PROFESSIONAL ACCOUNTING CENTRE (PAC)
2021 PROFESSIONAL ACCOUNTING FUTURES CONFERENCE

COVID-19 IMPACTS: FINANCIAL REPORTING, INVESTING, AUDITING, AND GOVERNANCE CHALLENGES IN A FAST CHANGING AND CHAOTIC ENVIRONMENT

Afternoons of October 28 & 29, 2021  Online using Zoom

Originating From
The Institute for Management & Innovation Complex
University of Toronto Mississauga, Mississauga, Ontario

PAC is pleased to acknowledge funding support for this conference from CPA Ontario

EXPANDED AGENDA

Day 1 – Thursday, October 28, 2021

12:45 Sign-in on Zoom

1:00 Opening Remarks – The Covid-19 pandemic has severly stress-tested all aspects of society including the economy and its participants. This conference will explore the challenges posed for professional accountants in meeting their functional obligations, thought leadership objectives, and in protecting the public interest. Keynote speakers and panelists will address these stresses, and comment on and debate adjustments made, and longer-term practices and ideas developed and/or modified.

Leonard J. Brooks, Director, Professional Accounting Centre
Soo Min Toh, Director, Institute for Management & Innovation, UTM
Craig Smith, EVP, Member & Student Services, CPA Ontario
1:15 **Keynote Speaker:**
Linda Mezon-Hutter, FCPA, FCA, CPA (MI), CGMA
Chair, Accounting Standards Board


Linda Mezon-Hutter is the Accounting Standards Board (AcSB) Chair and has served in this capacity since July 1, 2013. Linda’s experience as a standard setter began in 2004 when she was appointed as a volunteer AcSB member. Her time with the Board includes the period encompassing the adoption of IFRS Standards and development of separate sections of the CPA Canada Handbook – Accounting for private enterprises and not-for-profit entities.

Linda provides leadership to the AcSB to achieve its mission, as well as enables and promotes a deeper stakeholder understanding of the Board’s strategic plan and activities. She is a frequent speaker on topics related to financial reporting, able to represent both the standard setter and preparer points of view.

There will be an opportunity to share your views. Type in the Q & A

2:00 **Panel 1: Financial reporting and disclosure challenges**

Panelists will comment on the reporting and disclosure challenges they have encountered and/or anticipate resulting from financial distress caused by a reduction in and/or interruption in economic activity, and/or an inability to reliably predict economic activity in the future.

Panelists will include:

- Jim Kroeker, Vice Chairman, FASB
- Kristy Carscallen, Canadian Managing Partner, Audit, KPMG
- Mark Pinch, Associate Chief Accountant, OSC
- Mandeep Chawla, CFO Celestica
- Fabrizio Ferri, PhD, Miami Herbert Business School, University of Miami

There will be an opportunity to share your views. Type in the Q & A.
Jim Kroeker
Vice Chairman, FASB

COVID Related Activities and Issues

James L. Kroeker was appointed a member and vice chairman of the Financial Accounting Standards Board (FASB) on September 1, 2013, later reappointed to a second term that extends to June 30, 2024. In the latter role, he assists the FASB chairman in representing the Board to external stakeholders and in conducting its internal operations, in addition to serving as a voting member of the Board.

Prior to joining the FASB, Mr. Kroeker served as the Deputy Managing Partner for Professional Practice for Deloitte. Before joining Deloitte in January 2013, he was the Chief Accountant of the Securities and Exchange Commission (SEC) from January 2009 until his departure in 2012. In that capacity, Jim served as the senior accounting professional for the Commission and the principal advisor to the Commission on all accounting and auditing matters. In his capacity at the SEC, he was responsible for resolution of a wide range of globally significant accounting and auditing issues.

