

BYLAWS

CHARTERED PROFESSIONAL ACCOUNTANTS OF ALBERTA

(Last amended effective: September 21, 2018)

CPA ALBERTA BYLAWS

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PART 1: INTERPRETATION

- 101 In these Bylaws, "Act" means the *Chartered Professional Accountants Act*, S.A. 2014, c. C-10.2.
- 102 Any term used in these Bylaws that is defined in the Act or the Regulations, has the same meaning as in the Act or the Regulations.

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PART 2: MEETINGS, ELECTIONS, BOARD COMPOSITION, VOTING

200 Annual General Meeting and Special Meetings

- 201 An Annual General Meeting of the CPAA must be held within six (6) months of the end of each fiscal year and at such time and place as the Board determines.
- 202 Special Meetings of the CPAA may be held whenever the Board considers it expedient for the purpose of dealing with any matter relating to the affairs of the CPAA.
- 203 At the request of at least fifty (50) members who wish to discuss or vote on a matter, the Board must either add the matter to the agenda of a scheduled meeting or, where no meeting is scheduled, must convene a Special Meeting to address the matter.
- 204 The chair of an Annual General Meeting or a Special Meeting is the Chair of the Board, or in the absence of the Chair of the Board, the Vice-Chair of the Board, or in the absence of the Vice-Chair, the Board member appointed as chair by the majority of the Board members present at the meeting.
- 205 Members may attend an Annual General Meeting and Special Meetings of the CPAA.
- 206 Members of the public may attend an Annual General Meeting or a Special Meeting with the approval of the chair.

210 Notice of Meetings

- 211 The Board must determine the notice to be given to the members of an Annual General Meeting or a Special Meeting of the CPAA.
- 212 The Board must notify each member of the date, time and location of any meeting of the CPAA and must send notice of any issues to be voted on at such meeting.

220 Holding Meetings

- 221 Any meeting of the CPAA may be held at such time and place and in such manner as the Board determines, including by means of telephone, electronic or other means of communication that permits all individuals participating in the meeting to communicate with each other, notwithstanding that the meeting may be held simultaneously in more than one location. Each individual participating at each such location is deemed for the purposes of these Bylaws to be personally present at the meeting.
- 222 Any meeting of the CPAA may be adjourned from time to time by resolution of a majority of the members personally present, but no business will be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place, unless notice has been given of any additional business to be transacted.

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230 Procedure for Meetings

- 231 Except as otherwise provided in these Bylaws, the procedure for any meeting of the CPAA is determined by the chair in accordance with the Resolutions.
- 232 Quorum for any meeting of the CPAA is fifty (50) members personally present. If quorum is not met within one (1) hour of the time scheduled for the commencement of the meeting, then:
- (a) in the case of the Annual General Meeting, the meeting is adjourned to the date, time and location fixed by the majority of members present, at which rescheduled meeting the members then present form a quorum; and
 - (b) in the case of a Special Meeting, the meeting is dissolved.

240 Voting at Meetings

- 241 A vote may only be held on an issue where notice has been provided in accordance with Bylaw 212.
- 242 Matters on which a vote is being held at any meeting of the CPAA are decided by a majority of votes of members present at the meeting and proxies, if applicable. In the case of a tie vote, the chair has a second or deciding vote.
- 243 Notwithstanding Bylaw 231, ten (10) percent of the members present at any meeting may demand that the voting upon any question be by poll vote or by secret ballot prior to the call of the question.
- 244 Proxies may be given by a member but will not be counted in voting at any meeting of the CPAA unless the vote is held by poll vote or by secret ballot.
- 245 Proxies:
- (a) must be in the form approved and published by the Board and filed with the Board at least twenty-four (24) hours before the day of the meeting to which it is to apply;
 - (b) are only valid for the meeting, or any adjournment thereof, for which it was specifically given;
 - (c) must specify up to four (4) members' names to whom the proxy is given, in order, if the members first named are unable to act;
 - (d) are limited to a maximum of five (5) to be held by any one member; and
 - (e) are considered withdrawn if the member, having given a proxy, attends the meeting for which the proxy was given.

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250 Voting by Members Other than at a Meeting

- 251 The Board may direct that a vote of the membership be held on any matter specified by the Board without holding a meeting.
- 252 For any ballot or other means of voting, any member may vote once, and matters on which a vote is being held are determined by the majority of valid votes received by the CPAA.
- 253 The Board must determine the notice to be given to the members by the Board of any issue to be voted on.
- 254 The Board must provide notice and a ballot or other means of voting on any matter specified by the Board to each member, in a package containing:
- (a) any information respecting the issue to be voted on, as determined by the Board;
 - (b) a means to indicate support or rejection;
 - (c) a means to return the ballot or to otherwise cast a vote; and
 - (d) a deadline for returning the ballot or for otherwise casting a vote.

260 Board Membership

- 261 An elected member of the Board must be a member of the CPAA who:
- (a) resides in the province of Alberta;
 - (b) is not currently employed by the CPAA (either as a direct employee or through an independent contracting relationship);
 - (c) was not employed by the CPAA or a predecessor of the CPAA (either as a direct employee or through an independent contracting relationship) within two (2) years of the member's election to the Board;
 - (d) was not employed by the CPAA or a predecessor of the CPAA (either as a direct employee or through an independent contracting relationship) and whose employment or contract was terminated for cause within five (5) years of the member's election to the Board; or
 - (e) does not have the status of a bankrupt or an insolvent person under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation.

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262 In addition to the eligibility requirements set out in Bylaw 261, where a member has:

- (a) been found by the CPAA or a predecessor of the CPAA or any other professional or quasi-judicial body or court to have committed unprofessional conduct; or
- (b) entered into a settlement agreement with a chartered professional accountant organization or a predecessor to a chartered professional accountant organization in Canada,

the member is not eligible to be nominated as a Board member of the CPAA for five (5) years following the member complying with any orders or terms imposed as a result of the finding of unprofessional conduct or settlement agreement.

263 With respect to Board membership during the transitional period:

- (a) “year 1”, “year 2”, “year 3”, and “year 4” have the meaning set out in section 152 of the Act;
- (b) in year 1, year 2, year 3 and year 4, the composition of the Board is as set out in section 152 of the Act; and
- (c) any election held pursuant to section 152 of the Act, must be held in accordance with these Bylaws. If there is any inconsistency between section 152 of the Act and these Bylaws, section 152 of the Act will govern.

