

# McCAY, DUFF & COMPANY LLP

## A TRADITION OF DISTINGUISHED SERVICE

### McCAY, DUFF & COMPANY LLP,

an independent firm of Chartered Accountants, has served the National Capital region with distinction since 1946.

### GUIDED BY DEDICATED

partners assisted by a staff of approximately forty experienced professionals and support staff, the firm offers a complete range of services including auditing, accounting, tax planning, business valuations, succession and estate planning, financial planning, small business and entrepreneurial counseling and computer consulting.

### BUSINESS ADVICE

is what our owner-managed business and entrepreneurial clients are looking for. Providing that advice in a personalized, proactive manner is one of McCay, Duff's strong points.

### THE FIRM'S HIGHLY

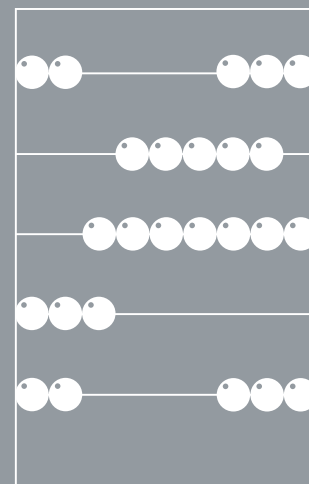
regarded tax department has expertise in all areas of taxation – including corporate, personal, estate and goods and services taxation. Clients frequently call upon our experienced tax professionals to structure pending transactions in order to achieve the greatest tax benefits.

### AS A MEMBER OF

JHI, a world-wide association of independent, medium-sized accounting firms, McCay, Duff & Company LLP is also able to provide clients with comprehensive international services and expertise. This makes it easy for our clients to do business effectively anywhere they choose – locally, nationally or internationally.

### THE FIRM'S EMPHASIS

is on the small- to medium-sized owner-managed business, as well as on a significant number of not-for-profit and charitable organizations, credit unions, professionals, professional corporations and condominium corporations. Our clients participate in virtually every segment of the local economy and have come to rely on the high level of service we deliver.



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& COMPANY LLP**

CHARTERED ACCOUNTANTS

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# McCAY, DUFF & COMPANY LLP

## A COMMITMENT TO PROFESSIONAL DEVELOPMENT

### AN ACCOUNTING FIRM'S

strength rests, above all, on the quality of human resources. For that reason, McCay, Duff & Company LLP is strongly committed to professional excellence and development at every level of its operations.

### IN ADDITION TO FULLY

accredited professional staff and audit, accounting and tax technicians, the firm develops new talent by employing accounting students at various levels in the CA program, and students enrolled in the CMA and CGA programs.

### EACH NEW STUDENT

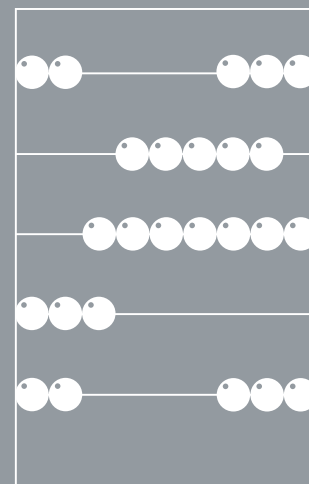
is provided with a specially developed training manual and attends a week-long staff training program sponsored by the Institute of Chartered Accountants of Ontario. In addition to the ongoing training received in the field, the firm holds several in-house courses each year which include audit, accounting, computer and taxation updates.

### THE FIRM IS ALSO

a strong supporter of the CA Students Association, which sponsors extensive course programs to assist with entrance exams, school of accountancy and the uniform evaluation examinations (UFEs).

### TO ASSIST WITH PROPER

preparation of each level required to complete the CA program, McCay, Duff & Company LLP offers three weeks of annual vacation. The firm also allows overtime over a certain required minimum to be accumulated for use as study time, as well as allowing all exam days as paid time off. In addition, financial awards are offered upon successful completion of the entrance exams, school of accountancy and UFEs. If required, study time without pay may also be arranged.