While at the Commission (he joined in February 2007), Jim played a key role in efforts to improve the transparency and reduce the complexity of financial disclosure. He served as staff director of the SEC's Congressionally-mandated study of fair value accounting standards, and he led the efforts of the Office of the Chief Accountant to address the economic crisis, including steps to improve off-balance sheet accounting guidelines. Jim also served as the Designated Federal Officer responsible for the staff oversight of the SEC's Advisory Committee on Improvements to Financial Reporting. He also was responsible for the day-to-day operations of the office, including resolution of accounting and auditing practice issues, rulemaking, and oversight of the FASB and PCAOB.

Prior to joining the SEC, Jim was a partner at Deloitte in the firm's Professional Practice Network and was responsible for providing consultation and support regarding the implementation, application, communication and development of accounting standards, including disclosure and reporting matters. Jim was Deloitte & Touche's representative on the AICPA Accounting Standards Executive Committee (AcSEC). He also served as a Practice Fellow at the Financial Accounting Standards Board.

Jim received a Bachelor of Science degree with an emphasis in accounting from the University of Nebraska in May 1992.
Kristy Carscallen  
Canadian Managing Partner, Audit  
KPMG LLP  


Kristy is the Canadian Managing Partner, Audit for KPMG in Canada. She has over 30 years of experience and has been a Partner at KPMG for 20 years.  

In her role as Canadian Managing Partner, Audit, Kristy is responsible for the delivery of high quality audits, audit innovation and technology as well as developing our audit professionals to respond to the ever changing environment. Kristy is a member of KPMG Canada’s Management Committee.  

Prior to assuming leadership of our Canadian Audit Practice, Kristy was our Chief Human Resource Officer and a Partner in KPMG’s Toronto office within our Technology, Media & Telecommunications Practice (TMT). She has served as Lead Engagement Partner on numerous public and private sector clients.  

Kristy is a lecturer for the Rotman School of Management Directors Education Program educating participants on the Roles and Duties of Audit Committees and is the Chair of the Board of Directors of The Ronald McDonald House, a “home away from home” for seriously ill children and their families to heal better together.  

Kristy is a Fellow of the Institute of Chartered Professional Accountants of Ontario and was recognized as one of WXN Canada’s Most Powerful Women in 2015. Kristy enjoys spending time with her husband and fourteen-year-old daughter.  

Mark Pinch, CPA, CA  
Associate Chief Accountant, OSC  

Regulatory Perspective:  
Covid-19 Financial Reporting and Disclosure Challenges  

Mark is the Associate Chief Accountant of the Ontario Securities Commission. He is responsible for providing technical accounting and auditing expertise to staff of the OSC with respect to International Financial Reporting Standards (IFRS), U.S. GAAP and Canadian Auditing Standards (CASs). He is an observer on the Canadian Accounting Standards Board’s IFRS Discussion Group and CPA Canada’s Task Force on the Reporting Implications of the CASs. He participates in several Canadian Securities Administrator policy initiatives, and most recently was involved in the publication of National Instrument 52-112 Non-GAAP and Other Financial Measures Disclosures.
Financial reporting and disclosure challenges - CFO Perspective

Mr. Chawla is the CFO at Celestica and is responsible for overseeing the accounting, financial, investor relations, M&A, legal and communication functions in order to protect and enhance the company’s shareholder value. Mandeep began his career at General Electric. He joined Celestica in 2010 and held progressively senior roles in the corporation before assuming the role of CFO in 2017. Mandeep holds a Master of Finance degree from Queen’s University and Bachelor of Commerce degree from McMaster University. Mandeep is a CPA, CMA. He is also a member of the Board of Directors, and Chair of the Audit Committee, of Sleep Country Canada.

Fabrizio Ferri, PhD
Professor of Accounting
Miami Herbert Business School, University of Miami

Virtual Shareholder Meetings

Fabrizio Ferri joined the Miami Herbert Business School's faculty in 2018. Professor Ferri's research interests focus primarily on corporate governance issues.


Professor Ferri earned a B.S. cum laude in Economics and Business Administration from La Sapienza Rome University, and an MBA and Ph.D. from the Stern School of Business
(New York University). Prior to joining the University of Miami, he taught at Harvard Business School, Stern School of Business NYU and Columbia Business School, and worked as a consultant at Stern Stewart & Co, specializing in performance measurement and executive pay.

