



CPA
Sans Frontières
ANNUAL BULLETIN



MESSAGE FROM OUR PRESIDENT

BY STÉPHAN MORIN, CPA, CA

Another year has passed, and we have a lot to be proud of. We have implemented a new logo, a new website, new policies and procedures in line with our organizational values including gender equality, a code of ethics and a strategic roadmap for the organization going forward.

We look forward to the future of the organization and are especially excited about the impact of our on-site volunteers, who have done an outstanding job in serving foreign communities, despite the pandemic, thanks to the use of technology which has enabled us to complete our mandates remotely. We also see a promising future with our actions supporting vulnerable people and the development focusing on empowering women and girls.

Due to the pandemic, more communities than usual have required our services and so as such, we have seen projects being added throughout the fiscal year. Thanks to our team, including volunteers and members, we have been able to respond to the increase in need and in turn, assist the communities in most need of our help. Of course, all this progress would not have been possible without our sponsors. We will continue to work hard and grow the organization with the goal of helping as many communities as possible and fulfilling the mission of CPA Without Borders.

SUMMARY

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MANDATES 2021

Despite the pandemic, CPA Without Borders (CPAWB) continued to complete its mandates remotely. Thanks to the persistence and skills of our on-site volunteers, the following mandates were completed:

Assisting the organization “Vergers d’Afrique” in strengthening its management and governance practices

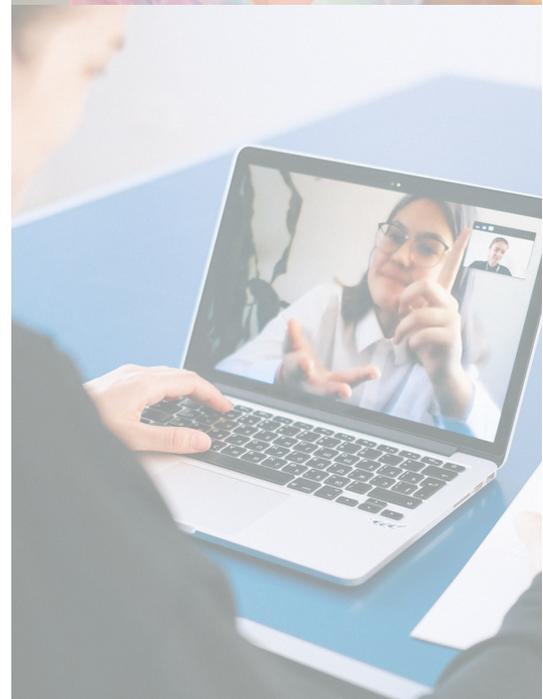
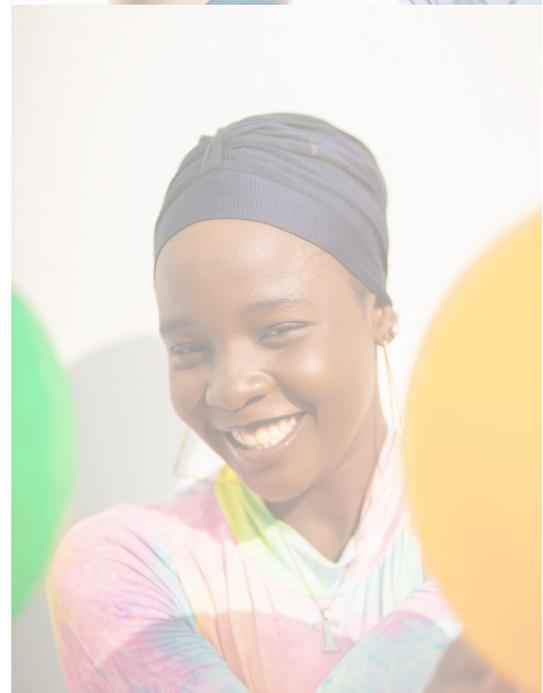
CPAWB has undertaken a series of mandates with Vergers d’Afrique. The first mandate, being a diagnosis and current-state analysis of the organization. CPAWB assisted the organization in identifying potential improvements regarding the organization’s accounting policies, and management and governance policies for its local association “l’Association Buud Nooma”.

This first mandate will result in an action plan to assist the organization via additional mandates going forward. The future mandates will assist Vergers d’Afrique in the following ways:

- Adoption of correct and efficient accounting policies & procedures
- Optimization of change management and decision-making processes
- Analysis and planning of new projects
- Accounting operations compliance and best practices

VERGERS D'AFRIQUE

Vergers d’Afrique is an association based in Quebec which aims to fight climate change by improving non-fertile soil and by strengthening communities in Burkina Faso, via its branch (Association Buud Nooma). With the help of the local Burkinabé people, the Buud Nooma association aims to improve the quality of life of the local community living around non-fertile soil, by creating community gardens. Thus, ensuring access to food and clean water for local families, while also providing access to agricultural technologies.