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## THE ENTREPRENEURIAL SPIRIT

### A FAMILY OWNED

and operated business, with its entrepreneurial spirit, has unique requirements well beyond the standard accounting activity and tax services.

### THE PARTNERS AND STAFF

of McCay, Duff & Company LLP strive to provide creative, personalized solutions to your problems.

### VALUE ADDED

professional services are what entrepreneurs and business owners are looking for. To meet this need, our team of professionals provides ongoing business advice to help you meet your goals and objectives, and plan your company's future.

### OUR LIST OF CLIENTELE

indicates how diversified our experience is in providing services over a broad business base. We are pleased to be associated with the long-term success of many local organizations.

## NOT-FOR-PROFIT ORGANIZATIONS

### McCAY, DUFF & COMPANY LLP

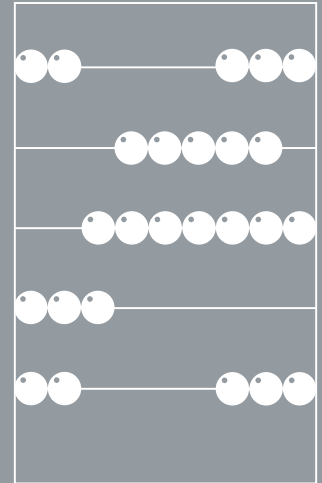
has been entrusted with providing auditing and related services for a large number of not-for-profit organizations including charities, associations, churches, golf clubs, unions, condominium corporations and credit unions.

### OUR PARTNERS AND STAFF

have both the skills and the relevant experience in these areas and understand the needs of both the members and management of these unique groups.

### OUR EXPERTISE

will give your not-for-profit organization the value-added services that this specialized segment of the economy requires.



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# McCAY, DUFF & COMPANY LLP

## THE SENIOR MANAGERS

### TREVOR SMITHERS

Trevor Smithers, CMA, joined the firm in 1986 after three years working with a small business advisory group at a national accounting firm. Mr. Smithers joined the firm's tax group in 1988, obtained his CMA designation in 1989 and completed the CICA in-depth Income Tax Program in 1992. He provides a wide range of taxation services to McCay, Duff & Company LLP's clients. As Senior Tax Manager, Mr. Smithers also oversees the firm's commitment to its clients' tax compliance requirements, as well as maintaining in-house tax standards, and contributing towards the firm's in-house training. He can be reached by email at [tsmithers@mccayduff.com](mailto:tsmithers@mccayduff.com)

### GORDON CHAMPAGNE

Gordon Champagne, CMA, has been an employee of the firm since 1983 and received his CMA designation in 1990. As a Senior Manager in the accounting and auditing areas of the practice, he provides services to a wide range of clients. Mr. Champagne's clients benefit from his high level of knowledge in the audit of charities and other not-for-profit organizations. He contributes to staff development by providing training to new employees on the firm's practices and utilization of the firm's internal software programs. In addition, he participates in McCay, Duff & Company LLP's in-house quality control. Mr. Champagne is active in coaching various minor league community sports teams and serves as the Treasurer for a city-wide sports association. He can be reached by email at [gchampagne@mccayduff.com](mailto:gchampagne@mccayduff.com)

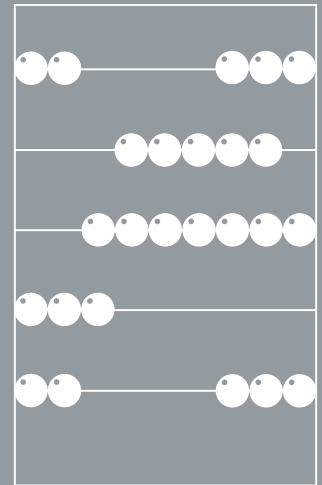
### WENDY McCORMICK

Wendy McCormick, CA, joined the firm in 1993 and obtained her CA designation in 1996. As a Senior Manager in McCay, Duff & Company LLP's accounting and auditing sectors, she specializes in the area of Credit Unions, and also provides services to a wide range of clients in various industries and not-for-profit organizations.

