



Province of Alberta

REGULATED ACCOUNTING PROFESSION ACT

Revised Statutes of Alberta 2000
Chapter R-12

Current as of November 1, 2010

Office Consolidation

© Published by Alberta Queen's Printer

Alberta Queen's Printer
5th Floor, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952
Fax: 780-452-0668

E-mail: qp@gov.ab.ca
Shop on-line at www.qp.alberta.ca

Copyright and Permission Statement

Alberta Queen's Printer holds copyright on behalf of the Government of Alberta in right of Her Majesty the Queen for all Government of Alberta legislation. Alberta Queen's Printer permits any person to reproduce Alberta's statutes and regulations without seeking permission and without charge, provided due diligence is exercised to ensure the accuracy of the materials produced, and Crown copyright is acknowledged in the following format:

© Alberta Queen's Printer, 20__.*

*The year of first publication of the legal materials is to be completed.

Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Regulations

The following is a list of the regulations made under the *Regulated Accounting Profession Act* that are filed as Alberta Regulations under the Regulations Act

Alta. Reg. *Amendments*

Regulated Accounting Profession Act

Certified General Accountants	176/2001	87/2003, 315/2003
Certified Management Accountants	177/2001	88/2003, 213/2007
Chartered Accountants	178/2001	89/2003, 20/2008

REGULATED ACCOUNTING PROFESSION ACT

Chapter R-12

Table of Contents

- 1 Definitions
- 2 Purpose of the Act

Part 1 Regulating Restricted Activities and Practice

Division 1 Restricted Activities and Practice

- 3 Restricted activities
- 4 Restriction on practice associations
- 5 Compliance with Act, regulations, etc.
- 6 Contravention of Act, regulations, etc.
- 7 Protected words, abbreviations
- 8 Court injunction or direction

Division 2 Practice Arrangements

- 9 Practice arrangements

Part 2 Governance and Public Accountability

Division 1 Accounting Organization and Governing Body

- 10 Accounting organization
- 11 Governing body
- 12 Carrying out the accounting organization's functions
- 13 Exercising governing body's authority

**Division 2
Governance**

- 14 Governing body regulations
- 15 Bylaws
- 15.1 Consultation with Ministers required
- 16 Regulations and bylaws re LLPs
- 17 Resolutions
- 18 Rules of professional conduct
- 19 Membership ratification

**Division 3
Public Accountability**

- 20 Public members
- 21 Length of appointment of members
- 22 Decision-making in the absence of public members
- 23 Appointments continue after terms expire
- 24 Other appointees
- 25 Report to Minister

**Division 4
Access to Information**

- 26 Retention of information
- 27 Registrant information
- 28 Public access to information

**Part 3
Registration****Division 1
Applying for Registration**

- 29 Registrar
- 30 Registration committee
- 31 Registration decisions
- 32 Receipt of application
- 33 Decision on application
- 34 Appeal

**Division 2
Members and Students**

- 35 Application for registration as a member or student

**Division 3
Professional Corporations**

- 36 Definitions
- 37 Use of name
- 38 Liability of shareholders and employees
- 39 Approval for professional corporation
- 40 Professional corporation registration requirements
- 41 Voting of shares restrictions
- 42 Change in organization
- 43 Cancellation of p.c. registration
- 44 Notification of change of status
- 45 Action for fees

**Division 4
Public Accounting Firms**

- 46 Public accounting firms must register
- 47 Public accounting firm registration requirements

**Division 5
Professional Service Providers**

- 48 Professional service providers must register
- 49 Professional service providers registration requirements

**Division 6
Other Persons or Firms**

- 50 Registration requirements of other persons, firms

**Division 7
Continuing Registration**

- 51 Requirements for continuing registration
- 52 Maintaining documents

**Part 4
Practice Review****Division 1
Practice Review Committee**

- 53 Practice review committee
- 54 Practice review
- 55 Conduct of practice review
- 56 Practice review committee mandate

57 Appeal to appeal tribunal

**Division 2
Practice Review Policy Board**

58 Definition
59 Practice Review Policy Board
60 Mandatory participation
61 Board's functions
62 Meetings
63 Annual reporting to the board
64 Costs and administrative support

**Part 5
Complaints Inquiry Process**

**Division 1
Purpose and Jurisdiction**

65 Purpose
66 Jurisdiction over former registrants

**Division 2
Making Complaints, Reviews and Mediation**

67 Complaints
68 Complaints against public accounting firms
69 Initial review of complaints
70 Particulars and response
71 Voluntary communication encouraged
72 Voluntary complaint resolution
73 Settlement
74 Sanction agreements
75 Voluntary resignation

**Division 3
Processing Complaints**

76 Duty of the CIC chair
77 Investigator's responsibilities
78 Investigation powers
79 Duty of complaints inquiry committee
80 Appeal from decision to take no further action

Division 4
Discipline Tribunal Proceedings

- 81 Discipline tribunal hearing
- 82 Notice of hearing and particulars of allegation
- 83 Amending or deleting allegations of unprofessional conduct
- 84 Representation before discipline tribunal
- 85 Evidence and procedure
- 86 Compellable witnesses
- 87 Commission evidence
- 88 Notice to attend and produce records
- 89 Civil contempt proceedings
- 90 Proceedings in the absence of investigated party
- 91 Unprofessional conduct
- 92 Discipline tribunal findings
- 93 Discipline tribunal orders
- 94 Costs and fines
- 95 Written decisions and dissents
- 96 Publication of decisions
- 97 Costs and fines are a debt
- 98 Failure to comply with orders and undertakings
- 99 Ability to rehear
- 100 Hearing records to be retained

Division 5
Appeal Rights, Disciplinary Proceedings
Outside Alberta and Circulating Decisions

- 101 Appeal to appeal tribunal
- 102 Disciplinary proceedings in Alberta or elsewhere
- 103 Suspension of decisions
- 104 Circulation of decisions

Division 6
Special Suspension and Cancellation Powers

- 105 Temporary suspension
- 106 Conviction for indictable offence
- 107 Falsely obtained registration

Part 6 Appeals and Court Enforcement of Decisions

Division 1 Appeals to Appeal Tribunal

- 108 How to appeal
- 109 Accounting organization's administrative functions
- 110 Representation before appeal tribunal
- 111 Appeal is based on the record of proceedings
- 112 Appeal tribunal decisions
- 113 Publication of decisions
- 114 Appeal records to be retained
- 115 Suspension of appeal tribunal decisions
- 116 Finality of appeal tribunal decisions

Division 2 Appeal to the Court of Appeal

- 117 Appeal to the Court of Appeal
- 118 Appeal on record
- 119 Power of Court on appeal

Division 3 Court Enforcement of Decisions

- 120 Court enforcement of decisions

Part 7 Complaints Inquiry Committee, Discipline Tribunals, Appeal Tribunals and Legal Issues

Division 1 Complaints Inquiry Committee, Discipline Tribunals and Appeal Tribunals

- 121 Complaints inquiry committee established
- 122 Discipline and appeal tribunal rosters
- 123 Discipline tribunals
- 124 Appeal tribunals
- 125 Appointment of secretaries
- 126 Continuity of office
- 127 Public and private proceedings

Division 2
Legal Issues

- 128 Death or incapacity of committee or tribunal members
- 129 Confidentiality
- 130 Commissioners for oaths
- 131 Protection from liability
- 132 Service of documents
- 133 Certificate of status
- 134 Municipal, settlement licence exemption

Part 8
Ombudsman and Other Matters**Division 1**
Ombudsman

- 135 Complaints to Ombudsman

Division 2
Custodial Orders

- 136 Custodian of a practice
- 137 Additional orders
- 138 Ancillary orders
- 139 Prompt service of order
- 140 Examination and disposal of property
- 141 Modification or revocation of orders
- 142 Custodian's fees and expenses

Division 3
Offences and Penalties

- 143 Penalties

Part 9
**Transitional Regulations, Consequential
Amendments, Repeals and Coming Into Force**

- 144 Transitional regulations
- 145-150 Consequential amendments
- 151 Repeals
- 152 Coming into force

Part 10

Profession-Specific Provisions

153 Interpretation

Schedules

Schedule 1 - Chartered Accountants

Schedule 2 - Certified General Accountants

Schedule 3 - Certified Management Accountants

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Definitions

1 In this Act,

- (a) “accountability relationship” means a relationship that exists where one party is answerable to or responsible to another party for a subject-matter or voluntarily chooses to report to that other party on a subject-matter;
- (b) “accounting organization” means a corporation continued by section 2 of a schedule to this Act;
- (c) “accounting services” includes summarization, analysis, advice or counsel about or interpretation of accounting matters, but does not include
 - (i) record keeping, or
 - (ii) any accounting service that is performed incidentally by a provider whose primary occupation is not accounting;
- (d) “ancillary order” means an order made under section 138;
- (e) “appeal tribunal” means an appeal tribunal convened under section 124;
- (f) “appeal tribunal roster chair” means the individual appointed under section 122(2) as appeal tribunal roster chair or vice-chair;
- (g) “appeal tribunal secretary” means the individual appointed as appeal tribunal secretary under section

- 125(c) or an individual designated by the secretary to act on behalf of the secretary;
- (h) “assurance engagement” means an engagement where a registrant is engaged to issue a written communication that expresses a conclusion on the subject-matter for which there is an accountability relationship, and includes an audit engagement and a review engagement;
 - (i) “audit engagement” means
 - (i) an independent examination of records for the purpose of expressing an opinion, or
 - (ii) the preparation of a report or a certificate, or the expression of an opinion,as to whether financial information is presented fairly;
 - (j) “bylaws” means bylaws made under section 15;
 - (k) “certified general accountant” means an individual who is registered in accordance with Part 3 as a certified general accountant and whose registration is in good standing;
 - (l) “certified management accountant” means an individual who is registered in accordance with Part 3 as a certified management accountant and whose registration is in good standing;
 - (m) “chartered accountant” means an individual who is registered in accordance with Part 3 as a chartered accountant and whose registration is in good standing;
 - (n) “chief elected officer” means the President of the Institute of Chartered Accountants of Alberta, the President of the Certified General Accountants’ Association of Alberta or the Chairperson of the Council of the Society of Management Accountants of Alberta, as the case may be;
 - (o) “CIC chair” means the individual designated as CIC chair under section 121(2)(a) or a complaints inquiry committee member designated by the CIC chair to act on behalf of the chair;
 - (p) “CIC secretary” means the individual appointed as CIC secretary under section 125(a) or an individual designated by the CIC secretary to act on behalf of the secretary;

- (q) “competence” means the combined knowledge, skills, proficiency and judgment required by the registrants of an accounting organization to provide professional services;
- (r) “compilation engagement” means the preparation of a financial statement based on information received from a client that is not reviewed, audited or verified for accuracy or completeness;
- (s) “complaints inquiry committee” means a complaints inquiry committee established under section 121;
- (t) “conduct” includes an act or omission, whether or not the conduct relates to the professional activities of a registrant or former registrant;
- (u) “custodial order” means an order made under section 136;
- (v) “custodian” means a custodian of property or a practice appointed under section 136;
- (w) “discipline tribunal” means a discipline tribunal convened under section 123;
- (x) “discipline tribunal roster chair” means the individual appointed under section 122(2)(a) as discipline tribunal roster chair or vice-chair;
- (y) “discipline tribunal secretary” means the individual appointed as discipline tribunal secretary under section 125(b) or an individual designated by the secretary to act on behalf of the secretary;
- (z) “executive head” means the Executive Director of the Institute of Chartered Accountants of Alberta, the Executive Director of the Certified General Accountants’ Association of Alberta or the President and Chief Executive Officer of the Society of Management Accountants of Alberta, as the case may be;
- (aa) “former Act” means any Act that regulated the accounting profession before this Act began to regulate that profession;
- (bb) “former registrant” means a person or firm who was but is no longer registered under this Act or a former Act;
- (cc) “governing body” means the Council of the Institute of Chartered Accountants of Alberta, the Board of Directors

of the Society of Management Accountants of Alberta and the Board of Governors of the Certified General Accountants' Association of Alberta, or any of them, as the case may be;

- (dd) “investigated party” means
- (i) a registrant, or
 - (ii) a former registrant in respect of conduct occurring when the person or firm was registered under this Act or a former Act,

whose conduct is the subject of proceedings under Part 5 or Part 6;
- (ee) “investigator” means an individual to whom a matter is referred for investigation under Part 5;
- (ff) “member”, when used in reference to an accounting organization, means a certified general accountant, certified management accountant or chartered accountant, as the case may be;
- (gg) “Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;
- (hh) “Ombudsman” means the Ombudsman appointed under the *Ombudsman Act*;
- (ii) “practice review” means a review of the practice areas specified in the bylaws of the practice of a public accounting firm or a professional service provider;
 - (jj) “practice review committee” means the practice review committee of an accounting organization established under section 53;
- (kk) “practice standards” means the standards established by a governing body under section 15(1)(i) and (m);
- (ll) “professional corporation” means a professional corporation incorporated under the *Business Corporations Act* and registered with the appropriate accounting organization;

- (mm) “professional service provider” means a registrant who is registered in accordance with Part 3 as a professional service provider;
- (nn) “public accounting firm” means a registrant who is registered in accordance with Division 4 or 6 of Part 3 as a public accounting firm;
- (oo) “public accounting practice” means the providing or offering to provide one or more of the following services to the public:
 - (i) an assurance engagement;
 - (ii) a specified auditing procedures engagement;
 - (iii) a compilation engagement;
 - (iv) accounting services;
 - (v) forensic accounting, financial investigation or financial litigation support services;
 - (vi) advice about or interpretation of taxation matters;
 - (vii) preparation of a tax return or other statutory information filing, if prepared in conjunction with any service referred to in subclauses (i) to (vi);
- (pp) “public member” means a public member referred to in section 20;
- (qq) “record of proceedings” means all evidence presented at proceedings before a tribunal, including
 - (i) documents or things received as evidence at the proceedings, and
 - (ii) a transcript of the proceedings;
- (rr) “records” includes
 - (i) any financial or non-financial information that is or is capable of being represented or produced in written form, and
 - (ii) the result of the recording of details of electronic data processing systems and programs to illustrate what the systems and programs do and how they operate;

- (ss) “registrant” means
 - (i) a chartered accountant,
 - (ii) a certified general accountant,
 - (iii) a certified management accountant,
 - (iv) a professional service provider,
 - (v) a student,
 - (vi) a public accounting firm,
 - (vii) a professional corporation, and
 - (viii) any other person or firm,
registered under Part 3;
- (tt) “registrar” means the registrar of an accounting organization;
- (uu) “registration committee” means a registration committee established under section 30;
- (vv) “regulations” means regulations made under section 14;
- (ww) “resolution” means a resolution made under section 17;
- (xx) “review engagement” means
 - (i) a review of financial statements or other financial information or assertions for the purpose of providing negative assurance as to whether the subject-matter of the review is, in all material respects, in accordance with generally accepted accounting principles or other practice standards, or
 - (ii) a report or other communication for the purpose of providing negative assurance as to whether financial information is presented fairly;
- (yy) “rules of professional conduct” means rules governing professional conduct made or adopted under section 18;
- (zz) “specified auditing procedures engagement” means the preparation of a written report of the results of applying specified auditing procedures to financial information

other than financial statements where those procedures are not for the purpose of performing an audit engagement or a review engagement;

- (aaa) “student” means an individual who is registered in accordance with Part 3 as a student.