3:30 Break

3:45 Panel 2: Investor Challenges

Panelists will speak about challenging investment issues they faced during the onset of Covid-19, how they overcame them, and what changes they would recommend for the future from professional accountants, in corporate disclosure, and corporate governance.

Panelists will include:
- Anthony Scilipoti, President & CEO, Veritas Investment Research Corporation
- Philip S. Robson, Executive Vice President, Fiera Capital
- Jared Kalish, Partner, Private Capital, FirePower Capital
- Sanjil Shah, Managing Partner, Alignvest Student Housing

There will be an opportunity to share your views. Type in the Q & A.

Anthony Scilipoti, FCPA, FCA, CPA (Illinois)
President & CEO, Veritas Investment Research Corporation

Investors & Covid-GAAP

Anthony and his partners founded Veritas Investment Research in 2000. He is a Fellow Chartered Public Accountant, a Fellow Chartered Accountant, a Certified Public Accountant (Illinois) and a member of the Association of Certified Fraud Examiners. He is a licenced portfolio manager. Anthony has served as a member of the Ontario Securities Commission's Continuous Disclosure Advisory Committee since 2006. In 2019, Anthony was appointed to the Board of the Capital Markets Advisory Committee of the International Accounting Standards Board.

Anthony has been very active in accounting standard setting since 2003. He is a former member of the Canadian Accounting Standards Board, the CICA's Emerging Issues Committee, and was the Chair of CPA Canada's Users Advisory Committee.
Anthony began teaching in 1997 as a part-time accounting instructor at York University's Schulich School of Business in the MBA and BBA Programs. He was nominated for the Teaching Excellence Award in 1997 and 2003. Several of Anthony's cases have been published in Cases in Financial Accounting: A Principles Based Approach, First Edition, 2006. While he no longer teaches full courses, he does guest lectures at the undergraduate and graduate levels and runs custom training programs on financial statement analysis and business valuation for the CFA societies in Canada and the U.S., CPA Canada, as well as Canadian and U.S. analysts and portfolio managers.

Anthony is an advocate for investors rights. He is frequent media commentator and public speaker on issues related to financial accounting and disclosure and is considered an industry expert in special situations related to accounting. In 2006, Anthony was awarded the Award of Distinction by the Institute of Chartered Accountants of Ontario for his impact and leadership in the accounting profession among those under 40.

Philip S. Robson
Executive Vice President, Fiera Capital

Fiera Private Debt – Covid-19 Impact on Private Debt Investing

Philip joined Fiera Private Debt in July 2019 and was head of the Corporate and Infrastructure lending operations. He is now Chair of the Investment Committee for the firm’s private debt platform. Prior to Fiera he was at Integrated Asset Management (since 1996) a publicly traded alternative investment boutique where he was President of the Private Debt Group from 2011 until Fiera’s acquisition of IAM in 2019.

Philip was responsible for the strategic direction and overall operation of the Private Debt Group at IAM. He played a leadership role in growing and managing relationships with institutional investors; the IAM team raised over $3.0 billion in sequential closed private debt funds with the first fund closing in 2004. He also led the firm’s loan origination and investment activities. Philip was Vice-Chair of the Investment Committee and on the IAM Executive Committee.

Previously, Philip was co-founder and Vice President, Finance of Acorn Packaging, a flexible packaging manufacturer. From 1989 to 1993, he was President and CEO of Krispak Limited, a snack food processing and marketing enterprise he acquired with partners. He was a Vice President, Corporate Finance for Dominick and Dominick
Securities in New York and Toronto and worked in corporate banking at the Bank of Nova Scotia.

Philip is a past Director and Treasurer of the Fred Victor Centre, in Toronto and a former Chair of the Bach Children’s Chorus of Toronto. Currently he is Chairman of Validus Risk Management, a technology-focused risk management firm based in the U.K. with offices in London, Oslo, Toronto, and New York.