Ms. McCormick participates in the firm's in-house quality control, as well as contributing to the firm's in-house training. She can be reached by email at [wmccormick@mccayduff.com](mailto:wmccormick@mccayduff.com)

### PAUL SPARE

Paul Spare, CA, has been employed with the firm since 1999 and received his CA designation in 2002. He completed the CICA In-depth Tax Course in 2004. As a Senior Tax Manager, Mr. Spare manages a portfolio of clients which includes the Canadian and U.S. personal tax clients and a variety of owner-managed businesses. He is heavily involved in the firm's in-house tax training programs. He is on the Board of Directors of Rideau View Country Club, where he sits on the club's Audit and Finance Committee and is also a Board member of Rideau Non-Profit Housing Inc. He can be reached by email at [pspare@mccayduff.com](mailto:pspare@mccayduff.com)



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## THE SENIOR MANAGERS

### RYAN MILLER

Ryan Miller, CA, joined the firm in 2001 and received his CA designation in 2005. As an audit and accounting manager with McCay, Duff & Company LLP, he provides services to a variety of charities and not-for-profit organizations, as well as owner-managed businesses. Mr. Miller is a key member of our office software committee, a strong contributor to our staff training program and is heavily involved in the firm's condominium specialty group. Mr. Miller is active in coaching competitive soccer and has participated as a Board Member with a variety of community sports organizations. He can be reached by email at [rmiller@mccayduff.com](mailto:rmiller@mccayduff.com)

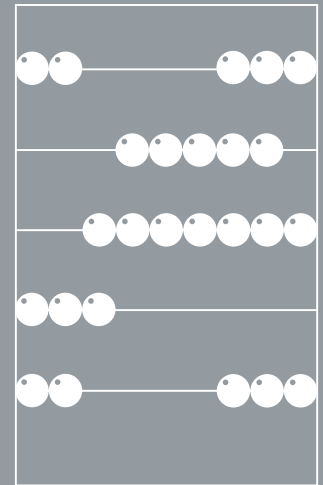
### APRIL WHEELER

April Wheeler, CGA, joined the firm in 2001 and obtained her CGA designation in 2005. As an audit and accounting manager with McCay, Duff & Company LLP, she provides services to a wide range of clients from small- and medium-sized owner-managed businesses to organizations in the not-for-profit and condominium sectors. Ms. Wheeler participates in the firm's in-house quality control. She currently serves as Treasurer on the Board of the Canadian Condominium Institute—Ottawa Chapter. She is an on-line instructor for Algonquin College. Ms. Wheeler can be reached by email at [awheeler@mccayduff.com](mailto:awheeler@mccayduff.com)

## MANAGER OF I.T. SERVICES

### NORAH LAURIN

Norah Laurin joined the firm in 1978 and has advanced from data entry operator to Manager of I.T. Services. Her early years were spent on computerized accounting for clients, before PCs became a work tool. Over the thirty years she has been with McCay, Duff & Company LLP she has also worked as a consultant to our clients, assisting them with computerized bookkeeping. She processed all monthly internal accounting for the firm and was instrumental in implementing officewide computerization and subsequently the move to a network environment. She also works closely with the firm's Tax Department every tax season to coordinate their I.T. requirements. Her depth of experience in the computerized accounting area has given her the unique perspective required to support the partners, managers and staff in their daily work. Ms. Laurin can be reached by email at [nlaurin@mccayduff.com](mailto:nlaurin@mccayduff.com)



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# McCAY, DUFF & COMPANY LLP

## JHI – GLOBAL PRESENCE – LOCAL EXCELLENCE

### McCAY, DUFF & COMPANY LLP

is also committed to meet your needs beyond the Ottawa area, in an ever-changing global economic environment.

### OUR ASSOCIATION WITH

JHI enables our clients to look beyond local or national boundaries.

### McCAY, DUFF & COMPANY LLP

joined this world-wide association of independent medium-sized accounting firms in 1988. This affiliation gives us the ability to provide clients with comprehensive international services and expertise.

### THIS GLOBAL NETWORKING

makes it easy for McCay, Duff & Company LLP's clients to do business effectively anywhere they choose – locally, nationally or internationally.