RSA 2000 cR-12 s1;2001 c25 s2

Purpose of the Act

2 The purpose of this Act is

- (a) to protect the interest of the public,
- (b) to protect the integrity of the profession governed by this Act,
- (c) to promote and increase the competence of registrants, and
- (d) to regulate the conduct of registrants.

1999 cR-12.3 s2

Part 1 Regulating Restricted Activities and Practice

Division 1 Restricted Activities and Practice

Restricted activities

3(1) No person shall perform or purport to perform an audit engagement or review engagement, or represent or imply an ability to do so, unless the person is a public accounting firm.

(2) Subsection (1) does not apply to a person who performs an audit engagement or review engagement

- (a) in a public accounting firm under the direct supervision of a member of an accounting organization,
- (b) without remuneration for a corporation registered under Part 9 of the *Companies Act* or the *Societies Act*, or
- (c) that is not intended to be relied on by third parties.

1999 cR-12.3 s3

Restriction on practice associations

4(1) Unless a complaints inquiry committee or a discipline tribunal otherwise permits, no registrant may associate or engage in a public accounting practice with

- (a) a person or public accounting firm whose registration under this Act is suspended, or
- (b) a former registrant whose registration was cancelled because of disciplinary proceedings conducted
 - (i) under this Act or a former Act, or
 - (ii) under legislation governing any organization outside Alberta that regulates accounting and is recognized by the governing body.

(2) Permission under subsection (1) may be made subject to terms and conditions set by the complaints inquiry committee or discipline tribunal.

1999 cR-12.3 s4

Compliance with Act, regulations, etc.

5 A registrant must comply with

- (a) this Act, the regulations, the bylaws, resolutions, rules of professional conduct and practice standards, and
- (b) any requirement, prohibition or restriction on the registrant's practice, or any restriction or undertaking related to the registrant's practice, imposed, given or provided for under this Act, a former Act or the regulations.

1999 cR-12.3 s5

Contravention of Act, regulations, etc.

6 A person contravenes this Act who knowingly

- (a) obstructs or interferes with a registrant complying with, or
- (b) requests, permits or assists a registrant to contravene or to not comply with,

this Act, the regulations, the bylaws, rules of professional conduct, practice standards or an undertaking given to or an order or direction made by a complaints inquiry committee, a practice

review committee, a discipline tribunal or an appeal tribunal, or an order of a court.

1999 cR-12.3 s6

Protected words, abbreviations

7(1) No person or group of persons shall represent or imply that the person is a registrant or that the group of persons consists of registrants unless the person is a registrant or the group of persons consists of registrants.

(2) No person or group of persons shall use the full or abbreviated name of an accounting organization, alone or in combination with other words, in a manner that represents or implies that the person or group of persons is an accounting organization unless the person or group of persons is an accounting organization under this Act.

(3) No person other than a registrant authorized by the regulations shall use a title, an abbreviation or initials set out in section 3 of a schedule to this Act alone or in combination with other words in a manner that states or implies that the person is authorized to use the title, abbreviation or initials to which section 3 of the schedule refers.

(4) Notwithstanding anything in this Act, a registrant of an accounting organization continued under Schedule 2 or 3 may use the title, abbreviation or initials “certified public accountant” or “CPA” listed in section 3(e) of Schedule 1 if the registrant meets the requirements set out in the regulations made under section 14(1)(m).

1999 cR-12.3 s7

Court injunction or direction

8(1) The Court of Queen’s Bench, on application by an accounting organization,

- (a) may grant an injunction prohibiting any person from doing any act that contravenes this Division, even though other proceedings may be taken and sanctions may be imposed for that contravention under this Act, or
- (b) may make an order requiring or directing a person to take some action in order to comply with this Division or to rectify any contravention of this Division.

(2) With the permission of the Court, an accounting organization’s application may be made without notice to the person concerned.

RSA 2000 cR-12 s8;2009 c53 s160

Division 2 Practice Arrangements

Practice arrangements

9(1) A registrant is responsible, for the purposes of this Act, the regulations, the bylaws, rules of professional conduct and practice standards, for how the registrant engages in a public accounting practice and complies with section 5, and this responsibility is not affected, modified or diminished by the practice arrangements of the registrant.

(2) Subject to this Part and to the rules of professional conduct, a registrant may engage in a public accounting practice as, in relationship to or on behalf of

- (a) a self-employed individual,
- (b) an employee,
- (c) a partner,
- (d) a partnership,
- (e) a shareholder,
- (f) a director,
- (g) a corporation,
- (h) a professional corporation, or
- (i) an employer.

(3) Nothing in this Act affects, modifies or limits any law or practice applicable to the fiduciary, confidential or ethical relationship between a registrant and a person receiving the professional services of the registrant.

(4) The relationship between a partnership, corporation or professional corporation engaged in a public accounting practice and a person receiving those professional services is subject to all applicable law and practice relating to the fiduciary, confidential and ethical relationship between a registrant and a person receiving professional services from the registrant.

(5) The rights and obligations pertaining to communications made to or information received by a registrant apply to the partners, shareholders, directors, officers and employees of a partnership, a

corporation or a professional corporation engaged in a public accounting practice.

1999 cR-12.3 s9

Part 2 Governance and Public Accountability

Division 1 Accounting Organization and Governing Body

Accounting organization

10 An accounting organization is a corporation that

- (a) is continued by section 2 of the appropriate schedule to this Act,
- (b) consists of its members, and
- (c) has the capacity and, subject to this Act, the rights, powers and privileges of a natural person.

1999 cR-12.3 s10

Governing body

11(1) A governing body of an accounting organization is composed of

- (a) at least 3 but not more than 15 elected members of the accounting organization, and
- (b) sufficient public members appointed by the Lieutenant Governor in Council in accordance with section 20 to comprise at least 25% of the governing body's voting members.

(2) A governing body's functions are

- (a) to govern the business and affairs of the accounting organization,
- (b) to fulfil the purposes of this Act, and
- (c) to exercise the accounting organization's powers in the name of and on behalf of the accounting organization.

1999 cR-12.3 s11

Carrying out the accounting organization's functions

12(1) When an accounting organization is given a power, duty or function, it is to be carried out by its governing body or the individual, committee or other body prescribed by the governing body, and the delegated power, duty or function may be subdelegated, unless the governing body otherwise prescribes.

(2) If an individual, committee or other body is not designated by this Act or prescribed by a governing body to perform a power, duty or function of the accounting organization, the chief elected officer or a designate of the chief elected officer may perform it.

(3) Any person, on request, is entitled to receive from an accounting organization relevant information about the individual, committee or body that may perform any power, duty or function under this Act, the regulations or the bylaws.

1999 cR-12.3 s12

Exercising governing body's authority

13(1) A governing body may fulfil the purposes of this Act and exercise its powers, duties and functions by regulation, bylaw, resolution, rule of professional conduct or practice standard unless this Act provides that a power, duty or function is to be exercised in a particular way.

(2) A governing body may not delegate its authority to make regulations, bylaws, resolutions, rules of professional conduct or practice standards, but may delegate authority to act under or in accordance with a regulation, bylaw, resolution, rule of professional conduct or practice standard.

1999 cR-12.3 s13

**Division 2
Governance****Governing body regulations**

14(1) A governing body may make regulations

- (a) specifying the period of time during which an accounting organization must maintain information about applicants for registration and its registrants and former registrants;
- (b) respecting the provision of information under section 28(5);

- (c) respecting requirements for and applications for registration as a chartered accountant, certified general accountant, certified management accountant or student, including but not restricted to
 - (i) education, experience, enrolment in programs of studies, successful completion of examinations and holding of certificates, diplomas or degrees,
 - (ii) recognizing professions in other jurisdictions for the purpose of section 35(2)(b),
 - (iii) additional requirements for the purpose of section 35(2)(b),
 - (iv) providing evidence of being a Canadian citizen or a person lawfully permitted to work or study in Canada,
 - (v) providing evidence of having good character and reputation,
 - (vi) providing evidence respecting standards of language proficiency, and
 - (vii) for the purposes of section 35(2)(c), the procedures for determining the combination of education, experience, practice and other qualifications that demonstrates the competence required for registration;
- (d) respecting the registration of a public accounting firm or a professional corporation;
- (e) respecting requirements for and applications for registration as a registrant within the meaning of section 1(ss)(viii);
- (f) respecting the registration of professional service providers;
- (g) respecting and establishing continuing competence programs;
- (h) respecting applications for reinstatement of registration following cancellation of registration under Part 5 or Part 6;

- (i) respecting the requirements for continuing registration under this Act and the conditions to be met and maintained;
 - (j) respecting and establishing categories of registrants;
 - (k) respecting conditions or restrictions on categories of registrants;
 - (l) respecting the use of titles, abbreviations and initials, within the meaning of the schedules to this Act, by a registrant or category of registrant;
 - (m) respecting the use of the title “certified public accountant” and the abbreviation or initials “CPA” or either of them;
 - (n) respecting gross revenue threshold amounts for members of accounting organizations, professional corporations or partnerships under section 46(3);
 - (o) respecting an application for an exemption from registration as a public accounting firm under section 46(3)(b) and the procedures governing that application;
 - (p) respecting any other matter or thing not provided for in this Act or insufficiently provided for in this Act as is considered advisable by the Minister to carry out the intent of this Act.
- (2)** A regulation under subsection (1)(m) may be made only by the governing body of the Institute of Chartered Accountants of Alberta.
- (3)** A regulation must be approved in principle by a majority of the members of the accounting organization present and voting
- (a) at a special meeting called for that purpose,
 - (b) by a mail vote or a vote authorized by bylaw that is conducted by electronic, telecommunication or other appropriate means, or
 - (c) at the annual general meeting following the governing body’s adoption of the regulation.
- (4)** A governing body may change the text of a regulation that was approved in principle under subsection (3) if the change
- (a) is consistent with the approval in principle, and

- (b) is made before the regulation is submitted to the Lieutenant Governor in Council for approval.

(5) A regulation under this section does not come into force unless it has been approved by the Lieutenant Governor in Council.

RSA 2000 cR-12 s14;2001 c25 s3

Bylaws

15(1) A governing body may make bylaws

- (a) respecting the election, term of office, geographical representation and number of governing body members;
- (b) respecting the votes of members or other persons about any matter specified by an accounting organization;
- (c) respecting the holding of meetings of an accounting organization simultaneously at more than one location;
- (d) providing for the appointment of an individual as an acting registrar or acting executive head who has all of the powers and performs all of the duties of the registrar or executive head, as the case may be, under this Act, the regulations and the bylaws when the registrar or executive head is absent or unable to act or when there is a vacancy in the office;
- (e) respecting the appointment of individuals to bodies established or continued under this Act or the regulations;
- (f) respecting suspension, cancellation and resignation of registration except under Part 5;
- (g) respecting categories of non-regulated members, including honorary members;
- (h) respecting the suspension or cancellation of registration, practice restrictions on registration and the imposition of penalties for failing to meet the requirements of section 51, including the nature and amount of those penalties;
- (i) respecting and establishing practice standards for public accounting practice, including incorporation by reference of international or national practice standards;
- (j) respecting forms and notices;

- (k) respecting which matters, if any, may be appealed to an appeal tribunal from a decision of the registration committee, practice review committee or other body or person, in addition to the appeal rights specified in this Act, and any conditions related to an appeal;
- (l) respecting requirements for registrants to carry professional liability insurance and the minimum amount of that insurance;
- (m) establishing practice standards for the areas of practice referred to in sections 48 and 49 and the regulations;
- (n) respecting the evaluation of, and establishing or designating the entity that may evaluate, the education, training, experience, practice and competence required of applicants for registration as a registrant;
- (o) respecting requirements for registrants to train students and training standards generally;
- (p) respecting whether a registrant or category of registrants may provide an audit engagement or review engagement, or both;
- (q) respecting the conditions governing the provision of an audit engagement or review engagement;
- (r) respecting how registrants referred to in clause (p) may supervise others who provide an audit engagement or review engagement;
- (s) respecting practice reviews, including specifying which practice areas of public accounting firms and professional service providers are subject to practice review;
- (t) respecting the information to be maintained about a registrant or former registrant when there has been a finding of unprofessional conduct, an agreement under section 74 or a resignation under section 75;
- (u) respecting the publication, posting or notification of resignations under section 75 and decisions of discipline tribunals and appeal tribunals;
- (v) respecting information to be kept and maintained about a registrant or former registrant;

- (w) respecting costs to be included and the manner of determining costs for the purposes of an order for costs by a discipline tribunal or appeal tribunal;
- (x) respecting the disposal of decisions and records of proceedings received by the discipline tribunal secretary and the appeal tribunal secretary;
- (y) establishing specialties for registrants or categories of registrants and the requirements to be met by registrants or categories of registrants in order to hold themselves out as a specialist;
- (z) designating the specialty names, initials or abbreviations that may be used by registrants who have met the requirements for a specialty pursuant to clause (y);
- (aa) prohibiting a registrant from holding out that the registrant is entitled to engage in a specialty unless the registrant has met the requirements for the specialty pursuant to clause (y).

