woodward, CMA, FCMA	1977-78	W. J. Cessford, CMA, FCMA	1955-56	G. F. L. Riddell, CMA, FCMA
1998-99	L. J. Kirkness, CMA	1976-77	E. T. Tesluck, CMA	1954-55	R. Syme, CMA, FCMA
1997-98	R. M. Stoesz, CMA, FCMA	1975-76	J. R. Smith, CMA, FCMA	1953-54	T. E. Ewart, CMA
1996-97	A. S. Smith, CMA	1974-75	J. R. Smith, CMA, FCMA	1952-53	W. Aitkin, FCA, CMA
1995-96	P. H. Croteau, CMA, FCMA	1973-74	L. J. Herbach, CMA, FCMA	1951-52	T. D. Milne, CMA
1994-95	B. J. Stephen, CMA, FCMA	1972-73	R. E. Benson, CMA	1950-51	D. C. Hodson, CMA
1993-94	C. M. Stahlke, CMA, FCMA	1971-72	B. K. Croxford, CMA	1949-50	J. H. Smith, CMA
1992-93	J. D. Klippenstein, CMA, FCMA	1970-71	E. H. Orpin, CMA, FCMA	1948-49	G. E. Elliott, CMA
1991-92	T. G. Baxter, CMA, FCMA	1969-70	J. D. Watts, CMA, FCMA	1947-48	W. Dunbar, CA, CMA

FCMAs, Life and Honourary Members

Len W. Anderson
Warren J. Barnard (Life)
Terence G. Baxter
Beverly G. Beitz
Raymond E. Benson (Life)
Francis H. Black
Shirley A. Bubbs
John P. Carney
William J. Cessford
Loren A. Cisyk
R. Lorne Collins (Life)
Ron Coke (Honourary)
P. Cooney (Honourary)
James E. Court
Paul H. Croteau
Brian K. Croxford (Life)
Carl K. Doerksen
Allen J. Dowhan
Paul D. Stewart

Nabil Elias
Brenda L. Evans (Life)
Glenn B. Friesen
Catherine M. Gillespie
Jerry L. Gray (Honourary)
Robert C. Hamaberg
Leonard J. Herbach
Murray Hilton (Honourary)
Anita Kampen
C. David Kennedy (Life)
Edward Kennedy (Honourary)
R. Brent Kerslake
John D. Klippenstein
Peter R. Komarnicki
Marc Labossiere
Charles LaFlèche
Leon N. Ledohowski
John C. Lovell
Gordon C. McNabb

Carleen MacKay
Michael R. Mager
Judith L. Mathieson
Herb A. McMullin (Life)
Gordon P. Menzie
R. Thomas Moody
William L. Moore
John Mundie (Honourary)
Jerry R. Mus (Life)
Janice G. Nagazine (Life)
Neill R. Nedohin (Life)
John Olko
Ernest H. Orpin
Cyrille H. Ouimet
George E. Phillips (Life)
Kenneth C. Robinson
Karn D. Sandy
Todd J. Scaletta
Brian G. Esau

Lawrence C. Scarth (Life)
Manfred Schulz
Michael R. Scott
Connie Sherry (Honourary)
James R. Smith
T. David Smith (Life)
Bob Sochasky
Craig M. Stahlke
Barbara J. Stephen
Ronald M. Stoesz
Lorena B. Trann
Clayton G. Turnbull
Steven F. Vieweg
Vincent A. Warden
Robert W. Warren (Honourary)
John D. Watts
Susan R. Woodward
G. Gordon Zacharias
Denise D. Zaporzan

CMA MANITOBA FOUNDATION
2012-2013 Annual General Meeting

September 17, 2013



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CMA MANITOBA FOUNDATION

2012-2013 Annual General Meeting

Minutes of the Annual General Meeting of September 18, 2012

Report of the Chief Executive Officer

CMA Manitoba Foundation Board 2012-2013

Report on the 2012-2013 Audited Financial Statements

Donors 2012-2013

**FOUNDATION ANNUAL GENERAL MEETING
MINUTES**

**Tuesday, September 18, 2012
CMA Professional Centre – 12:00 p.m.**

In Attendance - 25 CMA Manitoba Members in Good Standing

Chairman – Denis Fillion, CMA
Secretary – Ron Stoesz, CMA, FCMA

1. Chairman Denis Fillion called the meeting to order at 12:35 p.m.
2. There were no objections to the agenda; the agenda was adopted.
3. **Report on the 2011-2012 Audited Financial Statements**
Chief executive Officer provided the membership with a report concerning the 2011-12 fiscal year highlighting and explaining any variances.
Moved by Mac Davidson and seconded by Gregg Comber that the Treasurer's Report be accepted.

CARRIED
4. **Appointment of Directors for 2012-13**
Chief executive Officer asked the Board members in attendance to stand and be recongnized and declared that these members will be the Society's Directors for a one year term.

