

FINANCIAL TRAINING FOR NONPROFITS

Developing and Tracking Budgets



Larry Harris, MBA. Larry is a Manager in KPMG's Management Consulting practice analysis. Larry has a wealth of experience in finance and strategic planning, and has a broad range of experience in business planning, financial modeling, economic analysis, budgeting and internal audit. This has provided him with experience in providing leadership in a collaborative environment with team members, clients, executives and boards; development of financial models and forecasts; strategy development; development of business cases; and conducting facilitated workshops.

Larry has worked in a number of industries including aviation (airports), financial services, mining and municipal government.



Adriana Tovstiuk, CA. Adriana is a Senior Consultant in KPMG's Management Consulting practice. Adriana has a passion for improving the finance function of organizations through process, organization, and technology changes. Adriana has over four years of experience in assisting a wide range of clients with improving the financial close and reporting process, enhancing the value add capabilities of the finance function, improving and streamlining financial processes, improving the planning and budgeting process, and developing finance function strategies, visions, and organizational designs.

Preparing and Understanding Financial Statements



Katie Oracheski, CGA. Katie is a manager with KPMG in Edmonton's Enterprise practice. She has over 6 years worth of experience providing Assurance and Business Advisory services to privately held companies. She specializes in issues related to owner-managed business including succession planning, tax planning, preparing financial statements and assisting with trusts and estate planning.



Melissa Mosorocean, CA. Melissa is an Audit Manager with KPMG's Enterprise practice in Edmonton. She has five years of professional, industry and volunteer accounting and audit experience. She brings a mix of communication, personnel management and teamwork skills to discern and resolve assurance and accounting issues for KPMG clients. The majority of Melissa's clients are not-for-profit entities (government and non-government).



Alisha Wong, CA. Alisha joined KPMG as a Co-op student in 2007. She is now a Manager in the Edmonton Enterprise Audit practice. She has worked on audits, reviews and accounting for pensions, private companies, nonprofit organizations and municipalities. She specializes in audits for non-profit organizations and municipalities.

Audits and the Auditor



Omar Mawani, CA. Omar is a Manager with KPMG and has extensive experience in providing audit, accounting, charity and related advisory services to a diverse portfolio of not-for-profit organizations including working with the municipalities and First Nations for the past four years. Omar has a reputation for providing excellent service to various not-for-profit organizations and registered charities.



Michelle Smarsh, CA. Michelle has worked at KPMG LLP for the past four years and is currently a manager in the audit practice. She has extensive experience in providing audit and accounting services to organizations. She is involved in the preparation and review of audit plans and the execution of audits. Michelle obtained her Bachelor of Commerce from the University of Alberta and Master of Professional Accounting from the University of Saskatchewan. She also earned a spot on the 2010 National Honor Roll as one of the top 50 Chartered Accountant Uniform Evaluation writers.



Sharon Shybunka, BComm. Sharon has extensive experience in providing audit, accounting, charity and related advisory services to a diverse portfolio of public organizations including working closely on a number of local government clients. She has taken a number of CICA institute courses specifically related to public sector auditing in order to remain current on applicable standards.

Compliance and Reporting Financial Policies and Procedures



Hilary Rose, BA, CA, CIA. Hilary has a demonstrated record of success in bringing people together to solve business problems, with a special focus on the needs of not for profit organizations. Engaged, articulate and versatile, her diverse professional interests include governance, business planning and budgeting, financial analysis and reporting, accounting processes and practice. Previously, she

developed her career expertise in industry, government and the academy, in senior positions with Price Waterhouse, the Government of Alberta and the University of Alberta.

A dedicated and life-long volunteer, Hilary is invited to serve as board member, treasurer and finance committee chair for not-for-profit boards and advisory committees, including the Edmonton Opera, Friends of Rutherford House, sporting organizations and the University of Alberta's Women in Scholarship, Engineering, Science and Technology (WISEST).

Hilary Rose is a Chartered Accountant (Canada and Ireland), a trained facilitator and certified internal auditor. She graduated with a degree in Economics and Political Science from Trinity College, Dublin Ireland. hilaryca@telus.net

Compliance and Reporting

Financial Policies and Procedures

Roles and Responsibilities

Betty Thompson, FCGA. Betty is a partner with the accounting firm of Lo Porter Hetu in Calgary. Betty has focused her audit and financial management services on not-for-profit organizations. She presents a variety of seminars on financial, governance and related topics to not-for-profit audiences across Canada.

In a volunteer capacity, Betty serves as Vice-Chair, Finance on the Board of Directors of the Calgary Chamber of Voluntary Organizations. Betty has also been appointed to the Calgary Housing Company board and at a national level, Betty has been appointed to the Technical Issues Working Group with the Charities Directorate in Ottawa.

Financial Training for Nonprofits Resource and Reference Committee



Michael Capus, BComm. Michael is a Manager in KPMG's Management Consulting practice. He has over five years of experience in helping public sector and non-profit clients in improving their processes and strengthening their financial management systems. Michael is also the Chair of the Edmonton Office's Community Leader Committee. As part of the Committee's Social Impact Strategy, he has been leading the charge for the KPMG team to develop and deliver financial training, based on the needs in the sector that he and his team experience on a day-to-day basis. Michael was supported by Taylor Rolheiser, CA and Jennifer Boleski, CA who are both Senior Managers in the Enterprise practice specializing in public sector and non-profit audit and accounting clients.

Lesley Conley, Coordinator, Information Services, Charity Central. Lesley has worked with the Legal Resource Centre on numerous programs and projects, including several non-profit law initiatives. She brings to the Charity Central project vast experience in research and the use of technology in public legal education. Lesley also has extensive volunteer and community experience, having served as a committee and board member for many not-for-profit organizations.



Linda Thorne. Linda is a CGA who was employed by both government and the nonprofit sector. She has recently been the executive director of a provincial nonprofit organization and knows the trials and tribulations of keeping an organization's financial affairs in order on top of all the other demands of this position.

She was a member of the Alberta Nonprofit and Voluntary Sector Workforce Council for almost two years and has been an instructor in the Executive Leadership Program in the Nonprofit Sector at Grant MacEwan University. Although now retired, she volunteers for numerous committees and projects.