(2) A bylaw may be made specifying that all or any of the matters referred to in subsection (1) are no longer to be subject to the bylaws, in which case the matter may then be dealt with in the manner specified in the bylaw made under this subsection.

(3) Any power, duty or function under the bylaws may be delegated and subdelegated.

(4) A bylaw is effective from the date it is passed by the governing body or any later date specified in the bylaw.

(5) A bylaw must be ratified by a majority of the members of the accounting organization present and voting

- (a) at a special meeting called for that purpose,
- (b) by a mail vote or a vote authorized by bylaw that is conducted by electronic, telecommunication or other appropriate means, or
- (c) at the annual general meeting following the governing body's adoption of the bylaw.

(6) If a bylaw is not ratified pursuant to subsection (5), the bylaw ceases to have any effect.

Consultation with Ministers required

15.1 Before a governing body, by regulation, establishes or amends the academic requirements for registration as a chartered accountant, certified general accountant, certified management accountant or student, the governing body must consult with the Minister and the Minister responsible for Parts 1 to 3 of the *Post-secondary Learning Act* and must consider the comments received from those Ministers.

2010 c7 s6

Regulations and bylaws re LLPs

16(1) A governing body

- (a) shall make regulations respecting the type and amount of liability insurance or other protection against professional liability that a partnership must have for the purposes of registration as a limited liability partnership under Part 3 of the *Partnership Act*, and
- (b) may make bylaws governing eligibility requirements that a partnership must meet in order to be registered as a limited liability partnership under Part 3 of the *Partnership Act*.

(2) Section 14(3), (4) and (5) apply in respect of a regulation made under subsection (1)(a).

(3) Section 19 applies in respect of a bylaw made under subsection (1)(b) or (7).

(4) Where the Minister considers that regulations made under subsection (1)(a) do not provide sufficient protection against professional liability, the Minister may, by notice in writing to the governing body, request the governing body to amend the regulations in the manner specified in the notice within the time set out in the notice.

(5) Where the governing body fails to amend the regulations in accordance with the notice, the Lieutenant Governor in Council may amend the regulations, and in that case the amendments operate as if they had been made in accordance with section 14.

(6) Subsections (1) to (5) do not apply if there is a bylaw under subsection (7) in effect.

(7) A governing body may make a bylaw providing that, notwithstanding Part 3 of the *Partnership Act*, no person may

engage in a public accounting practice in a limited liability partnership under that Act.

1999 cR-12.3 s16

Resolutions

17 A governing body may make resolutions

- (a) recognizing, for the purposes of sections 4 and 102, organizations outside Alberta that regulate accounting;
- (b) respecting reasonable fees, levies and assessments to be paid and the time for payment of those fees, levies and assessments by registrants for continuance of registration and by applicants for registration;
- (c) respecting the establishment of committees and task forces;
- (d) respecting the governance of the accounting organization and the management and conduct of its affairs;
- (e) respecting processes concerning dispute resolution, practice review, registration or any administrative matter not dealt with in section 15;
- (f) respecting any other matter not required by this Act to be dealt with in regulations, bylaws, practice standards or rules of professional conduct.

1999 cR-12.3 s17

Rules of professional conduct

18(1) Subject to subsection (3), a governing body may make or adopt rules of professional conduct for registrants, including

- (a) ethical and professional standards of conduct;
- (b) rules regulating the maintenance and administration of trust funds;
- (c) rules respecting the professional names or titles that registrants may use;
- (d) rules respecting the organization and conduct of a professional practice, including restrictions on practice arrangements and practice associations.

(2) The governing body must provide, for review and comment, a copy of the proposed rules of professional conduct to

- (a) the Minister, and
- (b) any other person the governing body considers advisable.

(3) A governing body may adopt rules of professional conduct after it has reviewed and considered the comments from a review described in subsection (2).

(4) A governing body must make copies of its rules of professional conduct readily available to the public and registrants, and the copies may be published in the manner directed by the governing body.

1999 cR-12.3 s19

Membership ratification

19(1) A rule of professional conduct must be ratified by a majority of the members of the accounting organization present and voting

- (a) at a special meeting called for that purpose,
- (b) by a mail vote or a vote authorized by bylaw that is conducted by electronic, telecommunication or other appropriate means, or
- (c) at the annual general meeting following the governing body's adoption of the rule.

(2) A rule of professional conduct that is ratified under subsection (1) is effective from the date it is ratified or any later date specified in the rule of professional conduct, and it remains in effect until it is amended or repealed in accordance with this section.

(3) The *Regulations Act* does not apply to bylaws, rules of professional conduct or practice standards established under this Part.

1999 cR-12.3 s19

Division 3 Public Accountability

Public members

20(1) Subject to subsection (2), the Lieutenant Governor in Council may, following consultation with the governing body of an accounting organization, appoint public members

- (a) to that governing body, and
 - (b) to a roster of public members who can be selected
 - (i) by the discipline tribunal roster chair to serve on discipline tribunals,
 - (ii) by the appeal tribunal roster chair to serve on appeal tribunals, or
 - (iii) by the CIC chair for the purposes of section 74.
- (2)** The following are not eligible to be public members:
- (a) with respect to an accounting organization, a person who is a registrant or former registrant of that accounting organization;
 - (b) a person who is a member or former member of any other organization that regulates accountants in Alberta or in another jurisdiction.

1999 cR-12.3 s20

Length of appointment of members**21** Public members appointed under this Act

- (a) must be appointed for not more than 3 years, and may be reappointed
 - (i) once only to a governing body, and
 - (ii) any number of times to the public member rosters,
- and
- (b) are to be paid, at the rates prescribed by the Lieutenant Governor in Council, remuneration by and receive reasonable living and travelling expenses from the Government while away from their ordinary places of residence in the course of their duties as public members.

1999 cR-12.3 s21

Decision-making in the absence of public members**22(1)** The powers and duties of a governing body are not affected by

- (a) the failure of a public member to attend a meeting, or

(b) a vacancy in the office of a public member.

(2) The powers and duties of a discipline tribunal and an appeal tribunal are not affected by a vacancy in the office of a public member for up to 2 years from the date that this Act comes into force.

1999 cR-12.3 s22

Appointments continue after terms expire

23 Notwithstanding section 21, even though the term of appointment of a public member expires, that member continues to hold office, with the same functions, until the public member is reappointed or a successor is appointed.

1999 cR-12.3 s23

Other appointees

24(1) The governing body of an accounting organization may appoint as a member of its registration committee, complaints inquiry committee and any other committee or task force an individual who is not a registrant or former registrant of the accounting organization, whether or not such a committee or task force member is required to be appointed under this Act.

(2) The powers and duties of any body under this Act to which a member is appointed under subsection (1) are not affected

(a) by a failure of that member to attend a meeting, or

(b) by a vacancy in the office of that member.

(3) Even though the term of appointment of a member appointed under subsection (1) expires, that member continues to hold office, with the same functions, until the appointment is terminated or a successor is appointed.

1999 cR-12.3 s24

Report to Minister

25(1) An accounting organization must submit annually to the Minister a report of its activities in a form acceptable to the Minister that contains the information requested by the Minister, including but not restricted to

(a) a statement respecting the number of complaints received, the number of complaints referred to the complaint resolution process under section 72, the number of complaints disposed of, the number of hearings held, the

number of hearings closed to the public in whole or in part and the number of appeals under Part 6;

- (b) information respecting registration, including the number of registrants by category of registrant and the number of applications for registration by category of registrant;
- (c) a description of and information about the accounting organization's continuing competence program and practice reviews;
- (d) a statement respecting the committees established under this Act;
- (e) audited financial statements.

(2) On receipt of a report under subsection (1), the Minister must lay a copy of it before the Legislative Assembly if it is then sitting or, if it is not then sitting, within 15 days after the commencement of the next sitting.

(3) The Minister may, to ensure that the requirements of this Act are met, require reports from an accounting organization in addition to the report under subsection (1).

1999 cR-12.3 s25

Division 4 Access to Information

Retention of information

26 An accounting organization must maintain information about all its registrants and former registrants for the period of time prescribed by regulation.

1999 cR-12.3 s26

Registrant information

27(1) An accounting organization must keep and maintain the following information about a registrant:

- (a) the registrant's name and business address,
- (b) the registration status of the registrant, including the terms of any suspension or restriction,
- (c) in the case of a registrant that is a professional corporation, its registered head office, and

(d) any other information required by the bylaws.

(2) The public may, during regular office hours, request information about registrants and the accounting organization must on request provide the information described in subsection (1).

1999 cR-12.3 s27

Public access to information

28(1) On written request to do so, an accounting organization must provide, within a reasonable time, any of the following information that it has in its possession:

- (a) the registration status, practice specialty recognized by the accounting organization and business address of a registrant or former registrant;
- (b) the principals, partners, directors or shareholders of a public accounting firm;
- (c) any suspension of registration, or any restriction or undertaking affecting the practice, of a registrant or former registrant;
- (d) a copy of an agreement under section 74;
- (e) a summary of the findings of unprofessional conduct made with respect to a registrant or former registrant under this Act and orders made as a result of the findings;
- (f) a summary of the findings of unprofessional conduct made with respect to a registrant or former registrant under a former Act and orders made as a result of the findings when
 - (i) the registration of the registrant or former registrant has been cancelled or suspended, or
 - (ii) a hearing committee, an appeals committee or a governing body ordered publication of its findings or orders to be made to all chartered accountants, certified general accountants or certified management accountants on a named basis, unless otherwise directed by the hearing committee, appeals committee or governing body.

(2) On payment of the reasonable cost of copying and delivery, a person may obtain from an accounting organization a copy of the decision of which a summary is provided under subsection (1)(e).

- (3) Subject to section 127(3), a complainant may, at the complainant's own expense, obtain from an accounting organization a copy of the transcript of proceedings of any discipline tribunal and appeal tribunal hearings in which the complainant was involved.
- (4) Subject to section 127(3), a person may, at the person's own expense, obtain from an accounting organization a copy of
- (a) the minutes and any transcript of any meetings of the registration committee and practice review committee, and
 - (b) the transcript of proceedings of any discipline tribunal and appeal tribunal hearings.
- (5) Subject to section 127(3) and the regulations, an accounting organization may, on request, provide any other information about registrants or former registrants that it considers appropriate.

RSA 2000 cR-12 s28;2001 c25 s5

Part 3 Registration

Division 1 Applying for Registration

Registrar

29 A governing body must appoint an individual as registrar of the accounting organization for the purposes of this Act.

1999 cR-12.3 s29

Registration committee

30(1) The governing body of an accounting organization

- (a) may establish a registration committee composed of at least 3 members of the accounting organization, and
- (b) if a registration committee is established, may include at least one person who is not a member of an accounting organization appointed by the governing body in accordance with section 24.

(2) The registration committee may, in the manner prescribed by the governing body, delegate any of its functions, powers or duties.

1999 cR-12.3 s30

Registration decisions

31 The registrar or registration committee must consider and decide on applications for registration under this Part, including the imposition of conditions on a registration, and must undertake any other functions and duties prescribed by the governing body.

1999 cR-12.3 s31

Receipt of application

32(1) If an application for registration received by a registrar is not complete, the registrar must, within 30 days after receipt of the application, give notice to the applicant in what respect it is not complete.

(2) The registrar or the registration committee must, within 120 days after the receipt by the registrar of a complete application, consider the application and make a decision under section 33 and notify the applicant of the decision.

1999 cR-12.3 s32

Decision on application

33(1) On considering an application for registration, the registrar or the registration committee must

- (a) approve the application,
- (b) defer the registration if in the opinion of the registrar or registration committee it is in the best interests of the public to defer the registration of an applicant until the applicant complies with conditions imposed by the registrar or the registration committee, or
- (c) refuse the application.

(2) On approval of the application under subsection (1)(a), the applicant is registered.

(3) The registrar or the registration committee may impose conditions on an approval under subsection (1)(a) that in the opinion of the registrar or the registration committee are in the best interests of the public.

(4) On making a decision under subsection (1), the registrar or the registration committee must

- (a) give notice of the decision to the applicant,

- (b) in the case of the registration committee, give notice of the decision to the registrar, and
- (c) in the case of a decision to impose conditions on an approval to register the applicant, to defer a registration or to refuse an application, give reasons for the decision and notify the applicant of how the applicant may appeal under section 34.

(5) If the accounting organization does not notify the applicant of the decision about the application within the time period prescribed in section 32(2), the application for registration is deemed to be refused and the applicant may appeal under section 34.

RSA 2000 cR-12 s33;2001 c25 s6

Appeal

34(1) An applicant whose application for registration is accepted subject to conditions, whose registration is deferred or whose application is refused by the registrar or the registration committee may, within 30 days after being given a copy of the decision, appeal to an appeal tribunal in accordance with Part 6.

(2) An applicant who is not notified of a decision within the time period prescribed in section 32(2) may, within 30 days from the expiry of that time period, appeal to an appeal tribunal in accordance with Part 6.

(3) The appellant and the registrar or the registration committee are the parties to an appeal under this section.

(4) An accounting organization must maintain complete applications for registration for the time period prescribed by the regulations.

