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A LIFELONG DEDICATION TO LEARNING

A Profile of Frank Mensink, FCGA Chair, Board of Directors, CGA Ontario

by Colin Ellis, Editor

Do not newly mint a phrase, Frank Mensink has a *lifelong dedication to learning*. The 2010-11 chair of CGA Ontario's board of directors has served the students of the Conestoga College Institute of Technology and Advanced Learning for more than a quarter century, a tenure older than much of the student body today.

As the executive dean of Conestoga's School of Business and Hospitality, Frank oversees all academic activity involving more than 2,600 full-time students, 5,000 part-time registrations, 60 full-time faculty and up to 100 part-time faculty. With that kind of responsibility you might expect easy irritation or impatience but the man exudes calm.

Frank waits graciously beneath the hot August sun for Gary the photographer to change lenses and check lighting as flatbed trucks and construction cranes lurch and roll by, steel girders clang, tradesmen shout and the dust rises around him.

Conestoga College is undergoing a building boom. Funding from three levels of government is paying for the largest expansion in its history, including the construction of a new campus in Cambridge, and a new home for Conestoga's School of Engineering and Information Technology. This in turn will open up space at Conestoga's Doon campus, in Kitchener, for the expansion of programs at the School of Business and Hospitality and the establishment of a Centre for Entrepreneurship.

That's a project that makes Frank Mensink smile as he wipes his brow. "The Centre will encourage entrepreneurship not just in the School of Business but right across the College. It will bring students, academics and the business community together, and it will help those students in disciplines other than business to pursue their entrepreneurial ambitions. They'll have the opportunity to look beyond their immediate disciplines and keep the future open to possibilities.

"I believe in lifelong learning," says Frank pointedly, "and creating opportunities for people in all circumstances, regardless of their background or their stage in life or career.

"As I always tell our students: 'The program you start will not necessarily be the one that you finish. Keep your options open.'" Few of Frank's students realize that he is speaking from personal experience.

Taking A Different Route

It's only after you learn a little more about Frank Mensink that you realize he sees things at Conestoga that may be invisible to you. For example, Frank identifies with the diversity of Conestoga's student body and understands the challenges that they face. "My parents, John and Ann, came from Holland with three small children and no relations here in Canada. They started from scratch. A lot of my success comes from the fact that my parents made sacrifices to provide opportunities for their children."

He's also able to see through the dust and dirt and general hubbub of a construction site to the physics underneath. "I started my post-secondary education at the University of Waterloo in engineering," he explains, "though after two years I realized it wasn't for me. On one co-op job I was outside in the middle of winter measuring the sides of buildings with a tape measure.



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"On another I was working at Dofasco in the blast furnace area of the mechanical department, doing drawings of a flywheel for the flow of molten iron." He pauses, then adds with a deadpan delivery, "It didn't excite me."

So why did he enter an engineering program in the first place? "My ambition was to be CEO of Stelco," he explains. "I was raised in Hamilton, the Waterloo engineering program had a co-op placement at Dofasco, and when I was in high school I was in Junior Achievement, and I was fascinated by the idea of running a business. I thought an engineering job was what I needed to succeed."

He pauses. "But I was wrong," he admits. "Engineering wasn't for me. I started looking at other options. Waterloo didn't have a business program at the time so I transferred into math."

The Path to Public Accounting

It's ironic that, in the year CGA Ontario finally achieved authorized designated body status in public accounting — and the only two accountancy bodies in the province that can license public accountants are CGA Ontario and the Institute of Chartered Accountants of Ontario — the chair of our board of directors just happens to be both a certified general accountant and a chartered accountant.

Frank began his career in public accounting at the Kitchener office of Clarkson Gordon (now Ernst & Young) after graduating with his bachelor's degree in math. The year was 1977. "At that time," says Frank, "if you were going into public accounting at one of the national firms it was understood that you would pursue the CA designation. I began as a staff accountant. Eventually I became a senior manager."

The computer revolution of the 1970s not only changed the practice of auditing forever, it opened an entire new field in the accounting profession: computer audit. Information technology — specifically the advent of the microcomputer — was a golden opportunity for tech-savvy accountants to make a name for themselves.

Frank became the senior manager of computer audit and microcomputers at Clarkson Gordon. "This was when everyone had mainframe or mid-size computers," he recalls, "and Apple had just released the Apple III. I was responsible for the audit programs of our clients who had computers. I would review their files and ensure that the computer controls they were reliant upon were properly assessed and tested."



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By the mid-1980s, in addition to his position at Clarkson Gordon, Frank was the audit manager of the University of Waterloo and the computer audit manager for the University of Guelph. He also completed a master's degree in business administration at Wilfrid Laurier University.

Significantly, he was also teaching a fourth-year computer audit course at the University of Waterloo in the School of Accountancy, a useful addition to his resumé that would pay off down the road. "The partners at Clarkson Gordon thought my teaching would be a nice tie-in between the firm and the university. If I had stayed at the firm, I probably would have pursued the certified information system auditor designation, because that was a path to partnership."

Instead, after almost eight years at the firm, the workload was taking its toll, and he began to question his career in public accounting. "My wife, Nancy, was a teacher in the primary school system and she had the summers off. I, on the other hand, was putting in long hours at the universities doing computer audits, because summer was year-end for the universities.

"I was looking for a better work-life balance and to spend more time with my family. One day I saw an ad in the local newspaper that Conestoga College was looking for full-time faculty and I sent in my resumé."

To this day he remembers the response of his colleagues to his decision to change careers. "The firm at the time had some very distinct ideas as to where chartered accountants should be teaching. 'You can't go to community college,' they said, 'you should be teaching at a university.' In some ways it was similar to their attitude about who should be allowed to practise public accounting."