264 With respect to Board membership:

- (a) following year four (4), the Board consists of not less than nine and not more than fifteen elected members of the CPAA. The Board will also include sufficient public members appointed by the Lieutenant Governor in Council to comprise at least twenty-five (25) percent of the Board’s voting members; and
- (b) the Board may determine any procedure including timelines for such vote, subject to these Bylaws.

265 With respect to nominations for election to the Board:

- (a) upon direction from the Board, and at least sixty (60) days prior to the deadline set out in Bylaw 266(b)(iii), the Board must:
 - (i) provide nomination forms to all members;
 - (ii) notify all members of the requirements for nominations; and
 - (iii) notify all members of the deadline for receipt of nominations by the CPAA;
- (b) for the purposes of Bylaw 265(a)(ii), any nomination for election to the Board must:
 - (i) nominate only a member who meets the eligibility requirements of elected Board members in accordance with Bylaws 261 and 262;
 - (ii) be in writing;
 - (iii) provide written consent of the nominee to the nomination; and
 - (iv) be signed by two (2) other members;

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- (c) for the purposes of Bylaw 265(a)(iii), the deadline for receipt of nominations must be at least forty-five (45) days prior to the deadline set out in Bylaw 266(b)(iii).

266 With respect to notices and voting materials for election of Board members:

- (a) upon direction from the Board, and at least twenty (20) days prior to the deadline set out in Bylaw 266(b)(iii), the Board must provide to each member notice and a ballot or other means of voting respecting elections to the Board; and
- (b) such notice and ballot or other means of voting may be sent by the Board to each member in a voting package containing:
 - (i) a means to indicate support or rejection,
 - (ii) a means to return the ballot or to otherwise cast a vote, and
 - (iii) a deadline for returning the ballot or for otherwise casting a vote.

270 Elections

271 An election of Board members must be held annually where there is a term or a vacancy to fill and the results of the election are announced at the Annual General Meeting.

272 The number of Board members to be elected each year equals the number of elected Board members whose term of office will expire at the next Annual General Meeting.

273 Members elected to the Board assume office immediately following the conclusion of the Annual General Meeting following the election.

274 In the event of a tie in the vote for a vacancy in an election of the Board, the tie will be broken by lot drawn privately by the Chief Scrutineer.

275 In the event that the number of nominees does not exceed the number of members to be elected on the Board, the nominees may be acclaimed.

276 An election vote is determined by the majority of valid votes received by the CPAA and each member may vote once.

280 Terms and Vacancies

281 Each elected Board member is elected for a three (3) year term.

282 Subject to Bylaws 283 and 288, a Board member may only serve on the Board for two (2) consecutive terms and is not eligible for nomination or re-election to the Board for a period of at least one (1) year following the conclusion of the Board member's second term on the Board.

283 Any Board member may seek to be elected as chair of the Board in accordance with the Directives, regardless of the number of years that Board member has served on the Board.

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- 284 With respect to elected Board members, a vacancy on the Board occurs and a Board member ceases to be a Board member if:
- (a) a Board member resigns from the Board;
 - (b) a Board member's registration as a chartered professional accountant is suspended or cancelled, for any reason;
 - (c) a Board member no longer meets the criteria for nomination to the Board pursuant to Bylaws 261 and 262;
 - (d) a Board member dies; or
 - (e) the required number of Board members is not elected during an election of members.
- 285 An elected Board member who wishes to resign from the Board must give notice in writing to the Board, and on acceptance of such resignation, the Board member's position on the Board becomes vacant.
- 286 An elected Board member may be removed by the Board upon a resolution of the remaining Board members receiving at least three-quarters of the votes if the elected Board member:
- (a) is engaging in any conduct that is contrary to the duties of a Board Member;
 - (b) has engaged in any conduct contrary to the best interest of the CPAA; or
 - (c) has failed to attend three consecutive regular meetings of the Board without good cause.
- 287 For the purposes of Bylaw 286, the Chair of the Board or designate must give the Board members seven (7) days written notice of the date on which the vote is to be held and must give the Board member facing the vote for removal the opportunity to make written or oral submissions to the Board, as determined by the Chair of the Board, before the vote is held. The Board member facing the vote for removal cannot be present during the deliberations of the remaining Board members on the issue of removal of the Board member.
- 288 When a vacancy of an elected Board member occurs, the Board may, within three months, appoint an eligible member of the CPAA to fill the vacancy. The member so appointed holds office as a Board member until the vacancy is filled at the next election pursuant to Bylaw 289. An appointment pursuant to this Bylaw does not constitute a term for the purposes of Bylaw 281 and does not affect the Board member's eligibility to serve two terms upon election pursuant to Bylaw 282.
- 289 Should a vacancy on the Board occur, a replacement Board member will be elected at the next election of the Board. The powers and duties of the Board are not affected by a vacancy of an elected member.

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290 Notices and Chief Scrutineer

- 291 Any notice, ballot, document or other information required to be sent under these Bylaws may be sent by mail, courier, electronic, telecommunication or other appropriate means determined by the Board.
- 292 Any notice given under these Bylaws is deemed to have been received on the third day following the date on which it was sent.
- 293 Accidental omission or failure to provide notice of any vote or meeting, ballot, document or other information under these Bylaws to one or more members, not exceeding five (5) percent of the total number of members entitled to receive notice, ballot, document or other information does not invalidate any meeting of the CPAA or any matter on which a vote has been taken.
- 294 The Board must annually appoint a chartered professional accountant as Chief Scrutineer to oversee votes by the membership. Subject to these Bylaws, the Chief Scrutineer must establish such procedures as are necessary for governing any member vote. Where the Chief Scrutineer is unable to act for the purpose of a meeting or vote, the Chief Scrutineer may appoint a delegate to act as Chief Scrutineer for that meeting or vote.