Paul Stewart, CMA, FCMA (Chair)	Bill Cessford, CMA, FCMA
Brian Esau, CMA, FCMA	Denis Fillion, CMA
Brian Gilchrist, CMA	Diana Koldyk, CMA, FICB
Ron Stoesz, CMA, FCMA (secretary)	
5. **Business Arising**
There was no business arising.
6. **Call for motion to adjourn meeting** (for CMA Manitoba Foundation AGM)
Denis Fillion moved that the meeting be adjourned. The meeting was adjourned at 12:45 p.m.

Report from the CEO



Ron Stoesz, CMA, FCMA, C.Dir
Chief Executive Officer, CMA Manitoba

This is our second annual report for the CMA Manitoba Foundation and I would like begin by thanking the Board and CMA staff who have dedicated their time during this past year. The Foundation Board of Directors met twice during the 2012-2013 period. In this year's report I will provide a financial report and briefly discuss our current environment and future plans.

This year, the Board approved and granted five scholarships for internationally educated professionals. Three of the award recipients successfully progressed to the Strategic Leadership Program in September.

In the spring of 2013 we issued a survey to our members requesting feedback on the CMA Foundation. Generally the survey confirmed that CMA members are supportive of the Foundation, its mission, values and gifting plan, but awareness and likelihood of contributing to the Foundation was very low.

As you are also aware, unification activities between CMA and CA Manitoba have progressed significantly. This included an introductory meeting between representatives of both the CMA and CA Foundations. The intent of the meeting was to describe the Foundations and to gain an understanding of the size and purpose of each. The merger agreement between CMA and CA provides for an opportunity to merge but there are no directions to do so.

The survey results and overview of the meeting between the two organizations were discussed at the July Foundation Board meeting where the Board decided that the Foundation needs to explore its opportunities and options. A facilitated Strategic Planning session has been arranged for October 10, 2013.

In closing, I would like to express our appreciation to those that have supported the Foundation financially. There are so many excellent charities and causes that rely on the gifts that members provide. We appreciate the generosity. Finally I would like to acknowledge the contribution the Board members have made and thank Sheri Moerkerk and Donovan Henzel from the CMA office for their assistance during this first year.

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Ronald Stoesz CMA, FCMA
Chief Executive Officer
CMA Manitoba

CMA Manitoba Foundation Board 2012-2013



Paul Stewart, CMA, FCMA
Chair



Bill Cessford, CMA, FCMA



Gregg Comber, CMA



Brian Esau, CMA, FCMA



Brian Gilchrist, CMA



Diana Koldyk, CMA, FCMA



Ron Stoesz, CMA, FCMA
Secretary



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CMA Manitoba Foundation Inc.

Financial Statements

For the year ended June 30, 2013

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CMA Manitoba Foundation Inc.
STATEMENT OF FINANCIAL POSITION
As at June 30, 2013

	2013	2012	2011
Assets			
<hr/>			
Current			
Cash and Cash Equivalents	\$ 22,706	\$ 17,940	\$ -
Accounts Receivable and Accrued Interest	83,800	83,800	-
Investments Maturing within 12 Months	-	-	-
	106,506	101,740	-
Long-term Investments	-	-	-
Capital Assets	-	-	-
Total Assets	\$ 106,506	\$ 101,740	\$ -
Liabilities	\$ -	\$ 292	\$ -
<hr/>			
Net Assets			
Restricted Funds	7,000	3,000	-
General Funds	99,506	98,448	-
	106,506	101,448	-
Total Liabilities and Net assets	\$ 106,506	\$ 101,740	\$ -

CMA Manitoba Foundation Inc.
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
For the month ended June 30, 2013

	General Funds 2012/2013	Restricted Funds 2012/2013	Total Funds 2012/2013
Revenue			
Contributions	\$ 88,178	\$ 4,000	\$ 92,178
Interest income	-	-	-
	<u>88,178</u>	<u>4,000</u>	<u>\$ 92,178</u>
Expense			
Administration fees	-	-	-
Awards, Bursaries and Scholarships	87,090	-	87,090
Bank charges	30	-	30
	<u>87,120</u>	<u>-</u>	<u>87,120</u>
Excess of Revenue Over Expenses	\$ 1,058	\$ 4,000	\$ 5,058
Net Assets, Beginning of Year	-	-	-
Net Assets, End of year	<u>\$ 1,058</u>	<u>\$ 4,000</u>	<u>\$ 5,058</u>

Donors 2012-2013

The CMA Manitoba Foundation would like to recognize the following companies and individuals that have contributed during the 2012/2013 period.

Governors Club (\$10,000 and more)

Ambassadors Club (\$5,000 to \$9,999)

Sponsors Club (\$1,000 to \$4,999)

Red River Mutual

Susan Woodward, CMA, FCMA

Ron Stoesz, CMA, FCMA

Builders Club (\$500 to \$999)

Brian Gilchrist, CMA

Mercer Bradley

Mentors Club (up to \$500)

Charlene Birdsall, CMA

Robert Bourns, CMA

Derek Boutang, CMA

Bill Cessford, CMA, FCMA

Denis Fillion, CMA

Robert Girardin, CMA

Donovan Henzel, CMA

Helen Hesse

Darcy Lavergne, CMA

Neill Nedohin, CMA

Glenn Nicholls

Cristy Simpson

Donald Wood, CMA