Philip Robson holds a Bachelor of Arts (BA) in Economics from the University of Toronto.

**Jared Kalish, MSc**
**Partner, Private Capital, FirePower Capital**

*Investor Challenges - Private Capital Perspective*

Jared Kalish is a co-founder of FirePower Asset Management, which houses FirePower’s Private Debt and Private Equity businesses.

Passionate about building companies, Jared brings creative thinking and leadership to FirePower’s portfolio of businesses, always with the goal of optimizing strategic business direction, providing hands on operational support, and assisting with financial structuring, underwriting and M&A activities. Jared is a member of FirePower’s credit and investment committees, and is responsible for managing Firepower’s limited partnerships.

Prior to FirePower, Jared was responsible for Structured Finance and Strategic Equity for Investec in Canada. He was appointed as a division head for Investec Bank in South Africa at the age of 27, where he led the Equity Structuring team to realize substantial growth in profitability, providing derivative and structuring solutions for clients.

Jared holds a BSc in Actuarial Science and an MSc in Risk and Stochastics from the London School of Economics where he was ranked first overall in his class.
Sanjil Shah, CPA, CA
Managing Partner, Alignvest Student Housing

*Investor challenges*

Mr. Shah was previously the Chief Financial Officer and Chief Operating Officer of StorageNow Holdings, a retail real estate business that acquired, developed and operated 11 self-storage stores in Ontario, Saskatchewan and Alberta. The portfolio was successfully built over a four-year period and sold to InStorage REIT for cash consideration of $110 million. During this period, Mr. Shah directly managed approximately 50 retail and management employees. Prior to joining StorageNow, Mr. Shah was a Senior Manager at KPMG LLP, a global professional services firm, where he specialized in providing audit and advisory services to publicly-listed technology companies in Canada and the United States.

Mr. Shah has also been an instructor at York University’s Schulich School of Business, the University of Toronto and with the Chartered Accountants of Ontario’s School of Accountancy.

Mr. Shah holds a Bachelor of Arts from the University of Toronto, and is a CPA, CA.

5:15  *Adjourn until tomorrow*
Day 2 – Friday, October 29, 2021

12:45 Sign-in on Zoom

1:00 Opening Remarks

Leonard J. Brooks, Director, Professional Accounting Centre
Dushyant Vyas, Associate Director, Professional Accounting Centre

1:15 Research Presentation:
John M. Barrios, PhD
Washington University in St. Louis

Covid-19 Uncertainty & Society

John M. Barrios is an assistant professor at the Olin Business School at Washington University in St Louis. He is also a faculty research fellow at the National Bureau of Economic Research in the Productivity, Innovation, and Entrepreneurship group.

Barrios’ research interests focus on the intersection of labor economics, industrial organization, entrepreneurship, and financial and managerial accounting. Specifically, his research has examined the areas of new business formation, culture and economic behaviors, human capital, financial reporting, regulation, managerial incentives, and corporate governance. He has published in leading accounting, economics, and finance journals such as the Journal of Public Economics, the Journal of Accounting Research and the Journal of Financial Economics.

Barrios frequently presents his research at major international conferences such as the American Economic Association or the NBER Summer Institute. His research has been covered by The Economist, the Wall Street Journal, Fortune, among others.

Before joining Olin Business School, he served as an Assistant Professor of Accounting and Fujimori/Mou Faculty Scholar at the University of Chicago Booth School of Business. Barrios earned his Ph.D. in Business Administration from the University of Miami. During his time in the Ph.D. program, he was awarded the KPMG Scholarship from the KPMG Foundation. Additionally, he holds a Masters in Professional Accounting from the University of Miami and a B.S. in Industrial and Labor Relations from Cornell University.
Panel 3: *Auditing challenges under extreme uncertainty*

Panelists will provide their insights into the stresses and problems caused by the Covid-19 pandemic, and the resolutions and changes arrived at in response including changes in decision making given the extreme uncertainty. In addition, they will comment on the longer-term changes that will persist as well as their observations and recommendations for changes going forward.