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PART 3: STATUTORY COMMITTEES

- 301 The Board must appoint the members, including the chairs and other individuals, if any, to serve on the Registration Committee, Complaints Inquiry Committee and Practice Review Committee in accordance with the Directives.
- 302 For the Registration Committee, the Complaints Inquiry Committee and the Practice Review Committee, the chair may appoint a vice-chair who will assume the powers and duties of the chair when the chair is not able to act for any reason.
- 303 The Board must appoint the members, including the chairs and vice-chairs to serve on the discipline tribunal and appeal tribunal roster.
- 304 In the absence of the chair and vice-chair, the committee may elect an individual to serve as vice-chair.

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PART 4: FELLOWS OF THE CHARTERED PROFESSIONAL ACCOUNTANTS

- 401 Any chartered professional accountant who, in the opinion of the Board, has rendered meritorious service to the profession or whose career achievements or achievements in the community have brought honour to the profession, may by resolution of two-thirds of the Board members be elected a Fellow of the Chartered Professional Accountants.
- 402 A Fellow of the Chartered Professional Accountants is entitled to receive a certificate in such form as the Board determines and is entitled to hold the certificate so long as such Fellow remains a chartered professional accountant.
- 403 When a Fellow of the Chartered Professional Accountants has been found guilty of unprofessional conduct, has entered into a sanction agreement with the Complaints Inquiry Committee under section 74 of the Act, or has entered into a settlement agreement with a chartered professional accountant organization or a predecessor to a chartered professional accountant organization in Canada, the Board will review the decision or agreement and determine whether to revoke the designation of Fellow of the Chartered Professional Accountants and, if applicable, designation of Fellow of the Chartered Accountants, Certified General Accountants, or Certified Management Accountants, as may be applicable. If the designation is revoked, the individual will be so advised with the reasons.
- 404 Where any designation of Fellow is revoked, the individual must return to the CPAA any certificate of fellowship.
- 405 Subject to these Bylaws, an individual who is authorized to use the title Fellow of the Chartered Professional Accountants and who holds the designation of Certified General Accountant, Certified Management Accountant, or Chartered Accountant is also authorized to use the title or initials, as may be applicable: “Fellow of the Certified General Accountants”, “FCGA”, “Fellow de la Comptable Général Accrédité”, “Fellow de la Comptable Général Agréé”, “Fellow de la Comptable Général Licencié” or “Fellow de l’Association des Comptables Généraux Accrédités”; “Fellow of the Certified Management Accountants”, “FCMA”, or “Fellow Comptable Management Accrédité”; or “Fellow of the Chartered Accountants”, “FCA” or “Fellow Comptable Agréé”.

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PART 5: LIFE MEMBERS

- 501 The Board may grant recognition of life membership in accordance with the criteria established by the Board. An individual recognized as a life member by a predecessor of the CPAA continues to be a life member of the CPAA.

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PART 6: CATEGORIES OF NON-MEMBERS – HONORARY MEMBERS

- 601 The Board may, by unanimous vote of the members of the Board present at any meeting of the Board, elect to honorary membership in the CPAA any individual who has rendered distinguished service to the CPAA or a predecessor of the CPAA. An individual recognized as an honorary member by a predecessor of the CPAA continues to be an honorary member of the CPAA.
- 602 An honorary member is not eligible for nomination to the Board.
- 603 An honorary member may attend and participate in any meeting or other proceeding of the CPAA unless otherwise provided in the Act, the Regulations or these Bylaws but is not entitled to be notified of or to move or second any motion or to vote on any matter.
- 604 An honorary member may not perform restricted activities or use the designation “CPA” or “Chartered Professional Accountant” but may use the title Chartered Professional Accountant (Honorary) or “CPA (Honorary)”.

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PART 7: SPECIALISTS

700 Declaration of Specialty

701 A chartered professional accountant may self-declare as a specialist in any field of practice or in an industry if the chartered professional accountant meets the following criteria:

- (a) the chartered professional accountant is recognized by peers, clients and business associates as a specialist in that specialty;
- (b) a significant percentage of the chartered professional accountant's time over a sustained period has been spent in that specialty;
- (c) the chartered professional accountant has completed courses or successfully completed appropriate examinations, if applicable, for that specialty;
- (d) the chartered professional accountant continues to complete continuing professional development relevant to that specialty; and
- (e) the chartered professional accountant continues to devote a significant percentage of time to that specialty.

702 A professional accounting firm may refer to itself as a specialist in any field of practice if the firm meets the following criteria:

- (a) the firm is recognized by peers, clients and business associates as a specialist in that specialty;
- (b) a significant percentage of the firm's time over a sustained period has been spent in that specialty;
- (c) firm members have completed courses or successfully completed appropriate examinations, if applicable, for that specialty;
- (d) firm members continue to complete continuing professional development relevant to that specialty; and
- (e) the firm continues to devote a significant percentage of time to that specialty.

710 Approval to Use a Specialty of Practice Title

711 The CPAA recognizes for purposes of approval and certification as a specialist, the following existing specialties and Specialty of Practice titles:

- (a) Chartered Business Valuator – CA•CBV;
- (b) Certified Internal Auditor – CA•CIA;
- (c) Chartered Insolvency and Restructuring Professional – CA•CIRP;
- (d) Certified Information Systems Auditor – CA•CISA;
- (e) Investigative and Forensic Accounting – CA•IFA; and
- (f) Information Technology – CA•IT.

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- 712 The Registration Committee may approve the use of a Specialty of Practice title by a registrant who:
- (a) provides an application in the prescribed form;
 - (b) provides satisfactory evidence of engaging in that Specialty of Practice;
 - (c) provides satisfactory evidence of designation as a specialist in that Specialty of Practice; and
 - (d) pays the fees in the amount and at the times provided for in the Resolutions.
- 713 Upon approval of an application, the Registration Committee must provide certification of approval as a specialist to the registrant.
- 714 A certification of approval to use a Specialty of Practice title continues in effect if the registrant:
- (a) provides evidence of continuing to be designated and in good standing with the relevant accredited organization, if applicable;
 - (b) provides an annual declaration that the registrant continues to devote a significant percentage of time to that specialty and has completed continuing education relevant to that specialty; and
 - (c) pays the annual fees in the amount and at the times provided for in the Resolutions.
- 715 Only a registrant who is approved as a specialist may use the practice names, initials and abbreviations set out in Bylaw 711 for the Specialty of Practice for which the registrant is approved.