MANDATES 2021

Assisting the organization “Mer et Monde” with the implementation of internal controls

Mer et Monde kick-started its first development projects in 2020. As a result of its growth, Mer et Monde’s stakeholders required more detail regarding the organization’s financial information and operational transparency. Specifically, stakeholders required that the chart of accounts for Nicaragua and Senegal branches, the organization’s policies and procedures, and the organization’s financial management tools be revised.

Bringing the necessary accounting expertise, CPAWB’s on-site volunteer worked directly with Mer et Monde Management, Treasury and Board of Directors in providing the following:

- **Internal controls**
- Evaluate financial and operational risks
- Develop an operational and financial management policies and procedures manual for each country (Canada, Senegal, and Nicaragua)
- Assist Mer et Monde in implementing the recommended procedures

Accounting system and chart of accounts

- Put in place and synchronize the chart of accounts in the accounting systems used in Nicaragua and Senegal with the system used in Montreal.

MER ET MONDE

Mer et Monde is an organization which specializes in international co-operation and solidarity. The organization assists interns, students and other professionals with international projects whereby the objective is to encourage solidarity among international communities. Through its programs, Mer et Monde aims to encourage cultural exchanges between communities as well as solidarity efforts and international development within communities.

Based in Montreal, Mer et Monde has permanent on-site staff in Nicaragua and Sénégal, and works directly with local partners in order to help local organizations with their community projects.



MANDATES 2021

Strengthen the governance and financial literacy of members of the “Centres de CGA”

Over the long-term, CPAWB will assist the CGA either by assisting the CGA staff or by directly assisting its member entrepreneurs. Currently, CPAWB will assist the Koussek network and its member economic interests by strengthening the governance, financial literacy, and operational and financial management skills of the member entities.

The current mandate will include CPAWB selecting 7 member entities of the Koussek network. For each entity, CPAWB will perform a current-state analysis and evaluate the risks and opportunities faced by the entities. CPAWB will then offer virtual financial literacy sessions to the entire network, based on the risks and opportunities identified during the current-state analysis.

The members, many of which are female entrepreneurs, have a strong desire to succeed. As such CPAWB will offer its skills to help the member entities attain their objectives.

As a result, CPAWB expects to help strengthen the skills of member entities and their entrepreneurs, improve member entities’ production capacity and efficiency, and in doing so, result in member entities having a more environmentally durable and economically sustainable business structure. These factors then contribute to a reduction in social disparity and increase the quality of life within the community.

CENTRES CGA

The «Centres de Gestion Agrée (CGA)» provides volunteer management and accounting services to its members. Its members, such as the Koussek network, benefit from the technical expertise that the centre provides, allowing members to structure and plan their businesses.

Typically, members consist of small business run often by female entrepreneurs. Often, the entrepreneurs have minimal financial and business training, financial literacy, and lack the resources to hire a professional consultant.



MANDATES 2021



Assisting the organization ABIOGeT, in strengthening its management and governance practices

CPAWB has agreed to enter a series of mandates with ABIOGeT. For the initial mandate, CPAWB will assist the organization in performing a current-state analysis and identifying potential improvements for the organization's accounting practices and management and governance policies for its operations in Cameroon.

The initial mandate will also carry on to subsequent mandates, whereby CPAWB will assist ABIOGeT with the following:

- Implementation of sound and efficient accounting policies.
- Optimization of management processes.
- Assisting in the analysis of potential projects.
- Ensuring compliance from an accounting policy standpoint.



ABIOGeT

ABIOGeT, is based in Maroua, Cameroon, and aims to fight desertification, climate change and food insecurity. The organization does so by organizing agricultural programs, environmental education programs, and water management programs, to improve the standard of living of people living in Cameroon and elsewhere in Africa.

ABIOGeT operates in Tchad, at the Binder-Léré Wildlife Reserve. In recent years, BIOGeT has entered into agreements with several partners to provide international development projects. Including but not limited to, the University of Laval in 2019, "World Agroforestry" (ICRAF) in 2020, the Government of Canada in October 2020 and recently in February 2021 as well as with the University of Quebec in Rimouski.

ACTIVITIES 2021

PODCAST DES BAS BRUNS

October 2021

In October 2020, Sophie Raymond, CPA, CMA, MB, Executive Director of CPAWB, Nicolas Blais, CPA, CA, MBA, and co-founder of CPAWB, Ariane Villemure, student and Jean-Philippe Léger, CPA candidate both of which are students who had participated in a tri-partisan mandate with CPAWB (UQTR, CPASF, Mer et Monde), were both invited as guests on the “podcast des bas bruns” During the podcast, the guests discussed the history of CPAWB and recounted their experiences as field participants on CPAWB mandates and as volunteers on the CPAWB executive committee. You can find the Podcast in CPAWB social network.