RSA 2000 cR-12 s34;2001 c25 s7

Division 2 Members and Students

Application for registration as a member or student

35(1) An application for registration as a member or student is complete for the purpose of consideration under Division 1 of this Part if it is in the required form and provided to the accounting organization by the applicant together with

- (a) evidence of having met the competence requirements as required by subsection (2),

- (b) the fees provided for by resolution,
 - (c) evidence of being a Canadian citizen or a person lawfully permitted to work or study in Canada, if required by the regulations,
 - (d) evidence of having good character and reputation, if required by the regulations, and
 - (e) evidence of meeting standards of language proficiency, if required by the regulations.
- (2) An applicant may provide evidence of competence
- (a) by fulfilling one or more of the following required by the regulations:
 - (i) education requirements, that may include being enrolled in a program of studies;
 - (ii) experience requirements;
 - (iii) successful completion of examinations;
 - (iv) holding certificates, degrees or diplomas,
 - (b) by being registered with a profession in another jurisdiction recognized by the regulations as having substantially equivalent competence and practice requirements, and by fulfilling any additional requirements specified by the regulations, or
 - (c) by satisfying the registrar or the registration committee of having, as determined in accordance with the regulations, a combination of education, experience, practice and other qualifications that demonstrates the competence required for registration.

1999 cR-12.3 s35

Division 3 Professional Corporations

Definitions

36 In sections 37 to 44,

- (a) “articles” means articles as defined in the *Business Corporations Act*;

- (b) “Registrar of Corporations” means the Registrar under the *Business Corporations Act*.

1999 cR-12.3 s36

Use of name

37(1) No person may engage in a public accounting practice under any name containing the words “Professional Corporation” or the abbreviation or initials “P.C.” unless that person is incorporated or continued as a corporation under the *Business Corporations Act* and

- (a) the corporation is currently registered as a professional corporation by the accounting organization,
- (b) all of the directors of the corporation are members of the accounting organization,
- (b.1) all of the issued voting shares of the corporation are legally and beneficially vested in one or more members of the accounting organization,
- (b.2) all of the issued non-voting shares of the corporation are legally and beneficially vested in one or more of the following persons:
 - (i) one or more members of the accounting organization who are also voting shareholders;
 - (ii) in respect of any member of the accounting organization who is also a voting shareholder, one or more of the following persons:
 - (A) the spouse of the member;
 - (B) the common-law partner of the member;
 - (C) a child of the member;
 - (D) a trust, all of the beneficiaries of which are minor children of the member,

and

- (c) the corporation meets the requirements of this Act and the regulations.

(2) A person who contravenes subsection (1) is guilty of an offence and liable to a fine of not more than \$1000 for every day on which the prohibited name, abbreviation or initials are used.

(3) For the purposes of subsection (1)(b.2)(ii) and section 43(2),

- (a) “child”, with respect to a member of an accounting organization, includes
 - (i) a person of whom the member is the legal parent,
 - (ii) a person who is wholly dependent on the member for support and of whom the member has, or immediately before the person attained the age of 19 years had, in law or in fact, the custody and control, and
 - (iii) a child of the member’s spouse or common-law partner;
- (b) “common-law partner”, with respect to a member of an accounting organization at any time, means a person who cohabits in a conjugal relationship with the member at that time and
 - (i) has so cohabited with the member for a continuous period of at least one year, or
 - (ii) would be the parent of a child of whom the member is a parent if this clause were read without reference to clause (a)(iii),

and, for the purposes of this clause, where at any time the member and the person cohabit in a conjugal relationship, they are, at any particular time after that time, deemed to be cohabiting in a conjugal relationship unless they were not cohabiting at the particular time for a period of at least 90 days that includes the particular time because of a breakdown of their conjugal relationship.

RSA 2000 cR-12 s37;2009 c51 s4

Liability of shareholders and employees

38(1) Notwithstanding anything to the contrary in the *Business Corporations Act*, every voting shareholder of a professional corporation is liable to the same extent and in the same way as if the shareholder were, during that time, carrying on the business of the professional corporation as a partnership or, if there is only one

voting shareholder, as an individual conducting a public accounting practice.

(2) The liability of an individual conducting a public accounting practice under subsection (1) is not affected by the fact that the practice is carried on by the individual as an employee and on behalf of a professional corporation.

RSA 2000 cR-12 s38;2009 c51 s4

Approval for professional corporation

39 The registrar may issue an approval of the articles of a proposed professional corporation for the purposes of section 7(2) of the *Business Corporations Act* to a registrant who

- (a) files an application in the form provided for in the bylaws,
- (b) submits a copy of the proposed articles, and
- (c) pays all the approval application fees provided for by resolution.

1999 cR-12.3 s39

Professional corporation registration requirements

40 An application for registration as a professional corporation is complete for the purpose of consideration under Division 1 of this Part if it is in the required form and provided to the accounting organization by the applicant together with

- (a) evidence of compliance with section 37(1)(b), (b.1), (b.2) and (c),
- (b) the fees provided for by resolution, and
- (c) any information required under section 27(1).

RSA 2000 cR-12 s40;2009 c51 s4

Voting of shares restrictions

41 No voting shareholder of a professional corporation shall enter into a voting trust agreement, proxy or any other type of agreement vesting in another person who is not a member of the same accounting organization the authority to exercise the voting rights attached to any or all of the shareholder's shares.

RSA 2000 cR-12 s41;2009 c51 s4

Change in organization

42 A professional corporation must inform the registrar within 15 days in the form provided for in the bylaws of any change in the ownership or directors of the professional corporation or to the name of the professional corporation.

1999 cR-12.3 s42

Cancellation of p.c. registration

43(1) A registrar may cancel the registration of a professional corporation if section 37, 41 or 42 is not complied with or if the professional corporation ceases to be in good standing under the *Business Corporations Act*.

(2) Notwithstanding subsection (1), if a professional corporation ceases to comply with section 37 or 42

- (a) only because of
 - (i) the death of a member, or
 - (ii) the suspension or cancellation of the registration of a registrant,

who is a voting shareholder of the professional corporation,
 - (b) only because
 - (i) of the death of a non-voting shareholder of the professional corporation or the death of a minor child who is a beneficiary of a trust referred to in section 37(1)(b.2)(ii)(D), or
 - (ii) a former spouse or former common-law partner of a member who is a voting shareholder continues to own non-voting shares after their divorce or the breakdown of their common-law relationship,
- or
- (c) only because a child who is a beneficiary of a trust referred to in section 37(1)(b.2)(ii)(D) attains the age of 18 years,

the professional corporation has 90 days from the date of the death, suspension, cancellation, divorce, breakdown of the common-law relationship or a beneficiary of a trust attaining the age of 18 years, as the case may be, in which to comply with section 37 or 42, as

the case may be, failing which the professional corporation's registration is cancelled on the expiration of the 90-day period.

(3) If the registration of a member who is a shareholder of a professional corporation is suspended, that person may remain as a shareholder of the professional corporation, but the person may not engage in a public accounting practice on behalf of the professional corporation while suspended.

(4) In the event of the death of a member or the occurrence of an event or circumstance described in subsection (2)(b), the governing body may in writing order that the 90-day period provided for in subsection (2) be extended for a further period that it considers reasonable.

(5) A registrar may not delete any information regarding professional corporations except in accordance with the bylaws.

RSA 2000 cR-12 s43;2009 c51 s4

Notification of change of status

44(1) If a professional corporation's registration is suspended or cancelled, the registrar must, within 30 days, notify the Registrar of Corporations and the shareholders of the professional corporation recorded with the registrar.

(2) In addition to the information provided under subsection (1), the registrar may provide information concerning the suspended or cancelled registration to the Registrar of Corporations and the shareholders in accordance with the bylaws.

1999 cR-12.3 s44

Action for fees

45 A professional corporation may sue for fees for services performed on its behalf and in its name by a person in the person's capacity as a registrant at any time after the services are performed if the services were performed during the time that the corporation maintained registration in good standing.

1999 cR-12.3 s45

Division 4 Public Accounting Firms

Public accounting firms must register

46(1) A member of an accounting organization, a professional corporation or a partnership that conducts

- (a) an audit engagement,
- (b) a review engagement, or
- (c) a public accounting practice using the title “chartered accountant”, “certified management accountant” or “certified general accountant”,

must register with the accounting organization as a public accounting firm in addition to any other registration held under this Act by that member, professional corporation or partnership.

(2) If 2 or more members of different accounting organizations are partners and conduct a public accounting practice, they must register as a public accounting firm under subsection (1) with one only of those accounting organizations.

(3) Notwithstanding subsection (1)(c), a member of an accounting organization, a professional corporation or a partnership that provides only the services referred to in section 1(oo)(iv) or (vi)

- (a) is not required to register as a public accounting firm if the gross revenue of the member, professional corporation or partnership from those services is less than the amount specified in the regulations;
- (b) may apply, in accordance with the regulations, to the governing body of the accounting organization for an exemption from registration if the gross revenue of the member, professional corporation or partnership from those services is equal to or greater than the amount under clause (a) but less than the amount specified in the regulations for the purpose of this clause.

(4) Where the Minister considers that the regulations under subsection (3) do not provide sufficient protection of the public interest, the Minister may, by notice in writing to the governing body, request the governing body to amend the regulations in the manner specified in the notice within the time set out in the notice.

(5) Where the governing body fails to amend the regulations in accordance with the notice, the Lieutenant Governor in Council may amend the regulations, and in that case the amendments operate as if they had been made in accordance with section 14.

RSA 2000 cR-12 s46;2001 c25 s8

Public accounting firm registration requirements

47 An application for registration as a public accounting firm is complete for the purpose of consideration under Division 1 of this Part if it is in the form provided for in the bylaws and provided to the accounting organization by the applicant together with

- (a) evidence to the satisfaction of the registrar or the registration committee about the nature and scope of the firm's public accounting practice,
- (b) the fees provided for by resolution,
- (c) evidence of having the amount and type of professional liability insurance required by the bylaws,
- (d) the name of the member of the accounting organization at the public accounting firm who is designated by the firm
 - (i) to receive correspondence and answer questions from the accounting organization on any matter, including registration, practice reviews and disciplinary proceedings, and
 - (ii) to be the firm's representative for the purposes of Parts 4 to 6,

and

- (e) any other information required by regulation.

1999 cR-12.3 s47

Division 5 Professional Service Providers

Professional service providers must register

48(1) A registrant designated by the regulations who, alone or through a professional corporation, a corporation or a partnership,

- (a) conducts any aspect of a public accounting practice or provides to the public any professional services as specified in the regulations, and
- (b) is not required to register as a public accounting firm,

must register with the accounting organization as a professional service provider in addition to any other registration held under this Act by that registrant.

(2) Notwithstanding subsection (1), a registrant that

- (a) provides, through a law firm, no professional services except taxation services to the public, or
- (b) meets the requirements of the regulations under section 46(3),

is not required to register as a professional service provider.

RSA 2000 cR-12 s48;2001 c25 s9

Professional service providers registration requirements

49 An application for registration as a professional service provider is complete for the purpose of consideration under Division 1 of this Part if it is in the form provided for in the bylaws and provided to the accounting organization by the applicant together with

- (a) evidence to the satisfaction of the registrar or registration committee about the nature and scope of the applicant's public accounting practice or professional services as specified in the regulations that are provided to third parties,
- (b) the fees provided for by resolution,
- (c) evidence of having the amount of professional liability insurance required by the bylaws, and
- (d) any other information required by regulation.

1999 cR-12.3 s49

Division 6 Other Persons or Firms

Registration requirements of other persons, firms

50(1) A registrant within the meaning of section 1(ss)(viii) that conducts an audit or review engagement must register as a public accounting firm.

(2) Notwithstanding anything in this Act, an accounting organization may, in accordance with the regulations, register any person or firm that it considers competent to conduct a public accounting practice as a registrant within the meaning of section 1(ss)(viii) and as a public accounting firm, and may impose conditions on the registration and on the public accounting practice.

1999 cR-12.3 s50

Division 7 Continuing Registration

Requirements for continuing registration

51(1) A registrant's registration continues in effect if the registrant

- (a) completes any applicable continuing competence or education requirements in accordance with the regulations,
- (b) maintains the amount of professional liability insurance required by the bylaws,
- (c) provides information to the accounting organization in accordance with the regulations, and
- (d) pays the registration fees in the amount and at the times provided for by resolution.

(2) If a registrant fails to meet the requirements set out in subsection (1),

- (a) the registrant's registration may be suspended, cancelled or made subject to practice restrictions in accordance with the bylaws,
- (b) the registrant is liable to any financial penalty for the contravention imposed in accordance with the bylaws, and
- (c) the registrar may make a complaint under section 67 about the conduct of the registrant.

(3) The registrar must notify the registrant in writing of a suspension or cancellation of registration or practice restriction imposed under this section.

(4) A registrant whose registration is suspended, cancelled or subjected to practice restrictions pursuant to this section may,

within 30 days after being notified by the registrar under subsection (3), appeal to an appeal tribunal in accordance with Part 6.

(5) The appellant and the registrar or registration committee are parties to an appeal under this section.

1999 cR-12.3 s51

Maintaining documents

52 A registrant must maintain in the manner prescribed by resolution any certificate, permit, confirmation of registration or other document respecting the status of the registrant that is issued under this Act or was issued under a former Act and, on request, must return it to the accounting organization.

1999 cR-12.3 s52

Part 4 Practice Review

Division 1 Practice Review Committee

Practice review committee

53(1) A practice review committee is established for each accounting organization.

(2) Members of a practice review committee must be appointed in the manner prescribed by the governing body.

1999 cR-12.3 s53

Practice review

54(1) The purpose of practice review is to promote high standards of practice in public accounting firms and professional service providers and, generally, to maintain and improve the competence of the profession.

(2) A practice review committee may do anything, subject to the bylaws, to meet the purpose of practice review or perform any other function prescribed by a governing body.