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PART 8: PROFESSIONAL LIABILITY INSURANCE

- 801 For the purpose of registration as a professional accounting firm or professional service provider, with the exception of limited liability partnerships, an applicant must provide satisfactory evidence to the Registrar that the practice carries professional liability insurance for all services offered to the public by that professional accounting firm or professional service provider in an amount not less than:
- (a) \$1,000,000 per incident excluding defense costs where one registrant is engaged in the practice;
 - (b) \$1,500,000 per incident excluding defense costs where two or three registrants are engaged in the practice; and
 - (c) \$2,000,000 per incident excluding defense costs where four or more registrants are engaged in the practice.
- 802 Where a professional accounting firm ceases a professional accounting practice or a public accounting practice, the designated member of that professional accounting firm under section 50(e) of the Act must ensure that that professional accounting firm or its successor carries for six (6) years following such cessation, professional liability insurance in an amount not less than \$1,000,000 per incident, covering professional services rendered prior to cessation of practice by that professional accounting firm and its employees.
- 803 A professional service provider that ceases providing a public accounting practice or ceases providing professional services as specified in these Bylaws must carry, for not less than six (6) years following such cessation, professional liability insurance in an amount not less than \$1,000,000 per incident, covering the services rendered prior to cessation of the public accounting practice or professional services by that professional service provider and its employees.
- 804 The designated member of a professional accounting firm under section 50(e) of the Act and each professional service provider must immediately advise the CPAA in writing of any changes to the professional liability insurance policy, including any changes to the type of coverage or named insureds.

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PART 9: PRACTICE STANDARDS

- 901 The standards of a professional accounting practice include:
- (a) the accounting standards included in the financial reporting frameworks which comprise generally accepted accounting principles;
 - (b) the accounting standards set out in the CPA Canada Handbook – Accounting and the CPA Canada Public Sector Accounting Handbook;
 - (c) generally accepted auditing standards;
 - (d) the standards set out in the CPA Canada Handbook – Assurance including, but not limited to:
 - (i) Canadian auditing standards;
 - (ii) Canadian standards on quality control;
 - (iii) Assurance standards;
 - (iv) Standards for reports on the results of applying specified auditing procedures; and
 - (v) Standards for compilation engagements; and
 - (e) the standards of practice for tax engagements, as approved by the Board.
- 902 The standards of a public accounting practice include:
- (a) the accounting standards included in the financial reporting frameworks which comprise generally accepted accounting principles;
 - (b) the accounting standards set out in the CPA Canada Handbook – Accounting and the CPA Canada Public Sector Accounting Handbook;
 - (c) the higher of the standard practices for investigative and forensic accounting engagements published by CPA Canada and any applicable assurance standards set out in the CPA Canada Handbook - Assurance; and
 - (d) the standards of practice for tax engagements, as approved by the Board.
- 903 The standards of practice for business valuation include the higher of the practice standards promulgated and published by the Canadian Institute of Chartered Business Valuators and any applicable assurance standards set out in the CPA Canada Handbook - Assurance.
- 904 The standards of practice for insolvency include the standards of professional practice promulgated and published by the Canadian Association of Insolvency and Restructuring Professionals.

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PART 10: PRACTICE REVIEW

1001 Professional accounting firms and professional service providers that provide any of the following engagements are subject to practice review:

- (a) assurance;
- (b) specified auditing procedures;
- (c) compilation;
- (d) income tax.

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PART 11: ELIGIBILITY REQUIREMENTS FOR REGISTRATION AS A LIMITED LIABILITY PARTNERSHIP

- 1101 A partnership that is in compliance with the Regulations or that is otherwise eligible to be registered as a professional accounting firm pursuant to Part 3 of the Act is eligible to be registered as an Alberta limited liability partnership, or an extra-provincial limited liability partnership, under Part 3 of the *Partnership Act*, upon complying with the requirements of that Act.

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PART 12: PRE-APPROVED PROGRAM ROUTE PROVIDERS

1200 Requirements for Approval as a Pre-approved Program Route Provider

- 1201 Any registrant seeking to train candidates under a pre-approved program route must submit an application to the Registrar to become a pre-approved program route provider.
- 1202 The Board must establish requirements to be met by an applicant under Bylaw 1201, including experience requirements and requirements to ensure that the applicant has the ability to provide each candidate with diverse and progressive experience of the competencies prescribed by the Board and for the time prescribed by the Board, and to ensure the candidate is properly mentored by a chartered professional accountant and periodically evaluated.
- 1203 If an application for approval as a pre-approved program route provider received by the Registrar is not complete, the Registrar must, within 30 days after receipt of the application, give notice to the applicant stating in what respect it is not complete.
- 1204 The Registrar or the Registration Committee must, within 120 days after the receipt by the Registrar of a complete application, consider the application, make a decision and notify the applicant of the decision.
- 1205 On considering an application for approval as a pre-approved program route provider, the Registrar or the Registration Committee must:
- (a) approve the application with or without conditions;
 - (b) defer the approval if in the opinion of the Registrar or the Registration Committee it is in the best interests of the public to defer the approval of the applicant until the applicant complies with conditions imposed by the Registrar or the Registration Committee; or
 - (c) refuse the application.
- 1206 The Registrar or the Registration Committee must notify the applicant of the decision, and where the application is refused, approved with conditions or restrictions or deferred, the Registrar or the Registration Committee must give reasons for the decision and notify the applicant of how the applicant may appeal under Bylaw 1230.
- 1207 If the Registrar or the Registration Committee does not notify the applicant of the decision about the application within the time period prescribed in Bylaw 1204, the application for approval as a pre-approved program route provider is deemed to be refused and the applicant may appeal under Bylaw 1230.

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1210 Continued Approval as a Pre-approved Program Route Provider

- 1211 The Board may establish requirements to be met for continued approval as a pre-approved program route provider. The Registrar or the Registration Committee may revoke approval, or place restrictions or conditions on the approval if the pre-approved program route provider does not meet the requirements for continued approval.
- 1212 A pre-approved program route provider is subject to monitoring as prescribed by the Board, and the pre-approved program route provider's approval may be revoked or be subject to restrictions or conditions as part of the monitoring process.

