



Douglas N. Baker



Doug Baker grew up on the Prairies, attending school first in Moose Jaw, Saskatchewan, then Winnipeg, Manitoba, and finally Saskatoon, Saskatchewan; these moves resulted from his father's promotions within the Canadian Pacific Railway company. Doug then entered the Commerce program at the University of Saskatchewan, from which he graduated with Honours in 1975. He trained for his CA with Deloitte Haskins & Sells, spending eight years with the firm in the Calgary and Toronto offices, rising to the position of Senior Manager, before embarking on a private sector career.

Until the mid-1990s he was employed in increasingly senior finance roles with Calgary-based oil and gas companies. He then teamed with two experienced executives — one an engineer and the other a geologist — to found, build and sell four oil and gas companies, all being listed on either TSXV or the TSX. During this period, he also became involved in a private oil and gas partnership, for which he continued to provide all financial services and leadership until his death in 2017.

In addition, Doug served on the boards of six companies during the period from 2005 to 2017. Four of these were junior or medium-sized oil and gas companies, and one a land development company, all quoted on the TSX or NYSE. The sixth was a provincial crown corporation owned by the Government of Alberta. He chaired the Audit Committee of each of these, served as Board chair of one, and served on various other Board committees.

But it is for his exceptional service to the Canadian accounting profession, primarily through four bodies, that he is honoured by the Canadian Accounting Hall of Fame. On each body he had critical leadership roles.

The first of these bodies was the Board of Examiners of the Canadian Institute of Chartered Accountants (CICA), on which he served for several years, culminating in a two-year term as chair in 1994–96. This Board not only set the final exam for admission to the CA profession (known then as the Uniform Final Examination, or the "UFE"), but also provided oversight of the marking centres across the country and made the decision on the passing standard. This would have required Doug to commit between 200 and 300 hours each year. But in addition, he wrote a number of the highly complex "comprehensive cases" that were used in the 1980s and 1990s; this task went well beyond the expectation of Board members.

The second was his service to the Institute of Chartered Accountants of Alberta ("Alberta Institute"), as an elected member of its Council from 1999 to 2003, the last two years of which he was Vice-President and President respectively. This was a challenging period for the profession: in the post-Enron environment Doug and the Institute's Executive Director conducted a province-wide speaking tour to brief members on actions taken by the profession to restore public confidence, and the Canadian Public Accountability Board was formed by federal and provincial regulators and the CA profession to provide independent public oversight of auditors of public companies. Also, the first graduates of the CA School of Business wrote the

UFE in 2003, and achieved a pass rate of 83%, the highest in Canada. Further, in that year 33 Alberta CAs graduated with the first specialist designation, in investigative and forensic accounting, the CA*IFA.

The CA School of Business was the third; Doug chaired its Board of Directors from 2004 to 2008. This School was formed in 2000 by the Alberta Institute and its counterparts from British Columbia, Manitoba and Saskatchewan to oversee the education of students preparing for the UFE; it was a challenge to move from four provincially based models used over the previous century to a regional model, which really put his experience and leadership skills to the test. Doug also had to manage the transition from the School's founding CEO, Professor John Brennan, to his successor, John Gunn. (The CA School of Business evolved to become the CPA Western School of Business in 2015, and to oversee professional accounting education in the four western provinces and in the Northwest Territories, Yukon and Nunavut.)

The fourth was his term on the Board of Directors of the CICA from 2008 to 2012, two years as Vice Chair, and two as Chair. In addition to driving national consensus on matters of strategic and operational importance, he led and championed the initiative to develop training positions with leading employers for those aspiring to become CAs but either not able or not interested in training in the accounting/auditing divisions of CA firms. Also, Doug attended and spoke at CA functions across the country, including graduation functions in every province; in addition, he represented the Canadian CA profession internationally.

The foregoing summarizes Doug's key volunteer positions in the accounting profession. While a few others — very few — may have made comparable contributions, most of these volunteers would have been from public accounting firms, which are generally more supportive of its people assuming leadership roles in the profession than industry employers. With Doug being from industry he did not have such support.

Not surprisingly, Doug received significant professional recognition. In 1997, he was elected a Fellow (FCA) of the Alberta Institute. Then in 2011, he was honoured with the Institute's Lifetime Achievement Award (LAA), for "meritorious service to the profession on a continual basis throughout his lifetime and achievements in the community that have brought honour to the profession far exceeding that level normally expected of a Chartered Accountant." In 2012, he was awarded the Queen Elizabeth Diamond Jubilee Medal in recognition of his contributions to Canada and his profession.

Doug was an avid hiker, his most ambitious expedition being to the Mt. Everest base camp. He was a committed elder and financial officer of his church.

He married Dawn Wilson in 1974; they had two daughters. After a nine-year battle with cancer, Doug succumbed at the early age of 63.