### JHI

has almost 100 members strategically located in major centres in the following countries:

Argentina

Australia

Austria

Belgium

Brazil

Bulgaria

Cameroon

Canada

Chile

China

Cyprus

Czech Republic

Denmark

Dominican Republic

Ecuador

Egypt

El Salvador

France

Germany

Guatemala

Hong Kong

India

Indonesia

Ireland

Israel

Italy

Jamaica

Japan

Kenya

Lebanon

Liechtenstein

Luxembourg

Malaysia

Mauritius

Mexico

Netherlands

New Zealand

Nigeria

Pakistan

Peru

Portugal

Puerto Rico

Russia

Singapore

South Korea

Spain

Switzerland

Taiwan

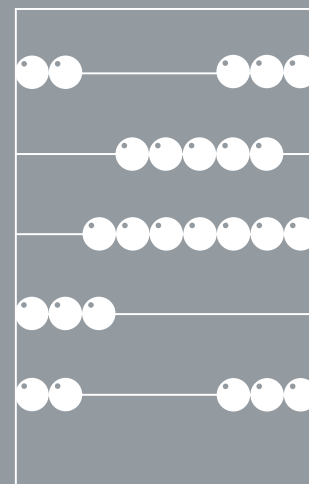
Turkey

United Arab Emirates

United Kingdom

United States of America

Uruguay



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# McCAY, DUFF & COMPANY LLP

## A DIVERSE CLIENTELE

### **AUTOMOTIVE**

Car Washes  
Gas Stations

### **ADVERTISING**

Advertising Agencies  
Sales Representatives

### **BROADCASTING AND COMMUNICATIONS**

Language Training  
Public Relations  
Trade Associations

### **CONSTRUCTION**

Electrical, Plumbing and Kitchen Contractors  
General Building Contractors  
Heating and Air Conditioning Contractors  
Home Building Contractors  
Lumber and Building Supplies Retailers  
Refrigeration Contractors  
Road Construction

### **ENTERTAINMENT**

Performers  
Video Rentals

### **FINANCIAL**

Credit Unions  
Investment Companies  
Stock Traders  
Insurance Agents and Brokers

### **FOOD INDUSTRY**

Bakeries  
Restaurants  
Dairy Products

### **NOT-FOR-PROFIT INSTITUTIONS**

Charitable Foundations and Organizations  
Churches  
Industrial and Professional Associations  
Sports Associations  
Trade Associations  
Unions

### **PROFESSIONALS AND PROFESSIONAL CORPORATIONS**

Chiropractors  
Dental Care  
Doctors  
Eye Care  
Legal  
Veterinarians

### **PRINTING AND COPYING**

Film Production  
Graphic Designers  
Printing

### **REAL ESTATE**

Building Contractors  
Commercial and Industrial  
Condominium Corporations  
Development Companies  
Management Companies  
Residential  
Shopping Centres  
Syndication

### **RETAIL**

Antique Sales  
Clothing Stores  
Fastener Supplies  
Florists  
Furniture and Appliances  
Jewelers  
Laundry and Dry Cleaning  
Musical Equipment  
Paint and Wallpaper  
Pharmacies  
Photography Studios  
Stationery and Office Supplies  
Variety Stores

### **SPORTS**

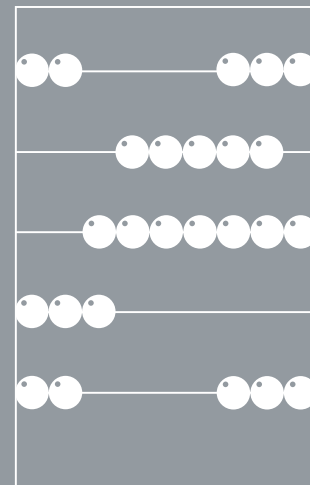
Fitness & Health Studios  
Golf Courses  
Professional Athletes  
Racing Stables

### **TECHNOLOGY**

Consulting  
Manufacturing  
Mobile Telephone Sales & Service  
Research  
Turbine Manufacturing

### **OTHER**

Beauty and Hair Salons  
Dance School  
Delivery Services  
Educational Institutions  
Equipment Rental  
Farming  
Hotel/Motel Establishments  
Machine Shops  
Travel Agencies



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