1220 Notification of Decision

- 1221 If a pre-approved program route provider's approval has been revoked, or made subject to restrictions or conditions, the Registrar must promptly notify that pre-approved program route provider of the decision and the right to appeal under Bylaw 1230, and must promptly notify any affected candidates employed by that pre-approved program route provider.

1230 Appeals of Decisions respecting Pre-approved Program Route Providers

- 1231 An applicant whose application for approval as a pre-approved program route provider is refused, approved with conditions or restrictions, deferred, or revoked, may within thirty (30) days after being given a copy of the decision, appeal to an appeal tribunal in accordance with Part 7 of the Act.
- 1232 An applicant who is not notified of a decision within the time period prescribed in Bylaw 1204 may, within 30 days from the expiry of that time period, appeal to an appeal tribunal.
- 1233 Except as otherwise provided in these Bylaws, an appeal under Bylaw 1231 is in accordance with Part 7 of the Act.
- 1234 The appellant and the Registrar or the Registration Committee, as the case may be, are the parties to an appeal under Bylaws 1231 or 1232.
- 1235 A registrant who has appealed a decision to revoke or place restrictions or conditions on the registrant's status as a pre-approved program route provider may seek a stay of that decision by sending a written request explaining the reasons for the request and supporting representations to the appeal tribunal secretary who then forwards copies to the appeal tribunal roster chair and to the Registrar or the Registration Committee, as the case may be.

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- 1236 Within fifteen (15) days of receipt of the written request and supporting representations for a stay of the decision, the Registrar or the Registration Committee may send written representations to the appeal tribunal secretary who then forwards written copies to the appeal tribunal roster chair and the registrant.
- 1237 The appeal tribunal roster chair must render a written decision on the application for a stay as soon as practicable. The appeal tribunal secretary must provide a copy of the written decision to each party. The decision of the appeal tribunal roster chair is final.
- 1238 The appeal tribunal roster chair must convene an appeal tribunal to hear the appeal.

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PART 13: SUSPENSION, CANCELLATION AND REINSTATEMENT OTHER THAN FOR DISCIPLINE

1300 Failure to meet the requirements of continuing registration

- 1301 If a registrant fails to maintain professional liability insurance as required by these Bylaws, or in the case of a limited liability partnership, the Regulations, the registrant's registration will be suspended without further notice. At the time of the suspension, the Registration Committee must prescribe conditions under which the suspension will be lifted. The Registrar must notify the registrant in writing of the suspension and the conditions under which the suspension will be lifted.
- 1302 For the purposes of section 54(2)(b) of the Act, if a registrant fails, within the prescribed timelines, to:
- (a) complete any applicable continuing competence or education requirements in the form and by the date prescribed by the Registrar;
 - (b) provide satisfactory evidence to the Registrar that the registrant is maintaining professional liability insurance as required by these Bylaws, or in the case of a limited liability partnership, the Regulations;
 - (c) provide information to the CPAA in accordance with the Act or the Regulations;
 - (d) pay registration fees set in the Resolutions, including fees related to practice review;
 - (e) provide satisfactory evidence to the Registrar of having complied with any conditions or restrictions on the registrant's registration or practice;
 - (f) provide to the Registrar in a timely manner any changes to the information required to be provided to the Registrar under the Act, Regulations, Bylaws and Directives; or
 - (g) provide any further information required by the Directives,
- the registrant is liable to pay as a penalty the fee prescribed in the Resolutions and in the case of Bylaw 1302(a), must submit a plan for the rectification of shortfalls relating to continuing competence and education requirements.
- 1303 In addition to Bylaw 1302, if a registrant fails to meet one or more of the requirements set out in section 54(1) of the Act within thirty (30) days of the prescribed timeline, the registrant's registration will be suspended without further notice. At the time of the suspension, the Registrar or Registration Committee must prescribe conditions under which the suspension will be lifted. The Registrar must notify the registrant in writing of the suspension and the conditions under which the suspension will be lifted.
- 1304 A registrant whose registration has been suspended under Bylaws 1301 or 1303 will have the suspension lifted upon the registrant satisfying any conditions imposed by the Registrar or Registration Committee and paying the penalty and any fee as prescribed in the Resolutions.

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- 1305 If the registration of a professional accounting firm or a professional service provider was suspended as the result of the registration of a chartered professional accountant being suspended in accordance with Bylaw 1322, and the suspension of that chartered professional accountant is lifted, the Registrar or Registration Committee may lift the suspension of the professional accounting firm or professional service provider and may place conditions or restrictions on such registration.
- 1306 Where a registrant's registration has been suspended under Bylaws 1301 or 1303 and the suspension is not lifted within sixty (60) days of the date of the suspension, the registrant's registration will be cancelled without further notice.

1310 Reinstatement

- 1311 A former registrant whose registration has been cancelled other than under Part 5 or 7 of the Act, or who has resigned other than under Part 5 or 7 of the Act, may apply for reinstatement by:
- (a) submitting an application for re-registration;
 - (b) providing satisfactory evidence of meeting the requirements for registration under Part 3 of the Act;
 - (c) paying a reinstatement fee as prescribed in the Resolutions; and
 - (d) satisfying any other terms or conditions specified by the Registrar or Registration Committee including the payment of additional fees, levies or assessments.
- 1312 Where a former registrant applies for reinstatement under Bylaw 1311, the Registrar or Registration Committee may impose conditions or restrictions on the applicant's registration.
- 1313 The Registrar or Registration Committee may waive some of the evidence to be provided under Bylaw 1311 or the reinstatement fee.
- 1314 For all applications for reinstatement of registration after cancellation or resignation, sections 35 to 37 of the Act will apply.

1320 Suspensions and Cancellations

- 1321 Any registrant whose registration is suspended for any reason must continue to comply with the Act, the Regulations, these Bylaws and the rules of professional conduct and remains liable for the payment of fees, levies or assessments in accordance with the Resolutions.