(3) An accounting organization must appoint reviewers to perform, or assist in, practice reviews.

1999 cR-12.3 s54

Conduct of practice review

55(1) Section 78 applies to the conduct of a practice review.

(2) For the purpose of conducting a practice review, a reviewer appointed by an accounting organization has the powers of an investigator under section 78(1), (2), (3) and (6).

Practice review committee mandate

56(1) After each practice review, the practice review committee may determine whether the public accounting practice that is the subject of the practice review complies in whole or in part with the rules of professional conduct and practice standards and may do one or more of the following:

- (a) recommend practice improvements;
- (b) direct a follow-up practice review on the conditions, at the times and for the purpose specified by the practice review committee;
- (c) direct the establishment and implementation of a professional development plan or a plan to maintain and improve professional standards;
- (d) direct that the public accounting firm or professional service provider carry a specified additional amount of professional liability insurance;
- (e) direct that courses, examinations, tutorials or other forms of professional development or skills training be taken;
- (f) refer a matter to the CIC chair as a complaint.

(2) After each practice review, a practice review report must be sent to the public accounting firm or the professional service provider reviewed and to anyone else the practice review committee directs.

(3) A public accounting firm or professional service provider that receives a practice review report directing the public accounting firm or professional service provider to do anything under subsection (1)(d) or (e) may, within 30 days after being given a copy of the report, appeal to an appeal tribunal in accordance with Part 6.

(4) The appellant and the practice review committee are parties to an appeal under this section.

1999 cR-12.3 s56

Appeal to appeal tribunal

57 Subject to section 56(3) and (4), decisions of the practice review committee are final and may not be appealed unless a bylaw permits an appeal to an appeal tribunal, in which case the appeal must be made in accordance with Part 6 and the appellant and the practice review committee are the parties to the appeal.

1999 cR-12.3 s57

**Division 2
Practice Review Policy Board****Definition**

58 In this Division, “board” means the Practice Review Policy Board established under section 59.

1999 cR-12.3 s58

Practice Review Policy Board

59(1) The Practice Review Policy Board is established.

(2) The board is composed of

- (a) the chair of the practice review committee of each accounting organization,
- (b) one member of each accounting organization, appointed by the governing body, and
- (c) the executive head of each accounting organization or that person’s designate.

(3) A board member under subsection (2)(b) serves for a term of 3 years and continues to serve after the expiry of the term until the member is reappointed or a successor is appointed.

(4) A board member under subsection (2)(c) is not entitled to vote on any matter at board meetings.

(5) Board members must elect a chair from the board’s members to serve for a term of one year.

1999 cR-12.3 s59

Mandatory participation

60 Each accounting organization must

- (a) appoint one of its members to be a board member under section 59(2)(b), and

- (b) ensure that its executive head or that person's designate acts as a board member under section 59(2)(c).

1999 cR-12.3 s60

Board's functions

61 The board must, with respect to the practice review of public accounting firms that perform audit engagements or review engagements,

- (a) annually review and approve a practice review checklist developed by the accounting organizations,
- (b) establish education and experience qualifications to be met by reviewers appointed by the accounting organizations for the purpose of practice reviews,
- (c) establish standard guidelines for use by a practice review committee respecting the frequency with which practice reviews and follow-up practice reviews are to be conducted,
- (d) establish the requirements for annual reporting to the board by the accounting organizations, including when the reporting must occur and what kind of non-identifying statistical information must be included, and
- (e) establish guidelines respecting practice reviews that in the opinion of the board are necessary
 - (i) to foster common practice review procedures and standards among the accounting organizations, and
 - (ii) to protect the public interest.

1999 cR-12.3 s61

Meetings

62 The board must meet at least once every year.

1999 cR-12.3 s62

Annual reporting to the board

63 Each accounting organization must annually submit a report to the board that contains

- (a) a list of reviewers appointed by the accounting organization for the purpose of practice reviews who meet the qualifications established under section 61(b),

- (b) a summary of each practice review and follow-up practice review conducted by the practice review committee of the accounting organization during the preceding year, including a summary of the outcome of each review, and
- (c) any other information required by the board under section 61(d).

1999 cR-12.3 s63

Costs and administrative support**64** Each accounting organization

- (a) is liable for an equal share of the costs of operating the board, and
- (b) must, on a rotating basis, provide to the board an equal share of any administrative support necessary to carry out the board's functions.

1999 cR-12.3 s64

Part 5 Complaints Inquiry Process

Division 1 Purpose and Jurisdiction

Purpose**65(1)** The purpose of this Part is

- (a) to protect the public interest,
- (b) to enforce practice standards and rules of professional conduct for registrants,
- (c) to provide a means by which complaints about the conduct of registrants and former registrants can be dealt with in a fair and expeditious way, and
- (d) to preserve the integrity of the accounting profession.

(2) This Part does not apply to professional service providers but applies to all other registrants whether or not they are also registered as professional service providers.

1999 cR-12.3 s65

Jurisdiction over former registrants

66(1) If the registration of a registrant is cancelled or otherwise terminated, the accounting organization continues to have jurisdiction in respect of that person or firm only if

- (a) a complaint is made within 2 years after the date of the cancellation or termination, and
- (b) the complaint relates to conduct while the person or firm was a registrant.

(2) In the circumstances described in subsection (1), this Part and Part 6 apply to the former registrant in the same way and to the same extent as they would if the cancellation or termination of registration had not occurred.

(3) A complaint against a registrant is not affected by the person or firm about whom the complaint is made ceasing to be a registrant before the proceedings with respect to the complaint are completed.

(4) Notwithstanding subsection (1), a complaint about a former registrant who was registered under a former Act but has not been a registrant under this Act may be made under this Part only if discipline proceedings under the former Act could be commenced if that Act were still in force.

1999 cR-12.3 s66

Division 2 Making Complaints, Reviews and Mediation

Complaints

67(1) Any person may make a complaint to an accounting organization about the conduct of a registrant or former registrant.

(2) A complaint must be in writing and signed by the complainant.

(3) The CIC secretary may treat as a complaint any questionable conduct of a registrant or former registrant that comes to the attention of the accounting organization other than by way of a complaint, including any information given to the accounting organization by

- (a) a registrant respecting conduct or an event about which a registrant is required to give notice, whether in respect of the registrant's own conduct or activity or the conduct or activity of another registrant or former registrant,

- (b) a professional organization in Alberta or another jurisdiction respecting the conduct of a registrant or former registrant,
- (c) a governmental or regulatory official or body concerning the conduct of a registrant or former registrant,
- (d) the registrar acting under section 51(2)(c), or
- (e) the practice review committee acting under section 56(1)(f).

1999 cR-12.3 s67

Complaints against public accounting firms

68 If a complaint relates to a public accounting firm, the complaint may be made in respect of the firm itself or any one or more of the registrants in or associated with the public accounting firm, or both the firm and any one or more of the registrants.

1999 cR-12.3 s68

Initial review of complaints

69(1) Any conduct of a registrant or former registrant that comes to the attention of an accounting organization under section 67 must first be reviewed by the CIC secretary.

(2) The CIC secretary, in the course of the review, may require the complainant or a registrant or former registrant to answer any inquiries or to provide any records or other information that the CIC secretary considers relevant for the purpose of the review, and that person must comply.

(3) If the CIC secretary, in the course of a review under subsection (1) or later, becomes aware of the involvement of any other registrant or former registrant in the conduct under review, or any other questionable conduct, the CIC secretary may extend the review in whatever manner the CIC secretary considers appropriate.

(4) In performing any function under this Part, the CIC secretary has the powers of an investigator under section 78.

(5) On completing a review under this Part, the CIC secretary must refer the complaint and the results of the review to the CIC chair.

1999 cR-12.3 s69

Particulars and response

70(1) The CIC secretary must, within 30 days after receiving a complaint, provide the complaint or particulars of the complaint to any registrant or former registrant whose conduct is the subject of a review under section 69.

(2) A registrant or former registrant who receives a complaint or particulars of a complaint under subsection (1) must respond in writing to the complaint or the particulars to the CIC secretary within 30 days after receiving the complaint or the particulars or within any other period agreed to by the CIC secretary.

1999 cR-12.3 s70

Voluntary communication encouraged

71 The CIC secretary may, at any time before an allegation of unprofessional conduct is referred to the discipline tribunal roster chair under section 79(1)(c), encourage the complainant and the investigated party to communicate with each other and resolve the complaint.

1999 cR-12.3 s71

Voluntary complaint resolution

72(1) At any time before an allegation of unprofessional conduct is referred to the discipline tribunal roster chair under section 79(1)(c), the CIC secretary may, with the agreement of the parties, appoint or facilitate the appointment of a mediator, conciliator or other person who may be able to assist in resolution of the complaint.

(2) The accounting organization is entitled to participate in any complaint resolution process under this section.

(3) Any document prepared or generated for the purposes of a complaint resolution process under this section is confidential.

(4) Any communication and evidence arising from anything said, evidence of anything said or evidence of an admission or communication made in the course of a complaint resolution process under this section is confidential and not admissible in any proceedings under this or any other Act or in any action, matter or proceeding before a court

- (a) without the written consent of the investigated party and the complainant, and

- (b) in the case of written evidence, without the written consent of the person who prepared the written evidence, the investigated party and the complainant.

(5) If no resolution under subsection (1) is reached within the time specified by the CIC secretary or as otherwise agreed, the CIC secretary must refer the complaint to the CIC chair under section 69(5).

(6) If during the complaint resolution process information is introduced that causes the person conducting the complaint resolution process to believe that the matter is substantially different from the original complaint, the person must notify the CIC secretary and the CIC secretary must determine whether to continue proceedings under this section.

1999 cR-12.3 s72

Settlement

73(1) In the course of proceedings under this Part or in the course of an appeal under Part 6, a complainant and the investigated party may settle the complaint.

(2) The CIC chair may continue proceedings under this Act even if a complaint is settled by agreement of the complainant and the investigated party or is withdrawn by the complainant.

1999 cR-12.3 s73

Sanction agreements

74(1) At any time before a discipline tribunal starts to hear evidence about an allegation of unprofessional conduct, the complaints inquiry committee and the investigated party may, in accordance with this section, enter into an agreement

- (a) admitting the unprofessional conduct of the investigated party, and
- (b) stating the sanction to be imposed on the investigated party, including any one or more of the matters described in sections 93, 94 and 96.

(2) The CIC chair must select a panel consisting of 2 members of the complaints inquiry committee, the CIC chair and one public member from the public members roster established under section 20(1)(b) to recommend an agreement to the complaints inquiry committee.

(3) If a panel of the CIC is unable to recommend an agreement under subsection (2), the proceedings are continued under this Part.

(4) A member of the panel may not vote as a member of the CIC.

(5) The CIC chair may appoint a chair for a panel, but if the CIC chair does not do so, the members of a panel must choose a chair from among themselves.

(6) The quorum for a panel is 3 members, which must include the public member.

(7) Each member of the panel has a vote and the agreement recommended by the panel must be approved by a majority vote.

(8) On receipt of the agreement recommended by the panel, the complaints inquiry committee may

- (a) approve the agreement, or
- (b) reject the agreement and continue the proceedings under this Part.

(9) If an agreement is made under this section,

- (a) each admission of unprofessional conduct is to be considered and treated, for all purposes, as a finding of unprofessional conduct made by a discipline tribunal, and
- (b) the agreement is to be considered and treated, for all purposes, as a decision and order of a discipline tribunal.

(10) The complaints inquiry committee must give the complainant written notification of any agreement made under this section.

(11) An agreement made under this section may not be appealed to an appeal tribunal.

(12) If the complaints inquiry committee is of the opinion that there are reasonable and probable grounds to believe that the investigated party has committed a criminal offence, the complaints inquiry committee must

- (a) direct the CIC chair to send a copy of the agreement made under this section to the Minister of Justice and Attorney General, and

- (b) on request, send a copy of any other information related to the agreement to the Minister of Justice and Attorney General.

1999 cR-12.3 s74

Voluntary resignation

75(1) If the complaints inquiry committee approves an agreement under section 74 or a discipline tribunal or appeal tribunal makes a finding of unprofessional conduct, the investigated party may apply to the committee or tribunal for resignation instead of having the proceedings continue.

(2) The complaints inquiry committee, discipline tribunal or appeal tribunal may reject the application to resign or may accept it and

- (a) may make acceptance of the resignation subject to any conditions that it considers appropriate in the circumstances;
- (b) must, in accordance with the bylaws, give directions about what is to be entered in the information maintained by the accounting organization in respect of registrants and former registrants;
- (c) must, in accordance with the bylaws, give directions about the publication, posting or notification of the finding of unprofessional conduct and the resignation;
- (d) may specify conditions to be met by the investigated party before the investigated party is entitled to apply for reinstatement of registration;
- (e) may discontinue the proceedings in whole or in part.

1999 cR-12.3 s

**Division 3
Processing Complaints****Duty of the CIC chair**

76(1) On receipt of a complaint and results of a review from the CIC secretary, the CIC chair must

- (a) direct that no further action be taken regarding the complaint if

- (i) the CIC chair is of the view that the conduct is not unprofessional conduct,
- (ii) the CIC chair is of the view that the conduct is not within the jurisdiction of the complaints inquiry committee or a discipline tribunal, or
- (iii) the CIC chair is of the view that the conduct complained about is too minor to warrant any sanction or further investigation,

or

- (b) appoint an investigator to investigate any matter.

(2) If the CIC chair directs that no further action be taken, the CIC chair must notify the investigated party and the complainant of the decision and give them a written explanation of it.

(3) If the CIC chair appoints an investigator, the CIC chair must provide a notice of investigation to the investigated party and the complainant.

1999 cR-12.3 s76

Investigator's responsibilities

77(1) An investigator to whom a matter is referred for investigation pursuant to section 76 or 79(1)(a) may also investigate any other conduct that comes to the attention of the investigator in the course of the investigation, whether connected with the matter referred for investigation or not.