Conestoga, which had a three-year program in business administration and accounting, hired Frank in 1984. "What differentiated me from other candidates was my MBA degree — which at the time was uncommon — my professional accounting designation, and my expertise in computers. I had teaching experience and my favourite teaching disciplines were tax and computer systems."

A Unique Perspective

It goes without saying that Frank Mensink's experience in both academia and public accounting gives him a unique perspective on CGA Ontario's long struggle for public accounting rights. "The academic requirements for all three accounting designations are rigorous," he says. "But the academic requirements for the CGA program are in some cases *more* rigorous than others.

"The state of public accounting in Ontario was always problematic, because we had professional accountants in the province who were denied access to an area of the profession that should have been open to them. We had CGAs who would have been good at public practice and had the skills to provide public accounting services. Nonetheless they were denied access. It was a problematic system with a lot of inequality."

That sense of injustice compelled Frank to join the advocacy efforts of CGA Ontario. "I was part of the G50 lobbying efforts during the years leading up to the Public Accounting Act, and I will always be proud of the hard work and support at the grassroots level," he says. "The most exciting time for me with the Association came in 2004, when the Public Accounting Act was proclaimed. That was the result of the intense efforts of the board, members and staff of the Association over a period of decades, and we deserve to celebrate that.

"However," he adds, with a note of caution, "I don't think that anyone thought it would take another six years of time, effort and money to get to where we are today, and there's a lesson in that."

CGA Ontario and Conestoga College

The relationship between CGA Ontario and Conestoga College goes back to the inception of the college system in the late 1960s. Accountancy bodies such as CGA Ontario provided the colleges with academic materials and accredited programs gave graduating students advanced standing in professional programs.

Typically, a member of the college faculty would take on a volunteer position as the representative of a specific accounting association, in order to ensure that the college curriculum matched the syllabus requirements of the association, to establish new programs, and in general to answer the career questions of students.

"I became CGA Ontario's representative in 1987," says Frank, "when the rep at the time was no longer available. I soon realized that we were encouraging students to enter the CGA program but there were no CGAs on our faculty. I decided that, if I was going to represent the CGA designation, I should become a CGA myself.

"CGA Canada had a senior academic program then, as it does now, that grants advanced standing in the CGA program dependent upon certain requirements. I became a CGA in 1995 but I'd been going to CGA Ontario's admission to membership ceremonies as the rep at Conestoga since 1987. I like to joke that it took me nine membership ceremonies to finally become a CGA."

The Challenges Ahead

"Six years after the passage of the Public Accounting Act, I'm obviously happy that we achieved Authorized Designated Body Status, but we have significant challenges ahead," says Frank. "CGA Ontario has fewer than 10 CGAs who are licensed to practise public accounting. If we rely strictly on those members to become authorized training officers it will take us a very long to achieve a critical mass in public accounting.

"We do have a fair number of CGAs working at public accounting firms who may be encouraged to get their licence through CGA Ontario, but we've learned from past experience that just because a new system is introduced, everything isn't necessarily 'golden.'

"I've always felt that CGA Ontario was very much a grassroots organization that was welcoming, friendly and open to new ideas. One of our great strengths is that our board is representative of our membership, which can't be said of all professional associations. We must continue to promote volunteer engagement within the Association right across the province and ensure that we're providing services that are relevant to all our members regardless of location, sector, discipline or position."

While Frank is unusual in that he volunteered on behalf of the Association prior to entering the CGA program, it's worth pointing out that he got involved at the community level almost from the moment he became a CGA. "I was talking with one of the board members at my own admission to membership ceremony, and she was so enthusiastic about the Association that I decided then and there to get involved in my local chapter."

Ultimately Frank received two distinguished service awards and was elected to the provincial board in 2002. He has served on more than 20 committees in the last 10 years. Throughout this period he has also served numerous charitable endeavours in the Kitchener-Waterloo region, and is the former chair and current treasurer of the Heads of Ontario Community Colleges' Schools of Business.

Credit Where Credit Is Due

Frank credits his wife, Nancy, for providing the support that has allowed him to juggle his academic, professional and community responsibilities, and for helping to make the transition to teaching, which allowed Frank to acquire the work-life balance that helped the Mensinks raise two sons, Michael and Andrew.

"I didn't really know a lot about the college system when I joined the faculty at Conestoga," he says, "but I began to appreciate its emphasis on applied learning more and more as the years went by. The community colleges were established to meet the needs of employers. If a time comes when the college system no longer meets their needs," he says pointedly, "then there will no longer be a reason for the colleges to exist."



"I decided that, if I was going to represent the CGA designation, I should become a CGA myself."

As a flatbed truck loaded with steel girders rolls by, the CGA in Frank Mensink sees the opportunity that the truck represents. "Today's colleges are encouraged to be entrepreneurial, to develop programs that may be of interest to a wider segment of the population, and to develop and grant degrees in applied areas. We see our expansion as part of an ongoing mandate to serve the needs of employers. We also see our expansion as an opportunity to offer students complete pathways, from academic upgrading to degrees."

That concern for the future of Conestoga's students has meant that Frank's lifelong dedication to their learning is mirrored by a dedication to lifelong learning in his own.

"When I chose to become a CGA," he says, "it was because I wanted students to see the CGA designation as a designation of choice." Frank pauses to let that idea sink in. "The way for me to do that was to live up to the standard of a successful CGA, and give the students at Conestoga a model they could emulate." He smiles as he surveys the scene around him. "I was welcomed into the membership of CGA Ontario, and over the years it's fair to say that I've come to see myself as a CGA." CGA

Colin Ellis is the editor of Statements and manager of communications at CGA Ontario.