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- 1322 Where the registration of a registrant who is
- (a) a chartered professional accountant who is the sole proprietor of a professional accounting firm, or
 - (b) registered as a professional service provider, is suspended or cancelled for any reason, then the registration of that registrant's professional accounting firm or of the professional service provider may be suspended or cancelled, as the case may be, and any approval as a pre-approved program route provider may be revoked, as determined by the Registration Committee.
- 1323 Subject to the Act, any registrant whose registration is suspended for any reason cannot conduct any aspect of a professional accounting practice or a public accounting practice.
- 1324 Subject to the Act, any registrant whose registration is suspended or cancelled for any reason cannot:
- (a) use any of the titles, abbreviations or initials set out in section 7(3) of the Act;
 - (b) represent expressly or by implication that the registrant is a registrant of the CPAA;
 - (c) be, or be eligible to become, a member of any committee or other body established by or under the Act, the Regulations or these Bylaws or by the Board;
 - (d) attend any meeting of the CPAA unless approved in accordance with Bylaw 206;
 - (e) be associated with other registrants engaged in a professional accounting practice or public accounting practice except in accordance with the Act and such terms and conditions as prescribed by the CIC, a discipline tribunal or appeal tribunal; and
 - (f) where the registrant is a candidate, be eligible to register for courses and examinations or be eligible to accumulate experience for registration as a chartered professional accountant.

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PART 14: RESIGNATIONS OTHER THAN FOR DISCIPLINE

1400 Resignation of a Candidate, Member or Professional Corporation

1401 A candidate, member or professional corporation who is not in arrears for the payment of fees, levies, assessments, fines, costs and any penalties is entitled to resign their registration by giving to the Registrar notice in writing of the intention to resign and returning any certificate and such resignation becomes effective at the date of acceptance of the resignation by the Registrar or Registration Committee.

1410 Resignation of a Professional Accounting Firm, Professional Service Provider or Other Person Registered Under Part 3 of the Act

1411 A professional accounting firm, professional service provider or other person registered under Part 3 of the Act that is not in arrears for the payment of fees, levies, assessments, practice review costs, fines, costs and any penalties, and has met the requirements of these Bylaws and Resolutions relating to professional liability insurance to be maintained on cessation of a professional accounting practice and a public accounting practice is entitled to resign their registration by giving to the Registrar notice in writing of:

- (a) the date of cessation of practice;
- (b) the name, address, email address, telephone number and fax number of any transferee; and
- (c) if a transfer has not been arranged, the names and addresses of the clients of the professional service provider or professional accounting firm, together with information as to the location of both the files and records of the professional service provider or professional accounting firm and any client records which have not been returned to the client.

1412 A resignation under Bylaw 1411 becomes effective at the date of acceptance by the Registrar or Registration Committee.

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PART 15: PUBLICATION

1500 Publication arising from Parts 3 or 4 of the Act

1501 For the purposes of section 55 of the Act, if a registrant's registration is subject to a suspension, practice restriction, undertaking, or condition, a notice of the suspension, practice restriction, undertaking, or condition, with the name of the registrant and any other information that the Registrar considers necessary to protect the public interest:

- (a) must be published on the CPAA website while the suspension, practice restriction, undertaking, or condition remains in effect;
- (b) may be provided to any clients or former clients of the registrant;
- (c) may be provided to any other professional organization that the registrant belongs to; and
- (d) may be published in any other manner that the Registrar determines is appropriate.

1502 For the purposes of section 55 of the Act, if a registrant's registration is cancelled, a notice of the cancellation, with the name of the registrant, and any other information that the Registrar considers necessary to protect the public interest:

- (a) must be published on the CPAA website for a period of ten (10) years or until the registrant's registration is reinstated, whichever is earlier;
- (b) may be provided to any clients or former clients of the registrant;
- (c) may be provided to any other professional organization that the registrant belongs to; and
- (d) may be published in any other manner that the Registrar determines is appropriate.

1503 In addition to Bylaws 1501 and 1502, where the registrant is associated with a professional accounting firm, notice or publication of information set out in Bylaws 1501 and 1502 must be provided to:

- (a) the professional accounting firm with which the registrant is associated;
- (b) any partner or any registrant who has a proprietary interest in the professional accounting firm;
- (c) any employee of the professional accounting firm who is a registrant; and
- (d) any candidate who is associated with the professional accounting firm, if the professional accounting firm is approved to train candidates and the CPAA is aware of the association.

1504 If a registrant resigns other than under section 75 of the Act, a notice of the resignation, with the name and any other information that the Registrar considers necessary may be published in the manner determined by the Registrar, for the period of time determined by the Board.

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1510 Publication arising from a suspension related to incapacity

1511 For the purposes of section 110(6) of the Act, if a registrant's registration is suspended, the CIC chair may publish notice of the suspension, with the name of the registrant, on the CPAA website and in any other manner that the CIC chair determines is appropriate while the suspension remains in effect.

1520 Publication for special suspensions and cancellation powers

1521 For the purposes of section 107(5) of the Act, if there is a direction of the CIC chair to suspend a registrant's registration or restrict a registrant's practice pending the conclusion of an investigation or pending the decision of a discipline tribunal, notice of the suspension or restriction must be published:

- (a) with the name of the registrant, on the CPAA website while the suspension or restriction remains in effect; and
- (b) in any manner that the CIC chair determines is appropriate.

1522 If the suspension or restriction is revoked in accordance with section 107(3) of the Act, a notice of the revocation must be published in any manner that the CIC chair determines is appropriate.

1523 For the purposes of section 108 and 109 of the Act, a decision of the discipline tribunal must be published in the same manner as a decision of a discipline tribunal arising from a discipline hearing pursuant to Bylaw 1550.

1530 Publication of notice of discipline hearing and adjournments

1531 For the purposes of section 83(3) of the Act, the discipline tribunal secretary must post notice of a hearing on the CPAA website at least fifteen (15) days in advance of the hearing, stating the time, location and date of the hearing and must post the name of the investigated party and the allegations that are the subject of the hearing.

1532 If the hearing has been adjourned, the discipline tribunal secretary must post notice of the adjournment and of the new time, location and date of the hearing and the name of the investigated party and the allegations that are the subject of the hearing on the CPAA website at least fifteen (15) days in advance of the adjourned date of the hearing, or where an adjournment is less than fifteen (15) days, as soon as reasonably possible.

1533 After a hearing is completed, the status of the matter will be posted on the CPAA website until notice of the discipline tribunal decision is posted in accordance with these Bylaws.