(2) The investigator may, in addition to investigating the conduct of the investigated party, investigate the conduct of any other registrant or former registrant who may be involved in any conduct that comes to the attention of the investigator.

(3) The investigator must report to the complaints inquiry committee, in writing, on the results of an investigation.

1999 cR-12.3 s77

Investigation powers

78(1) For the purpose of conducting an investigation, an investigator

- (a) may, at any reasonable time, require a registrant or former registrant

- (i) to attend meetings with the investigator or others,
- (ii) to answer any questions the investigator may have relating to the investigation and to answer the questions under oath, and
- (iii) to give to the investigator any records, information or thing that, in the opinion of the investigator, is or may be relevant to the investigation that the registrant or former registrant possesses or that is under the control of the registrant or former registrant,

and

- (b) may require a registrant or former registrant to give up possession of any records, information or thing described in clause (a) to allow the investigator to take it away to copy, examine or perform tests on it, in which case the investigator must return it within a reasonable time of being given it but must return it after a hearing is completed and any right to an appeal is expired,

and the registrant or former registrant must comply.

(2) The investigator may copy and keep copies of any records, information or thing given under subsection (1).

(3) An accounting organization, on the request of an investigator or its CIC chair, may apply to the Court of Queen's Bench for

- (a) an order directing a registrant or former registrant to comply with all or part of subsection (1),
- (b) an order directing any other person
 - (i) to attend meetings with the investigator to answer any questions the investigator may have relating to the investigation and to answer those questions under oath, if the investigator requires, and
 - (ii) to give to the investigator any records, information or thing that, in the opinion of the investigator, is or may be relevant to the investigation that the person possesses or that is under the control of the person,

and

- (c) an order directing any person to give up possession of any records, information or thing described in clause (b) to allow the investigator to take it away to copy, examine or perform tests on it and return it within a reasonable time of being given it.
- (4) Notice of an application for an order under subsection (3) must be given to all affected parties unless the Court is satisfied that it is proper to dispense with notice in the circumstances.
- (5) A person may comply with a request to give records, information or things under subsection (1)(a)(iii) or an order under subsection (3)(b)(ii) by giving copies of the records, information or things to the investigator.
- (6) If a person gives copies under subsection (5), the person must on the request of the investigator allow the investigator to compare the copies with the original records, information or things at the person's place of business during regular business hours.
- (7) A person who gives records, information or things under subsection (1) or (3) or copies of records, information or things under subsection (5) is not entitled to any indemnification for the expense of producing the records, information or things, except for the reasonable costs of copying them.

1999 cR-12.3 s78

Duty of complaints inquiry committee

- 79(1)** Within a reasonable time after receipt of the investigator's report, the complaints inquiry committee must
- (a) direct that a further or other investigation be carried out by the same or another investigator under section 77,
 - (b) decide that no further action is to be taken, in which case the complaints inquiry committee may also make recommendations or provide guidance in respect of future conduct or practice, or
 - (c) refer one or more allegations of unprofessional conduct to the discipline tribunal roster chair.
- (2) A member of the complaints inquiry committee who conducted the investigation may participate in, but not vote on, a decision under subsection (1).

(3) The complaints inquiry committee must notify the investigated party and the complainant of its decision and provide to each of them a written explanation for it.

1999 cR-12.3 s79

Appeal from decision to take no further action

80 Within 30 days after receiving notice that

- (a) the CIC chair has directed under section 76(1)(a) that no further action be taken, or
- (b) the complaints inquiry committee has decided under section 79(1)(b) that no further action be taken,

the complainant may appeal the decision to an appeal tribunal.

1999 cR-12.3 s80

Division 4 Discipline Tribunal Proceedings

Discipline tribunal hearing

81(1) When an allegation of unprofessional conduct is referred to the discipline tribunal roster chair, the chair must, in accordance with section 123, convene a discipline tribunal to conduct a hearing into the allegation.

(2) A discipline tribunal must commence a hearing within 120 days after an allegation of unprofessional conduct is referred to the discipline tribunal roster chair or within such other time as the roster chair permits.

1999 cR-12.3 s81

Notice of hearing and particulars of allegation

82(1) Unless the investigated party agrees to a shorter period, the discipline tribunal secretary must give to the investigated party and other persons entitled to be represented at the hearing at least 30 days' notice of the date, time and place at which a discipline tribunal will hold a hearing into the allegations of unprofessional conduct referred to it.

(2) Unless the investigated party agrees to a shorter period, the CIC secretary must give the investigated party reasonable particulars of the alleged unprofessional conduct referred to the discipline tribunal at least 30 days before the date set for the discipline tribunal's hearing.

1999 cR-12.3 s82

Amending or deleting allegations of unprofessional conduct

83(1) The allegations of unprofessional conduct referred to a discipline tribunal may be amended or added to

- (a) before the hearing starts, by the CIC secretary giving to the investigated party and other persons entitled to be represented at the hearing reasonable notice of the amendment or addition, or
- (b) after the hearing starts, by the complaints inquiry committee applying to the discipline tribunal for approval to amend or add to an allegation.

(2) An allegation of unprofessional conduct referred to a discipline tribunal may be deleted

- (a) before the hearing starts, by the CIC secretary giving notice of the deletion to the investigated party and other persons entitled to be represented at the hearing, or
- (b) after the hearing starts, by the complaints inquiry committee giving notice of the deletion to the discipline tribunal, the investigated party and other persons entitled to be represented at the hearing.

(3) Where an application is made under subsection (1)(b), the discipline tribunal may accept, with or without conditions, the amendment or addition to the allegation of unprofessional conduct or may refuse it.

(4) If a discipline tribunal accepts an application under subsection (1)(b) to amend or add to an allegation of unprofessional conduct, the discipline tribunal must grant an adjournment of the hearing for a reasonable period of time to enable the investigated party to prepare to answer the amended or additional allegation, unless the investigated party states that no adjournment is necessary.

1999 cR-12.3 s83

Representation before discipline tribunal

84(1) The parties to a discipline tribunal hearing are the investigated party and the complaints inquiry committee and each is entitled to be represented.

(2) If an issue at a discipline tribunal hearing concerns

- (a) a matter of importance to the accounting organization, or

- (b) the interpretation of this Act, the regulations, the bylaws, rules of professional conduct or practice standards,

the accounting organization may be represented and present argument at the hearing.

- (3) If the discipline tribunal is advised by counsel acting on its behalf at a discipline tribunal hearing, that counsel must not present evidence or arguments at the hearing on behalf of the complaints inquiry committee or the accounting organization.

1999 cR-12.3 s84

Evidence and procedure

85(1) A discipline tribunal

- (a) may hear and inquire into allegations of unprofessional conduct and related matters in any manner it considers appropriate,
- (b) is not bound by the rules of evidence or any other law applicable to judicial proceedings, and
- (c) has the power to determine the admissibility, relevance and weight of any evidence.

- (2) A discipline tribunal may determine the manner in which evidence is to be admitted.

- (3) All questions of evidence and procedure arising in the course of a hearing are to be determined by the discipline tribunal chair, whose decision is final.

1999 cR-12.3 s85

Compellable witnesses

- 86(1)** The investigated party and any other person who, in the opinion of the discipline tribunal, has knowledge relevant to the allegations of unprofessional conduct referred to it are compellable witnesses in any proceeding under this Act.

- (2) A witness may be examined under oath on anything relevant to any matter before a discipline tribunal and is not to be excused from answering any question on the ground that the answer might tend to

- (a) incriminate the person,
- (b) subject the person to a penalty under section 143, or

- (c) establish liability
 - (i) in a civil proceeding at the instance of the Crown or of any other person, or
 - (ii) to prosecution under any Act.

(3) Answers to questions given by a person before a discipline tribunal that tend to

- (a) incriminate the person, or
- (b) subject the person to a penalty or establish the person's liability,

may not be used or received against the person in any civil proceedings, in a prosecution under section 143 or in any proceedings under any other Act.

(4) The protection provided under subsection (3) does not apply in a prosecution for, or proceedings in respect of, perjury or the giving of contradictory evidence under this Act.

1999 cR-12.3 s86

Commission evidence

87 To obtain the evidence of a person outside Alberta, the complaints inquiry committee or the investigated party may apply to a judge of the Court of Queen's Bench, without notice to any person, for an order directing the obtaining of the evidence of the person in the manner provided under the *Alberta Rules of Court* for the taking of the evidence of a person outside Alberta, or as otherwise ordered by the Court.

RSA 2000 cR-12 s87;2009 c53 s160

Notice to attend and produce records

88(1) The attendance of witnesses before a discipline tribunal and the production of records may be enforced by a notice issued by the discipline tribunal secretary requiring a person to attend as a witness at a date, time and place specified in the notice and to produce the records, if any, that the person is required to produce, and the person must comply.

(2) On the written request of the investigated party or of the CIC secretary, the discipline tribunal secretary must provide, without charge, any notices that are required for the attendance of witnesses or the production of records.

(3) A witness, other than the investigated party, who has been served with a notice to attend or a notice to produce records is entitled to be paid by the party requesting the notice the same fees, expenses and allowances as are payable to a witness in an action in the Court of Queen's Bench.

(4) A person who requests a notice under this section is responsible for serving the notice and must pay all costs incurred in effecting service.

RSA 2000 cR-12 s88;2009 c53 s160

Civil contempt proceedings

89(1) Proceedings for civil contempt of court may be brought against a witness

- (a) who fails
 - (i) to attend before a discipline tribunal in accordance with a notice to attend, or
 - (ii) to produce records in accordance with a notice to produce them,
- (b) who refuses to be sworn, or
- (c) who refuses to answer any question that the person is directed to answer by a discipline tribunal.

(2) The chair of a discipline tribunal may record the failure or refusal of a registrant under subsection (1) and refer the matter to the accounting organization as a complaint.

1999 cR-12.3 s89

Proceedings in the absence of investigated party

90 A discipline tribunal, on evidence of service of notice of the hearing on an investigated party, may

- (a) proceed with the hearing in the absence of the investigated party, and
- (b) act and decide on the allegations of unprofessional conduct referred to it.

1999 cR-12.3 s90

Unprofessional conduct

91(1) A discipline tribunal may find any of the following to be unprofessional conduct:

- (a) conduct that is detrimental to the best interests of the public or harms the integrity of the accounting profession;
- (b) conduct that contravenes this Act, the regulations or the bylaws;
- (c) conduct that contravenes the rules of professional conduct or practice standards;
- (d) conduct that displays a lack of competence;
- (e) the contravention of or failure to comply with
 - (i) an order of a discipline tribunal, an appeal tribunal, the Court of Queen's Bench or the Court of Appeal,
 - (ii) a discipline order or undertaking made under a former Act, or
 - (iii) a restriction, condition or undertaking on registration or practice made under a former Act;
- (f) the failure or refusal to abide by a settlement agreement entered into under section 73;
- (g) the failure or refusal to abide by an agreement entered into under section 74;
- (h) the failure or refusal to answer questions or provide information or otherwise co-operate in an investigation of conduct or proceedings under this Part or Part 6;
- (i) the failure or refusal to co-operate in a practice review;
- (j) the failure or refusal to comply with an order of, a condition imposed by or an undertaking provided to a governing body, a body established by a governing body or a body established or continued under this Act or under the regulations or a former Act.

(2) A discipline tribunal may make findings and orders whether or not the conduct occurred in Alberta.

1999 cR-12.3 s91

Discipline tribunal findings

92(1) For each allegation of unprofessional conduct referred to it, a discipline tribunal must determine whether the conduct of the investigated party constitutes unprofessional conduct.

(2) If a discipline tribunal is of the opinion that there are reasonable and probable grounds to believe that the investigated party has committed a criminal offence, the discipline tribunal must

- (a) direct the discipline tribunal secretary to send a copy of the written decision under section 95 to the Minister of Justice and Attorney General, and
- (b) on request, send a copy of any other information related to the finding of the discipline tribunal to the Minister of Justice and Attorney General.

1999 cR-12.3 s92

Discipline tribunal orders

93(1) If a discipline tribunal determines that the conduct of an investigated party constitutes unprofessional conduct, the discipline tribunal may make one or more of the following orders:

- (a) reprimand the investigated party;
- (b) suspend registration for a stated period or pending compliance with specified conditions;
- (c) restrict any or all aspects of the investigated party's public accounting practice or other areas of practice for a stated period of time, pending compliance with specified conditions, or until otherwise ordered by a discipline tribunal or a person or body specified by the discipline tribunal;
- (d) impose conditions or requirements on the investigated party for a stated period of time or until otherwise ordered by the discipline tribunal, including conditions that the investigated party
 - (i) practise under supervision in accordance with specified terms,
 - (ii) not engage in sole practice,
 - (iii) undergo counselling in accordance with specified terms,

- (iv) permit periodic inspections of practice by an individual authorized by the practice review committee or complaints inquiry committee or the chair of either of those committees, or
- (v) report on specified matters to the accounting organization, the CIC secretary or the discipline tribunal secretary;
- (e) accept, for a stated period or pending compliance with specified conditions, a voluntary suspension of registration or an undertaking to restrict practice;
- (f) direct the investigated party to satisfy a committee or person specified by the discipline tribunal that a disability or addiction can be or has been overcome, and suspend the investigated party until the committee or person is so satisfied;
- (g) require the investigated party to take counselling that is appropriate in the opinion of a committee or person specified by the discipline tribunal;
- (h) direct the investigated party to successfully complete a particular course of studies or examinations, or both, or to satisfy a committee or person specified by the discipline tribunal as to the investigated party's professional competence generally or in a specified area of practice;
- (i) direct a public accounting firm to develop and implement quality control procedures or professional development policies, to undergo a specific practice review or to increase the amount or change the type of professional liability insurance carried by the public accounting firm;
- (j) direct the payment of all or part of the costs of complying with an order;
- (k) prohibit, restrict or place conditions on the ability of a member of an accounting organization or a public accounting firm to train students or to supervise how students are trained;
- (l) cancel registration under this Act;
- (m) specify a time limit within which an order or any part of it must be complied with and specify the consequences of failing to comply, including suspension or cancellation of registration;

- (n) direct the publication or posting of a decision in any manner the discipline tribunal considers appropriate to protect the public interest and to notify clients or former clients of the investigated party as the situation requires;
- (o) make any further or other order that the discipline tribunal considers appropriate in the circumstances.