VIRTUAL CONFERENCE

January 2021

Due to the pandemic, CPAWB was challenged to renew its way of operating and reaching the community of CPAs, students, and future CPAs. As such, at the beginning of 2021, CPAWB launched a virtual conference to reach the community and show others what CPAWB is about. Nicolas Blais, CPA, CA, MBA, co-founder and first VP of CPAWB, hosted the conferences. The conferences covered the history of CPAWB, discussed previous mandates that CPAWB had participated in, and the strategy of the organization going forward. Despite the conference being virtual, the conference gathered significant interest from the community and sparked interesting exchanges of dialogue between participants and hosts.



ACTIVITIES 2021

OMNIUM FINANCIER

January 2021

For the second year in a row, CPAWB participated as a partner at the « Omium Financier » competition, which brings together 350 finance and accounting students. CPAWB's ambassadors Judy Flénon, and Jean-Philippe Léger hosted a virtual kiosk, whereby they presented CPAWB to the students present at the competition.

CPA COMMUNITY GATHERING

March 2021

Each year, the Order of CPAs of Quebec organizes an event to assemble each of its 11 sub-groups, each representing different areas of the province. This year, Nicolas Blais was present at the event and seized the opportunity to discuss CPAWB with those present and promote the organization amongst fellow Quebec CPAs.

STUDENTS FROM UNIVERSITY OF SHERBROOKE

March 2021

On March 23rd, 2021, Nicolas Blais hosted a virtual conference with students from the University of Sherbrooke. It was the first time that CPAWB hosted a virtual conference at the University, and the conference allowed CPAWB to make itself known among a new base of students and future CPAs.

« COMITÉ RELÈVE CPA ÉTUDIANT » GALA

May 2021

For the third consecutive year, Jean-Philippe Léger was present at the "Comité relève CPA étudiant" gala. The conference followed an interview format whereby at the beginning of the conference, Jean-Philippe was invited to discuss his experience as an on-site volunteer for CPAWB's mandate in Senegal. The mandate was performed in partnership with l'UQTR and the organization Mer et Monde.

RECENT NEWS

CPAWB HAS REBRANDED AND IMPLEMENTED A NEW LOGO!



The new CPAWB logo is mainly represented by the blue and green globe on the left-hand side. The globe represents the mission of CPAWB as an organization that intervenes at the global level, to provide governance, accounting and financial literacy services to those most in need, all over the world.

www.cpasansfrontieres.ca

STRATEGIC ROADMAP

The CPAWB executive committee and members of the board have placed a special focus on the strategic direction of the organization and held several meetings to discuss the strategy going forward. A special focus will continue to be placed in the following months via meetings and discussions, keeping in mind the pandemic, recent trends in international development and most importantly the mission and values of CPAWB as the centre of all decision-making.



RECENT NEWS

The CPA EXCELLENCE Award Outreach of the profession "Soirée des Fellows" 2020-2021

On November 27, CPAWB was awarded the Excellence CPA - Outreach of the profession by the CPA CPA Order of Québec (OCPAQ), which was presented in February 2020. Stéphan Morin, CPA, CA President of CPAWB and co-founder received this award on behalf of CPAWB. This is a great honor, encouraging CPASF to continue reaching new heights.



In this picture Stéphan Morin, CPA, CA receiving the CPA Award of Excellence - Outreach of the profession in the presence of the Chairman of the Board of the Ordre des CPA du Québec, Mario Gariépy, FCPA, FCA and the President and Chief Executive Officer of the Ordre des CPA du Québec, Geneviève Mottard, CPA, CA

OUR ON-SITE PROJECT VOLUNTEERS

We would like to thank our on-site volunteer for their phenomenal work:

- Alexandre Do Sacramento, CPA completed a mandate for the implementation of internal controls and harmonisation of the chart of accounts for Mer et Monde.
- Isabelle Pigeon CPA and Pierre-Luc McLean, CPA assisted Vergers d'Afrique in Montreal to strengthen its governance practices.
- Melissa Azrak CPA and Alexandra Girard CPA, assisted ABIOGeT in strengthening their management and governance practices.
- Yacine Guessou CPA, Melissa Azrak CPA, and Alexandra Girard CPA, provided consulting services to the organization "GCAD".

FUTURE OBJECTIVES

Within the next year, CPAWB's organizational strategy will be redefined, and a strategic roadmap will be shared to reflect the current economic environment and international development opportunities.

In the coming year, several new partnership agreements will be signed, especially in Haiti with the Université Notre-Dame Haiti-UDERS Jacmel where a pilot project aimed at setting up a mentoring process between local CPA professors and CPA professors from the Université Jacmel will take shape in January 2022.

JOIN OUR TEAM IT'S IMPORTANT TO US !

The need for humanitarian work never stops existing. As such, CPAWB will continue to provide services to communities abroad, as well as back home, and continue to serve those in need. Despite the pandemic! As part of the annual day for humanitarian work, and every other day of the year, we invite you to join us and contribute to the cause of CPAWB and help us in using the CPA profession as a means of doing good in the world and developing communities in need.

<https://www.cpasansfrontieres.ca/engagez-vous>

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Université du Québec
à Trois-Rivières