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1540 Publication of notice of appeal hearing and adjournments

- 1541 For the purposes of section 112(1)(b)(iv) of the Act, the appeal tribunal secretary must post notice of an appeal on the CPAA website, at least fifteen (15) days in advance of the appeal, stating the time, location and date of the appeal and must post a summary of the nature of the appeal. In the case of an appeal arising from a discipline hearing, the appeal tribunal secretary must also post the name of the investigated party.
- 1542 If the appeal has been adjourned, the appeal tribunal secretary must post notice of the adjournment and of the new time, location and date of the appeal on the CPAA website at least fifteen (15) days in advance of the adjourned date of the appeal, or where an adjournment is less than fifteen (15) days, as soon as reasonably possible. In the case of an appeal arising from a discipline hearing, the appeal tribunal secretary must also post the name of the investigated party.
- 1543 Where there is a notice of appeal filed in respect of any matter under the Act, in addition to the information to be posted in these Bylaws, notice must be posted of the status of the appeal on the CPAA website and in any other appropriate manner determined by the appeal tribunal secretary until notice of the appeal tribunal decision is posted in accordance with these Bylaws, or where notice is not posted, until a decision is rendered by the appeal tribunal.

1550 Publication of discipline hearing or appeal

- 1551 In addition to any direction of the discipline tribunal pursuant to section 95(1)(n) of the Act, the discipline tribunal secretary or appeal tribunal secretary must, for the purposes of sections 98(1), 100 and 117(1) of the Act, post the decision or a summary of the decision, or both, on the CPAA website, including:
- (a) a summary of the findings of unprofessional conduct or admissions made in the sanction agreement;
 - (b) any orders made as a result of the findings or the terms of any sanction agreement;
 - (c) any conditions on the acceptance of any resignation; and
 - (d) any conditions to be met prior to any application for reinstatement.
- 1552 The notice or decision in Bylaw 1551 must be published on the CPAA website, with the name of the investigated party, as follows:
- (a) in the case of cancellation of registration, for ten (10) years after the later of the date of reinstatement or the date of lifting of any restriction, where registration was cancelled and at a later date reinstated with restrictions;
 - (b) in the case of suspension of registration, for five (5) years after the later of the date the suspension was lifted or the date of compliance with all orders; or
 - (c) where there is any other sanction, for three (3) years after compliance with all orders.

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- 1553 Following the period of time referred to in Bylaw 1552, the notice or decision may continue to be published on the CPAA website, but the name of the investigated party will be removed.
- 1554 In addition to Bylaw 1552, the discipline tribunal secretary or appeal tribunal secretary must publish or post the notice in any other manner that the discipline tribunal secretary or appeal tribunal secretary determines is appropriate to provide notice to the individuals or groups listed in section 98(1) of the Act.
- 1555 For the purposes of section 98(2) of the Act, the discipline tribunal secretary or appeal tribunal secretary must post the decision, or a summary of it, or both, on the CPAA website, but the name of the investigated party must be replaced by a pseudonym, unless otherwise requested in writing by the investigated party.
- 1556 In all notices published or posted by the discipline tribunal secretary or appeal tribunal secretary, all third party names must be replaced by pseudonyms.
- 1557 After a decision has been rendered by a discipline or appeal tribunal, or a sanction agreement has been made under section 74 of the Act, a copy of the decision or sanction agreement must be provided to an online legal research database and the National Discipline Database provided that, if the registrant was found not guilty of unprofessional conduct on all allegations, then the registrant's name will be replaced by a pseudonym.

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PART 16: COSTS

1600 Costs Arising from a Discipline Hearing, an Appeal of a Discipline Hearing and Adjournments

1601 For the purposes of sections 96(1) and (2) and 116(6) and (7) of the Act, a discipline tribunal or appeal tribunal may order all or part of the costs to be paid by an investigated party, which may include:

- (a) the costs, expenses, fees and disbursements relating to:
 - (i) members constituting the CIC,
 - (ii) discipline tribunal and appeal tribunal members,
 - (iii) witnesses, and
 - (iv) any other person involved in the proceedings, including the CIC secretary, the discipline tribunal roster chair, the discipline tribunal secretary and the CPAA staff;
- (b) the costs, expenses, fees and disbursements of the investigation;
- (c) the costs, expenses, fees and disbursements, on a solicitor and his own client on a full indemnity basis, for the counsel acting on behalf of:
 - (i) the CIC,
 - (ii) the discipline tribunal,
 - (iii) the appeal tribunal, and
 - (iv) the CPAA;
- (d) the cost of court reporters, including transcripts;
- (e) the costs, expenses, fees and disbursements relating to preparing the record of appeal and other documents related to the appeal; and
- (f) any other costs, expenses, fees and disbursements incurred by the CPAA related to the review of a complaint, the investigation, the determination of procedural matters in the discipline or appeal hearing, adjournment requests, adjournments, the discipline or appeal hearing and publication of matters relating to the hearing or appeal.

1610 Determination of Costs of an Appeal for section 81 Appeals

1611 For the purposes of section 116(2) of the Act, the costs for the indemnification of the CPAA may include:

- (a) the costs, expenses, fees and disbursements relating to:
 - (i) members constituting the CIC,
 - (ii) appeal tribunal members, and
 - (iii) any other person involved in the proceedings, including the appeal tribunal roster chair, the appeal tribunal secretary, the CIC secretary and the CPAA staff;
- (b) the costs, expenses, fees and disbursements of the investigation;

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- (c) the costs, expenses, fees and disbursements, on a solicitor and his own client on a full indemnity basis, for the counsel acting on behalf of:
 - (i) the CIC,
 - (ii) the appeal tribunal, and
 - (iii) the CPAA;
- (d) the cost of court reporters, including transcripts;
- (e) the costs, expenses, fees and disbursements relating to preparing the record of appeal and other documents related to the appeal; and
- (f) any other costs, expenses, fees and disbursements incurred by the CPAA related to the review of a complaint, the investigation, the determination of procedural matters in the appeal, the appeal hearing and publication of matters relating to the appeal.