(2) Before making any order under subsection (1), the discipline tribunal is entitled to review and the accounting organization must provide

- (a) the past disciplinary record of the investigated party, and
- (b) any other information the accounting organization possesses about the investigated party concerning findings of unprofessional conduct against the investigated party in disciplinary proceedings by a professional organization in Alberta or another jurisdiction.

1999 cR-12.3 s93

Costs and fines

94(1) The discipline tribunal may order the investigated party to pay to the accounting organization

- (a) the costs or any part of the costs of an investigation and hearing in the manner determined by the bylaws;
- (b) a fine not exceeding \$20 000 for each finding of unprofessional conduct;
- (c) costs and a fine.

(2) Unless the discipline tribunal orders otherwise, the investigated party must pay to the accounting organization, as part of the costs ordered under subsection (1), all of the reasonable costs for the indemnification of the accounting organization for the costs relating to the review of complaints, the investigation and the discipline tribunal hearing, including the legal expenses and lawyer's fees in accordance with the *Alberta Rules of Court*.

(3) The order may specify when and how the amount is to be paid.

(4) If the investigated party does not pay costs or fines in accordance with the order of a discipline tribunal or appeal tribunal, the registration of the registrant is immediately cancelled unless a discipline tribunal or an appeal tribunal otherwise directs.

RSA 2000 cR-12 s94;2009 c53 s160

Written decisions and dissents

95(1) A discipline tribunal must make its decision within a reasonable time after the conclusion of a hearing.

(2) A decision under subsection (1) must be in writing and contain the reasons for the decision.

(3) A member of the discipline tribunal may issue a written dissent, disagreeing in whole or in part with the decision of the tribunal, and the dissent forms part of the tribunal's decision.

(4) The discipline tribunal secretary must, within a reasonable time after receiving the discipline tribunal's decision,

- (a) serve a copy of the decision on the investigated party,
- (b) serve a copy of the decision on the CIC chair, and
- (c) send a copy of the decision to the complainant.

1999 cR-12.3 s95

Publication of decisions

96(1) When a discipline tribunal suspends or cancels the registration or restricts the practice of an investigated party, the discipline tribunal secretary must publish or post the decision or a summary of it in accordance with the bylaws.

(2) Where other decisions are made by a discipline tribunal, subject to the bylaws, the discipline tribunal secretary

- (a) must publish or post the decision of the discipline tribunal, or a summary of the decision or any aspect of it, in accordance with any direction of the tribunal, or
- (b) if there is no direction from the tribunal, may publish or post the decision, or a summary of the decision or any aspect of it, together with any other information the accounting organization considers necessary to protect the public interest, to any or all of the following:
 - (i) the general public or segments of the general public;
 - (ii) other registrants;
 - (iii) clients of the investigated party;
 - (iv) former clients of the investigated party;

- (v) a person who employs the investigated party to provide professional services as a paid or unpaid employee, consultant, contractor or volunteer;
- (vi) any other accounting organization in Alberta;
- (vii) any organization outside Alberta that regulates accounting;
- (viii) any other professional organization the investigated party belongs to, if the accounting organization is aware of the membership.

(3) A notice under subsection (1) or (2) may be published or posted only when all rights of appeal have been exhausted, unless

- (a) the investigated party consents to an earlier publication or posting, or
- (b) the decision is to suspend or cancel registration or to restrict practice, in which case the decision is to be published or posted as soon as practicable after the decision is issued.

(4) If an appeal of a decision published or posted under this section is successful, appropriate notices of that fact must be published or posted, or both.

RSA 2000 cR-12 s96;2001 c25 s10

Costs and fines are a debt

97 Costs or fines ordered to be paid to an accounting organization by

- (a) a public accounting firm that is the subject of a practice review,
- (b) an investigated party, or
- (c) a complainant who is a registrant of the accounting organization,

are a debt due to the accounting organization and may be recovered by the accounting organization in a civil action for debt.

1999 cR-12.3 s97

Failure to comply with orders and undertakings

98(1) If a registrant contravenes or fails to comply with

- (a) a settlement agreement entered into under section 73,
- (b) an agreement with the complaints inquiry committee entered into under section 74,
- (c) an undertaking given to a governing body or any committee, tribunal or court under this Act or under a former Act, or
- (d) an order of a governing body or any committee, tribunal or court under this Act or a former Act,

and no sanction has been imposed to deal with the non-compliance, the discipline tribunal roster chair may convene a discipline tribunal, or reconvene the discipline tribunal that made the original decision, to deal with the contravention or failure and make an order under this Part.

(2) After notice of a hearing has been given to the registrant under subsection (1) and after being satisfied that the undertaking, agreement or order referred to in subsection (1) has been contravened or not complied with, a discipline tribunal may make an order or further order under this Part or amend the original order.

1999 cR-12.3 s98

Ability to rehear

99 On application by the investigated party, the discipline tribunal roster chair or appeal tribunal roster chair may convene or reconvene a discipline tribunal or appeal tribunal to rehear a matter if the chair is satisfied that new, relevant and persuasive evidence respecting a matter previously heard by the tribunal requires a partial or full rehearing.

1999 cR-12.3 s99

Hearing records to be retained

100(1) A discipline tribunal must send to the discipline tribunal secretary its decision and all exhibits entered as evidence at the proceedings.

(2) The investigated party and the CIC chair may examine and obtain, at their own expense, a copy of the record of proceedings.

(3) No decision or record of proceedings received by the discipline tribunal secretary may be disposed of except in accordance with the bylaws.

1999 cR-12.3 s100

Division 5 Appeal Rights, Disciplinary Proceedings Outside Alberta and Circulating Decisions

Appeal to appeal tribunal

101(1) The investigated party or the complaints inquiry committee may appeal to an appeal tribunal a finding or order of a discipline tribunal, and they are the parties to an appeal.

(2) An appeal to an appeal tribunal must be made in accordance with Part 6.

1999 cR-12.3 s101

Disciplinary proceedings in Alberta or elsewhere

102(1) If a finding of unprofessional conduct has been made against a registrant in disciplinary proceedings by another accounting organization in Alberta or by any organization outside Alberta that regulates accounting and is recognized by the governing body, the registrant must give notice of the finding, within 21 days after becoming aware of the decision, to the Alberta accounting organization that did not discipline the registrant.

(2) The Alberta accounting organization that did not discipline the registrant may act under this section whether it receives notice under subsection (1) or becomes aware of the finding of unprofessional conduct by other means.

(3) After giving the registrant an opportunity to provide information and make representations, the CIC chair may refer the matter to the discipline tribunal roster chair to convene a discipline tribunal.

(4) A discipline tribunal to whom a matter is referred under subsection (3), after giving notice of a hearing to the registrant and holding a hearing, may

- (a) adopt a finding of the other organization that disciplined the registrant,
- (b) make a finding that the conduct is unprofessional conduct, and
- (c) impose one or more orders under this Part.

(5) The complaints inquiry committee or the registrant or former registrant may appeal the decision under subsection (4) to an

appeal tribunal in accordance with Part 6, and the complaints inquiry committee and the registrant or former registrant are the parties to the appeal.

1999 cR-12.3 s102

Suspension of decisions

103(1) If a discipline tribunal suspends or cancels the registration or restricts the practice of a registrant and the decision is appealed, the decision remains in effect until an appeal tribunal makes a decision on the appeal unless an appeal tribunal otherwise directs on application by the appellant.

(2) If a discipline tribunal makes an order other than the suspension or cancellation of registration or restriction of practice, the order takes effect only after all rights of appeal have been exhausted unless the discipline tribunal otherwise directs.

1999 cR-12.3 s103

Circulation of decisions

104(1) After the period for appeal has expired, the accounting organization may send a decision of a discipline tribunal or appeal tribunal

- (a) to any federal, provincial or territorial minister of the Crown or to any accounting organization, securities commission or other governmental, regulatory or professional association it considers appropriate, together with such part of the record of proceedings or other information as the accounting organization considers appropriate, in order to protect the public interest;
- (b) to the practice review committee, together with any part of the record of proceedings the accounting organization considers appropriate.

(2) The provision of any part of the record of proceedings or other information by an accounting organization under this section is subject to section 127(3).

1999 cR-12.3 s104

Division 6 Special Suspension and Cancellation Powers

Temporary suspension

105(1) Notwithstanding anything in this Act, the CIC chair, after giving a registrant an opportunity to provide information and make representations, may, by written direction to the registrar,

- (a) suspend the registrant's registration or restrict the registrant's practice pending the conclusion of an investigation or pending the decision of a discipline tribunal, and
- (b) revoke the suspension or restriction at any time.

(2) The registrar must, as soon as practicable, give written notice to the registrant of the imposition or revocation of a suspension or restriction under subsection (1).

(3) A registrant may apply to the Court of Queen's Bench for an order revoking a direction under subsection (1).

(4) A copy of an application under subsection (3) must be served on the accounting organization.

RSA 2000 cR-12 s105;2009 c53 s160

Conviction for indictable offence

106(1) If a registrant is convicted of an indictable offence in any court in Canada or convicted of an offence outside Canada that would be regarded as an indictable offence in Canada, the registrant must give notice of the conviction, within 21 days after its occurrence, to the accounting organization.

(2) An accounting organization may act under this section whether it receives notice under subsection (1) or becomes aware of the conviction by other means.

(3) The discipline tribunal roster chair must consider the nature and seriousness of the offence and may convene a discipline tribunal, which may, after providing the registrant with an opportunity to provide information and make representations,

- (a) cancel or suspend the registrant's registration or restrict the registrant's practice pending the expiry of the appeal period or pending the determination of an appeal from the

conviction or a proceeding to have the conviction quashed, or

- (b) after the appeal period has expired or an unsuccessful appeal from the conviction or an unsuccessful proceeding to quash the conviction is concluded, and whether or not a cancellation, suspension or restriction has previously been ordered,
 - (i) suspend the registrant's registration or restrict the registrant's practice for a stated period or pending compliance with specified conditions, or
 - (ii) cancel the registrant's registration.

(4) A cancellation, suspension or restriction under subsection (3)(a) may be revoked by the same or another discipline tribunal at any time.

1999 cR-12.3 s106

Falsely obtained registration

107(1) If a discipline tribunal is satisfied, after a hearing on the matter, that a registration under this Act was obtained by fraud, deceit or misrepresentation, the discipline tribunal may order the registration to be cancelled or suspended or the registrant's practice to be restricted.

(2) The complaints inquiry committee or a person who is the subject of a decision of a discipline tribunal under subsection (1) may appeal to an appeal tribunal in accordance with Part 6, and the registrar or the registration committee, the complaints inquiry committee and the person who is the subject of the decision are the parties to the appeal.

1999 cR-12.3 s107

Part 6 Appeals and Court Enforcement of Decisions

Division 1 Appeals to Appeal Tribunal

How to appeal

108(1) When a person has a right to appeal to an appeal tribunal under this Act, that person may commence the appeal by sending to

the accounting organization a written notice of appeal, which must explain

- (a) what is being appealed,
- (b) why the appeal is being made, and
- (c) what results are sought from the appeal.

(2) The notice of appeal must be received by the accounting organization within 30 days from the date of service on the appellant of the decision giving rise to the appeal.

1999 cR-12.3 s108

Accounting organization's administrative functions

109 When an accounting organization receives notice of an appeal, its appeal tribunal secretary must

- (a) decide if the notice of appeal meets the requirements for a notice of appeal under section 108;
- (b) if the notice of appeal meets the requirements,
 - (i) refer the appeal to the appeal tribunal roster chair, who must then convene an appeal tribunal to hear the appeal in accordance with section 124,
 - (ii) set a hearing date for the appeal as soon as practicable,
 - (iii) send a copy of the notice of appeal to the parties to the appeal, other than the appellant, and
 - (iv) serve the appellant and everyone entitled to be represented at the appeal with at least 30 days' notice of the date, time and place of the appeal hearing and send a copy of the notice to the complainant;
- (c) if the notice of appeal does not meet the requirements of section 108, notify the appellant in what respect it is deficient and set an additional period of time for the appellant to correct the deficiency;

- (d) if, after the additional period of time set under clause (c) has expired, the notice of appeal still does not meet the requirements of section 108, refuse the appeal by serving written notice on the appellant, with an explanation for the refusal.

1999 cR-12.3 s109

Representation before appeal tribunal

110(1) The parties to an appeal before an appeal tribunal are each entitled to be represented.

(2) If an issue at an appeal concerns

- (a) a matter of importance to the accounting organization, or
- (b) the interpretation of this Act, the regulations, the bylaws, rules of professional conduct or practice standards,

the accounting organization may be represented and may present argument at the appeal.

(3) If the appeal tribunal is advised by counsel acting on its behalf at an appeal, that counsel must not present evidence or arguments at the appeal on behalf of the accounting organization.

1999 cR-12.3 s110

Appeal is based on the record of proceedings

111(1) Unless the parties to the appeal otherwise agree, an appeal must be based on

- (a) the decision of the body from which the appeal is made,
- (b) the record of proceedings before that body, and
- (c) any further evidence that the appeal tribunal agrees to receive.