Panelists will include:

- Pam Fowler, Partner EY
- Maruf Raza, Partner, National Director Public Companies, MNP
- Carol Paradine, CEO, CPAB
- Karim Jamal, PhD, University of Alberta

There will be an opportunity to share your views. Type in the Q & A.

Pam Fowler
Partner EY

*Auditing under extreme uncertainty*

Pam Fowler is a Partner in the Professional Practice Group at EY. She has over 17 years of experience in auditing and consulting on internal control compliance and financial reporting, working with Canadian and US publicly listed companies. Pam has extensive experience providing auditing, regulatory and internal controls over financial reporting consultation services. Pam is the firm’s national liaison with external regulators, the Canadian Public Accountability Board (CPAB) and the Public Company Accounting Oversight Board (PCAOB).

In an advisory capacity, Pam has led a multi-national cross-service line internal control implementation and remediation projects.
Maruf Raza, CPA, CA  
Partner, National Director Public Companies, MNP

Auditing Challenges Under Extreme Uncertainty

Maruf Raza is MNP’s National Director of the Public Companies practice, working out of the Toronto office. Maruf serves as an advisor to public companies, and private companies planning on going public through direct initial public offerings or reverse mergers. He has worked in many countries around the globe and specializes in helping finance these companies in Canada, either through public or private transactions.

Regarded as a thought leader on International Financial Accounting Standards (IFRS) and Cannabis. Maruf has conducted technical research on IFRS and U.S. accounting standards, including being part of the CPA Canada’s IFRS Discussion Group and various committees at the Ontario Securities Commission. He is currently the chair of CPA Canada's Cannabis Task Force and a member of CPA Canada's Cryptocurrency Committee.

In addition, Maruf serves as director and audit committee chair to several TSX and TSXV companies, to better understand the needs of his clients. His current and past directorship portfolio includes White Gold Corp., Medipharm Labs, Anaconda Mining and Pan African Oil.

Carol Paradine, FCPA, FCA  
CEO, CPAB

Auditing accounting estimates: Strengthening audit quality

Carol is the Chief Executive Officer of the Canadian Public Accountability Board (CPAB). Prior to assuming the leadership role at CPAB, Carol was an audit partner in a major international firm, including roles as a member of the firm’s board of directors and executive committee. Previous roles have also included acting Chief Financial Officer of the audit firm and Corporate Controller of a publicly listed technology company.

Community service is equally important to Carol who currently serves on the board of directors as Chair, Nominating and Governance Committee of the Alzheimer Society of Toronto. Previous roles include Chair, Manitoba Chambers of Commerce, President,
Alzheimer Society of Manitoba, board and audit committee member, Alzheimer Society of Canada, board and audit committee member, CentrePort Canada, board and finance committee member, YMCA-YWCA National Capital Region, board member, Innovate Manitoba, board member, Harmony House and advisory board member, Carleton University School of Business. She also coached youth soccer for several years and was a lecturer and coach at Carleton University.

Carol has a Bachelor of Commerce degree, along with her Chartered Professional Accountant and Certified Public Accountant designations from Canada and the United States.

Karim Jamal, PhD, FCPA, FCA
CPA Distinguished Professor and Department Chair of Accounting and Business Analytics (ABA)
University of Alberta.

*History of Shocks That Changed Accounting*

Dr. Jamal is the past Chair of the American Accounting Association’s Financial Accounting Standards Committee (FASC) which provides scholarly opinion and discussion to the Financial Accounting Standards Board (FASB) in the U.S., The International Accounting Standards Board (IASB) and The Securities and Exchange Commission (SEC). Dr Jamal’s primary research focus is on: (1) Auditor balancing of fraud detection versus client satisfaction, (2) Disclosure and its effect on conflict of interest, and discussions with the audit committee, (3) Private markets for accounting and auditing, (4) Regulatory failure in auditing and (5) Persuasion, justification and interpersonal perception in auditing. Dr. Jamal has numerous publications in research and professional journals in accounting, economics and psychology, published in Australia, Canada, the US, the UK, Japan and Taiwan. In 2010, Dr. Jamal received the Haim Falk Award for Distinguished Contribution to Accounting Thought from the Canadian Academic Accounting Association (CAAAA).