1620 Determination of Costs of an Appeal for Appeals under Parts 3 and 4 of the Act

1621 For the purposes of section 116(3) of the Act, where an appeal tribunal orders that an appellant pay all or part of the costs of an appeal to the appeal tribunal, such costs may include any or all of the following amounts related to the appeal:

- (a) the costs, expenses, fees and disbursements relating to:
 - (i) the Registrar,
 - (ii) members of the Registration Committee,
 - (iii) members of the Practice Review Committee,
 - (iv) appeal tribunal members,
 - (v) witnesses, and
 - (vi) any other persons involved in the appeal, including the appeal tribunal roster chair, the appeal tribunal secretary and CPAA staff;
- (b) the costs, expenses, fees and disbursements, on a solicitor and his own client on a full indemnity basis, for the counsel acting on behalf of the respondent, the CPAA and the appeal tribunal;
- (c) the cost of court reporters, including transcripts;
- (d) the costs, expenses, fees and disbursements relating to preparing the record of appeal and other documents related to the appeal; and
- (e) any other costs, expenses, fees and disbursements incurred by the CPAA related to the review of the matter, procedural matters in the appeal, the appeal hearing and publication of matters relating to the hearing or appeal.

1630 Statement of Costs

1631 Where costs are ordered to be paid, the discipline tribunal secretary or the appeal tribunal secretary or the secretary's delegate must prepare, sign and serve a statement of costs on the party ordered to pay costs.

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1632 A party ordered to pay costs must pay the amount set out in the statement of costs within thirty (30) days from the date on which the statement of costs is served on that party, or in accordance with the terms determined by the discipline tribunal or the appeal tribunal, as the case may be.

1640 Failure to Pay Costs

1641 For the purposes of section 96(5) of the Act, if the registration of an investigated party is cancelled because the investigated party failed to pay the costs in accordance with an order of a discipline tribunal or appeal tribunal, notice of such cancellation must be served on the investigated party and publication of the cancellation must be made in accordance with Bylaw 1550 as if the order for cancellation had been made by a discipline tribunal.

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PART 17: EVALUATION OF EDUCATION AND EXPERIENCE

1700 Professional Accounting Firms

1701 For the purpose of considering an application to register as a professional accounting firm, the Registration Committee must evaluate education and experience requirements prescribed by the Board for the purpose of section 13 of the Regulations.

1710 Professional Service Providers

1711 For the purpose of considering an application to register as a professional service provider, the Registration Committee must evaluate education and experience requirements prescribed by the Board for the purpose of section 14 of the Regulations.

1720 Other persons

1721 For the purpose of considering an application to register as a professional accounting firm in accordance with section 53 of the Act, the Registration Committee must evaluate education and experience requirements prescribed by the Board for the purpose of section 15 of the Regulations.

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PART 18: PROFESSIONAL SERVICES FOR SECTION 51

1801 For the purposes of section 51(2) of the Act, the specified professional services provided to the public are:

- (a) acting as a trustee in bankruptcy, a liquidator, a receiver, a receiver-manager or acting in any other aspect of insolvency practice; or
- (b) public practice as a business valuator.

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PART 19: CATEGORIES OF REGISTRANTS

1901 The following categories of registrants are established:

- (a) members who meet the requirements prescribed in these Bylaws and are approved by the Registration Committee to use a Specialty of Practice Designation;
- (b) suspended chartered professional accountants;
- (c) members engaged in a professional accounting practice;
- (d) members engaged in a public accounting practice;
- (e) members engaged in the professional services set out in these Bylaws;
- (f) registrants who have conditions or restrictions placed on their registration or practice; and
- (g) registrants engaged in a related business or practice.

1902 The following categories of professional accounting firms are established:

- (a) limited liability partnerships;
- (b) part-time firms, being a firm where management is not normally accessible throughout the usual business hours of the community in which the office is located;
- (c) regional or national firms;
- (d) suspended firms;
- (e) firms that have conditions or restrictions placed on their registration or practice;
- (f) firms that are engaged in a professional accounting practice;
- (g) firms that are engaged in a public accounting practice;
- (h) firms engaged in a related business or practice;
- (i) firms that are part of a network firm as set out in the Rules of Professional Conduct;
- (j) firms with non-registrant partners; and
- (k) firms with non-registrant professional corporation partners.

1903 For the purposes of Part 19 of these Bylaws, a related business or practice means a business or practice which is related to a professional accounting practice or a public accounting practice by reason of being cross-referenced:

- (a) with a professional accounting practice or public accounting practice; or
- (b) with any other business or practice which is cross-referenced with a professional accounting firm.

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1904 For the purposes of Bylaw 1903, “cross-referenced” means, in relation to a professional accounting practice or a public accounting practice and one or more other businesses or practices:

- (a) reference in the advertising, promotional or other material of any of them to any of the others; or
- (b) use by any of them of any name, word, design or other feature or characteristic of presentation or communication,

which, in the view of a reasonable observer, would imply that the professional accounting practice or public accounting practice or any of its proprietors:

- (c) has proprietary interest or management influence in any of the other businesses or practices; or
- (d) has any other ongoing economic association or relationship with any of the other businesses or practices.

1905 The following categories of professional service providers are established:

- (a) professional service providers that have conditions or restrictions placed on their registration or practice; and
- (b) suspended professional service providers.

1906 In addition to candidates established in the Act, the following categories of candidates are established:

- (a) candidates who have conditions or restrictions placed on their registration; and
- (b) suspended candidates.

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PART 20: SUPERVISION OF REGISTRANTS

2001 Where supervision is ordered, imposed, or directed for any reason, the individual or body who orders, imposes or directs the supervision sets the terms of the supervision.

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PART 21: INFORMATION AVAILABLE TO THE PUBLIC

2101 Pursuant to section 31(6) of the Act, the CPAA shall maintain and provide to the public during regular business hours, the following information with respect to each registrant, as applicable:

- (a) employer name or name under which the practice is conducted;
- (b) designations under the Act, Regulations or these Bylaws which the registrant is permitted to use;
- (c) whether the registrant is a pre-approved program route provider;
- (d) whether the registrant is approved to use a Specialty of Practice title;
- (e) for professional accounting firms, the name of the member designated under section 50(e) of the Act; and
- (f) for public accounting firms, whether any firm is a part-time firm.