3:30 Break
Panel 4: Governance challenges under extreme uncertainty

Covid-19 has proven to be a nightmare for Boards of Directors, governance experts and others such as forensic accountants whose activities are influenced by corporate governance. Panelists will comment on the problems caused by Covid-19, the changes in thinking or approach required to counter these problems, and the valuable lessons learned when facing future challenges.

The panel will include:

- Shan Atkins, Director, Aurora Cannabis
- John Gordon, Audit Committee member, Topaz Energy & Cardinal Energy
- Carol Hansell, Senior Partner, Hansell McLaughlin Advisory Group
- Peter Dent, Partner & President, Deloitte Forensic Inc.

There will be an opportunity to share your views. Type in the Q & A.

Shân Atkins
Director, Aurora Cannabis

Governance under uncertainty

Margaret ‘Shân’ Atkins is a public company director with deep experience in the consumer, retail and healthcare sectors. She is a Canadian, US and British citizen. Most recently, she co-founded Chetrum Capital LLC, a private investment firm where she served as managing director from 2001 to 2017.

Shân began her career as a public accountant in Toronto at what is now PricewaterhouseCoopers. After moving to the US and obtaining her MBA at the Harvard Business School, she then spent fourteen years at Bain & Company in Boston, where she became a partner and leader in the firm’s consumer, retail and healthcare practices. A former mentor recruited Shân away from Bain to join Sears, Roebuck, where she spent five years and was promoted to Executive Vice President. At Sears, Shân held various executive roles including leading a multi-billion-dollar hardlines business to record results, overseeing global product sourcing for all lines of merchandise in the US and Canadian stores, and creating an intrapreneurship team which initiated many chain-wide innovations in the company’s retail footprint. In her final position as EVP Strategic
Initiatives, Shân was responsible for Sears’ new concept The Great Indoors, a remodeling and redecorating superstore which she shepherded from a two-store pilot to a US$500MM business. She also advocated for the creation of sears.com and drove executive support for its funding and growth, developing it into the fourth largest ecommerce site on the web at the time.

Since 1999, Shân has served as an independent director on ten public and private corporate boards in the US and Canada. Her current public directorships include SpartanNash Company (NASDAQ: SPTN), Darden Restaurants (NYSE: DRI) and Aurora Cannabis (TSX and NASDAQ: ACB). In addition to these public company roles, Shân previously served as an independent director at True Value Hardware, a $2BN co-op of independent hardware stores in the US and abroad, and as an appointee to the Brand Protection Committee of the Board of Directors of the Blue Cross and Blue Shield Association (BCBSA), the largest U.S. private health insurer with over 100 million members. This Board committee governs usage of the iconic ‘Blue’ brand and oversees the financial health of all 37 BCBS plans across the USA.

In her years of corporate board service, Shân has chaired audit and compensation committees and served on many special committees including those for CEO search, acquisition integration and operations improvement. She is an SEC-designated audit committee ‘financial expert’, a Board Governance Fellow of the National Association of Corporate Directors (USA), holds the Carnegie Mellon/NACD certification in cybersecurity oversight (USA) and earned the Institute of Corporate Directors’ ICD.D designation in 2021 (Canada), being selected by her peers as class valedictorian.

For many years Shân has also volunteered her time to various organizations, serving on the Board of NACD’s Chicago chapter and as a board chair and trustee of various hospital and literacy organizations on the regional and national level. She is a frequent speaker at corporate governance programs in Canada and the USA, and in 2020 was one of a very limited number of U.S. public company board members asked by the NACD to design exam content for NACD’s new director certification program.

Shân is a graduate of Queen’s University (Kingston, Ontario) and of the Harvard Business School. She splits her time between residences in Florida and Ontario.
John Gordon, FCPA, FCA, ICD.D
Audit Committee member, Topaz Energy & Cardinal Energy

Governance Challenges Under Extreme Uncertainty: An Audit Committee Perspective

John is a director, and chair of the Audit Committee, of two Alberta based, public, energy companies and is a Director and Chair of the Finance and Audit Committee of CAMH Foundation and is the Chairman of the Board of AARC Adolescent Recovery Centre.

John served as a member of the Canadian Audit and Assurance Standards Oversight Committee and as a lecturer and facilitator at various professional programs including the Audit Committee sessions of the Director’s Education Program of the Institute of Corporate Directors and has completed the ICD.D program.

Prior to his retirement in March 2018, John Gordon was the Canadian Managing Partner, Quality & Risk Management for KPMG Canada. He was responsible for strategies and implementation of policies and initiatives to monitor and manage quality and risk management. Previously, John was the Canadian Managing Partner, Audit and Assurance for KPMG Canada.

Carol Hansell
Senior Partner, Hansell McLaughlin Advisory Group

Challenging Governance Problems During Covid-19

Carol Hansell is the Senior Partner of Hansell LLP, a member of the Hansell McLaughlin Advisory Group. Over her more than 30 years in practice, she has led major transactions for public and private corporations and governments. She now leads an independent firm dedicated to advising boards, management teams, institutional shareholders and regulators in connection with legal and governance challenges. She is regularly engaged in connection with special committee mandates, board investigations, governance design and reviews and shareholder engagement matters. Carol is also a principal with Hansell McLaughlin Advisory Inc., which, together with Hansell LLP, delivers integrated legal, governance, government relations and communications advice. Carol has served on boards of organizations across a variety of sectors – public companies, Crown corporations, financial institutions, healthcare, not-for-profit and arts
organizations. She is a Fellow of the Institute of Corporate Directors and the American College of Governance Counsel and the recipient of a number of awards and recognitions.

**Peter Dent**  
**Partner & President, Deloitte Forensic Inc.**

*Impact of COVID-19 – Increasing Fraud Risks*

Peter is a Partner in the Deloitte Forensic practice. Peter has over 25 years of financial crime experience working with clients conducting internal investigations and providing advice around anti-fraud and anti-corruption compliance frameworks, to enhance accountability, transparency and governance. Peter’s specialties include working with international organizations on financial crime risks, having worked in over 35 countries.

Between 2000 and 2004 Peter was the Team Leader of the Forensic Services Unit within the Department of Institutional Integrity of the World Bank Group in Washington, DC leading international fraud and corruption procurement investigations into World Bank financed projects.

Peter is the past-Chair of Transparency International – Canada. During this time, TI Canada released its first report on the vulnerability of real estate in Canada being used to launder the proceeds of crime, focused on the Greater Vancouver Area. Currently, Peter is part of TI Canada’s Beneficial Ownership Transparency Working Group, which released its second report on Canadian real estate and money-laundering, focused on the Greater Toronto Area.

Peter has experience working with the United Nations (UNDP and UNPS) evaluating and strengthening the accountability and transparency of their procurement processes. In the case of UNDP, Peter was specifically tasked with advising and assisting UNDP leadership in the wake of the Tsunami of December 26, 2004. In the case of UNPS Peter was responsible for the evaluation of their procurement processes in the wake of the Oil For Food investigation.

In addition, Peter was a faculty member for 15 years with the Director’s Education Program at the Rotman School of Management, University of Toronto, where he lectured on a Director’s responsibility with respect to governance and oversight regarding internal investigations and financial crime prevention.
Early in his Deloitte career, Mr. Dent was on retainer to the Royal Canadian Mounted Police Commercial Crime Unit for 3 years. Mr. Dent provided advice on the conduct of financial analysis related to a wide spectrum of white-collar crime investigations. Peter was also a Police Constable with the York Regional Police Service in Ontario, prior to joining Deloitte.

5:15  Closing Remarks & Adjournment – Len Brooks & Dushyant Vyas

PAC is pleased to acknowledge funding support for this conference from CPA Ontario