(2) In proceedings under this Part,

- (a) an appeal tribunal, in addition to the authority it has under this Part, has the authority of a discipline tribunal under Part 5, and
- (b) if an appeal tribunal gives special permission to receive further or other evidence,

- (i) the appeal tribunal has the same authority as the discipline tribunal has under section 85;
- (ii) the appeal tribunal secretary has the same authority to issue notices to attend and produce records as the discipline tribunal secretary has under section 88 and may issue those notices at the request of any party to the appeal;
- (iii) the provisions that apply under Part 5 respecting the compellability of witnesses, the protection provided to them, the proceedings that may be taken for civil contempt and proceeding in the absence of the investigated party also apply to proceedings under this Part;
- (iv) the complaints inquiry committee or the investigated party may exercise its authority under section 87.

1999 cR-12.3 s111

Appeal tribunal decisions

112(1) An appeal tribunal may quash, confirm, vary or reverse all or any part of a decision of the body from which the appeal was made, make any finding or order that in its opinion ought to have been made or refer the matter back to the same or another body with or without directions.

(2) If the appeal tribunal decides that an appeal under section 80 is frivolous or vexatious, if the appellant is a registrant the appeal tribunal may order the appellant to pay to the accounting organization any or all of the costs of the investigation, the discipline tribunal hearing and the proceedings under this Part.

(3) Unless the appeal tribunal determines otherwise, the appellant must pay to the accounting organization, as part of the costs ordered under subsection (2), all of the reasonable costs for the indemnification of the accounting organization for the costs relating to the investigation, discipline tribunal hearing and appeal, including the legal expenses and lawyer's fees in accordance with the *Alberta Rules of Court*.

(4) Within a reasonable time after the conclusion of proceedings before it, an appeal tribunal must make a written decision on the appeal, giving reasons for its decision.

- (5) A member of an appeal tribunal may issue a written dissent disagreeing in whole or in part with the decision of the tribunal, and the dissent forms part of the tribunal's decision.
- (6) An appeal tribunal may make an award of costs of the appeal determined in accordance with the bylaws.
- (7) If the appeal tribunal makes an award of costs against the appellant, if the appellant is the investigated party the award of costs may include and may be determined in accordance with subsections (2) and (3).
- (8) The appeal tribunal secretary must, within a reasonable time after receiving an appeal tribunal's decision,
- (a) serve on the appellant and every other person represented at the appeal hearing a copy of the appeal tribunal decision,
 - (b) serve a copy of the decision on the CIC chair, and
 - (c) send a copy of the decision to the complainant.

RSA 2000 cR-12 s112;2009 c53 s160

Publication of decisions

- 113(1)** When an appeal tribunal suspends or cancels the registration or restricts the practice of an investigated party, the appeal tribunal secretary must publish or post the decision or a summary of it in accordance with the bylaws.
- (2) For other decisions made by an appeal tribunal, subject to the bylaws, the appeal tribunal secretary
- (a) must publish or post the decision of the appeal tribunal, or a summary of the decision or any aspect of it, in accordance with any direction of the tribunal, or
 - (b) if there is no direction from the tribunal, may publish or post the decision, or a summary of the decision or any aspect of it, together with any other information the accounting organization considers necessary to protect the public interest, to any or all of the following:
 - (i) the general public or segments of the general public;
 - (ii) other registrants;
 - (iii) clients of the investigated party;

- (iv) former clients of the investigated party;
- (v) the employer of the investigated party;
- (vi) any other accounting organization in Alberta;
- (vii) any organization outside Alberta that regulates accounting;
- (viii) any other professional organization the investigated party belongs to, if the accounting organization is aware of the membership.

(3) A notice under subsection (1) or (2) may be published or posted only when all rights of appeal have been exhausted, unless

- (a) the investigated party consents to an earlier publication or posting, or
- (b) the decision is to suspend or cancel registration or to restrict practice, in which case the decision is to be published or posted as soon as practicable after the decision is issued.

(4) If an appeal of a decision published or posted under this section is successful, appropriate notices of that fact must be published or posted, or both.

1999 cR-12.3 s113

Appeal records to be retained

114(1) An appeal tribunal must send to the appeal tribunal secretary its decision and all exhibits entered as evidence at the proceedings.

(2) The investigated party and the CIC chair may examine and obtain, at their own expense, a copy of the record of proceedings.

(3) No decision or record of proceedings received by the appeal tribunal secretary may be disposed of except in accordance with the bylaws.

1999 cR-12.3 s114

Suspension of appeal tribunal decisions

115(1) If an appeal tribunal suspends or cancels the registration or restricts the practice of a registrant and the decision is appealed to the Court of Appeal, the decision remains in effect until the Court

of Appeal makes a decision on the appeal unless a judge of the Court otherwise directs.

(2) If an appeal tribunal makes an order other than suspension or cancellation of registration or restriction of practice, the order takes effect only after all rights of appeal have been exhausted unless the appeal tribunal otherwise directs, but subject to any direction of a judge of the Court of Appeal.

(3) If an appeal tribunal decision comes into effect immediately, the appellant, after commencing an appeal to the Court of Appeal, may apply to a judge of the Court for a suspension of the order for the period and on the conditions specified by the judge.

1999 cR-12.3 s115

Finality of appeal tribunal decisions

116 Except as otherwise provided in this Act,

- (a) the decision of an appeal tribunal is final, and
- (b) no decision of an appeal tribunal may be questioned, reviewed, restrained or removed by prohibition, injunction, certiorari or any other process or proceeding in a court.

1999 cR-12.3 s116

Division 2 Appeal to the Court of Appeal

Appeal to the Court of Appeal

117(1) An appeal from an appeal tribunal's decision lies to the Court of Appeal.

(2) The appeal may be made only by the complaints inquiry committee or the investigated party, and they are the parties to the appeal.

(3) An appeal to the Court of Appeal must

- (a) be commenced within 30 days after service on the appellant of the decision of an appeal tribunal, and
- (b) be commenced by
 - (i) filing a copy of a notice of appeal with the Registrar of the Court of Appeal, and

- (ii) serving a copy of the notice on the accounting organization or the investigated party, as the case requires.

1999 cR-12.3 s117

Appeal on record

118(1) Unless otherwise agreed to by the parties, the appeal to the Court of Appeal must be based on the record of the proceedings before the discipline tribunal and the appeal tribunal and the appeal tribunal's decision, all of which must be certified by the appeal tribunal secretary.

(2) The appeal tribunal secretary, at the expense of the appellant, must arrange for the preparation of the record of proceedings.

(3) If part of any proceedings before the discipline tribunal or appeal tribunal was held in private, the appeal tribunal secretary must ensure that the part of the record of proceedings that relates to that part of the proceedings is sealed.

(4) The part of a record of proceedings that is sealed under subsection (3) may be reviewed by the Court of Appeal, and the Court of Appeal may direct that it remain sealed or that it be unsealed in whole or in part.

1999 cR-12.3 s118

Power of Court on appeal

119(1) The Court of Appeal on hearing an appeal may

- (a) make any finding that in its opinion should have been made;
- (b) quash, confirm or vary the finding or order of the appeal tribunal or any part of it;
- (c) refer the matter back to a discipline tribunal or an appeal tribunal for further consideration in accordance with any direction of the Court.

(2) The Court of Appeal may make any award as to the costs of an appeal to it that it considers appropriate.

1999 cR-12.3 s119

Division 3 Court Enforcement of Decisions

Court enforcement of decisions

120(1) An accounting organization may apply to the Court of Queen's Bench to enforce a decision made by a discipline tribunal or an appeal tribunal.

(2) The application may be made only after notice has been served on the person against whom enforcement of the decision is sought in accordance with the *Alberta Rules of Court* and must be accompanied with the original decision or a certified copy of it.

(3) The Court must give a judgment enforcing the decision unless

- (a) the period for commencing an appeal has not yet expired, or
- (b) an appeal is pending.

(4) If the decision sought to be enforced gives a remedy that the Court does not have jurisdiction to grant or would not grant in a proceeding based on similar circumstances, the Court may

- (a) grant a different remedy requested by the accounting organization, or
- (b) remit the decision to the discipline tribunal or appeal tribunal that made the decision and advise the tribunal of the Court's opinion, and the tribunal may make or vary its decision or make a different decision.

(5) The Court has the same powers with respect to the enforcement of decisions of discipline tribunals or appeal tribunals as it has with respect to the enforcement of its own judgments.

RSA 2000 cR-12 s120;2009 c53 s160

Part 7
**Complaints Inquiry Committee,
Discipline Tribunals, Appeal
Tribunals and Legal Issues**

Division 1
**Complaints Inquiry Committee,
Discipline Tribunals and
Appeal Tribunals**

Complaints inquiry committee established

121(1) A complaints inquiry committee is established for each accounting organization.

(2) A complaints inquiry committee is composed of

- (a) not fewer than 5 members of the accounting organization appointed by the governing body, one of whom is designated as CIC chair, and
- (b) any person appointed by the governing body under section 24.

1999 cR-12.3 s121

Discipline and appeal tribunal rosters

122(1) A governing body must establish

- (a) a roster of members of the accounting organization who are eligible to be appointed to a discipline tribunal, and
- (b) a roster of members of the accounting organization who are eligible to be appointed to an appeal tribunal.

(2) A governing body

- (a) must appoint a member of the accounting organization as discipline tribunal roster chair and may appoint a member of the accounting organization as discipline tribunal roster vice-chair, and
- (b) must appoint a member of the accounting organization as appeal tribunal roster chair and may appoint a member of the accounting organization as appeal tribunal roster vice-chair.

(3) A member of an accounting organization may be appointed to one or both rosters.

1999 cR-12.3 s122

Discipline tribunals

123(1) As circumstances require, the discipline tribunal roster chair must convene a discipline tribunal as soon as practicable after the need arises by appointing at least 3 individuals to the tribunal so that the composition of the tribunal is

- (a) no more than 75% members appointed from the discipline tribunal roster established under section 122(1)(a), and
- (b) at least 25% public members appointed from the public members roster established under section 20(1)(b).

(2) The discipline tribunal roster chair must designate a tribunal chair.

1999 cR-12.3 s123

Appeal tribunals

124(1) As circumstances require, the appeal tribunal roster chair must convene an appeal tribunal as soon as practicable after the need arises, by appointing at least 3 individuals to the tribunal so that the composition of the tribunal is

- (a) no more than 75% members appointed from the appeal tribunal roster established under section 122(1)(b), and
- (b) at least 25% public members appointed from the public members roster established under section 20(1)(b).

(2) The appeal tribunal roster chair must designate a tribunal chair.

1999 cR-12.3 s124

Appointment of secretaries

125 A governing body must appoint one or more individuals as

- (a) CIC secretary,
- (b) discipline tribunal secretary, and
- (c) appeal tribunal secretary.

1999 cR-12.3 s125

Continuity of office

126(1) Unless they resign or their appointments are terminated, members of the complaints inquiry committee, registration committee, practice review committee, discipline tribunals and appeal tribunals continue to hold office after the expiry of their terms until they are reappointed, their successors are appointed or the governing body declares that there will be no reappointment or successor appointed.

(2) If a member of a discipline tribunal or appeal tribunal resigns or the member's appointment expires, the member may continue to carry out the powers, duties and responsibilities of a member of the relevant tribunal until the proceeding in respect of which the member is appointed is finally concluded.

1999 cR-12.3 s126

Public and private proceedings

127(1) Meetings of the complaints inquiry committee must be held in private.

(2) Subject to subsection (3),

- (a) all meetings of a governing body are open to members of the accounting organization, and
- (b) all hearings before the registration committee, the practice review committee, a discipline tribunal or an appeal tribunal are open to the public.

(3) If a governing body, registration committee, practice review committee, discipline tribunal or appeal tribunal considers

- (a) that a matter involves public security, or
- (b) it is necessary to prevent the disclosure of intimate financial, personal, commercial or other matters because, in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open meeting or hearing or a public record of proceedings,

the body concerned

- (c) must conduct all or any part of the meetings or hearings in private, and
- (d) may do anything it considers necessary or direct anything to be done

- (i) to keep the decision and record of proceedings secure and confidential, and
- (ii) to protect confidentiality in the decision and record of proceedings.

(4) Subject to subsection (3), a complainant is entitled to observe the hearing of a discipline tribunal or appeal tribunal dealing with the complainant's complaint but is not entitled to participate, except as a witness if so called, and in that event is permitted to observe the hearing only after giving evidence unless the tribunal otherwise directs.

1999 cR-12.3 s127

Division 2 Legal Issues

Death or incapacity of committee or tribunal members

128 If one or more members of a committee or tribunal established under this Act, the regulations, the bylaws or resolutions dies or becomes incapable of acting, the remaining members of the committee or tribunal may continue to act and decide any matter.

1999 cR-12.3 s128

Confidentiality

129(1) Subject to this Act and the regulations, bylaws, resolutions and rules of professional conduct under this Act or an order of a court, any information acquired by a governing body under Parts 3 to 6 respecting the following persons is confidential information:

- (a) any registrant or former registrant,
- (b) any client of a registrant or former registrant, or
- (c) any other person.

(2) Where a person performing a duty or fulfilling a function under this Act receives or has knowledge of confidential information, that person must not publish, release or disclose and may not be required to publish, release or disclose that information except

- (a) as authorized by this Act, the regulations, bylaws, resolutions or rules of professional conduct under this Act or an order of a court, or

- (b) with the consent of the person to whom the information relates.

(3) Where information subject to a solicitor-client privilege is voluntarily disclosed under this Act, the disclosure of that privileged information does not waive or negate any privilege attached to that information, and the privilege continues for all other purposes.

1999 cR-12.3 s129

Commissioners for oaths

130 The following individuals have the power of a commissioner for oaths under the *Commissioners for Oaths Act* in the course of administering or conducting proceedings under this Act or the regulations:

- (a) investigators;
- (b) members of a complaints inquiry committee;
- (c) members of discipline tribunals and appeal tribunals;
- (d) members of a practice review committee;
- (e) practice reviewers;
- (f) members of a registration committee;
- (g) the CIC secretary, the discipline tribunal secretary and the appeal tribunal secretary.

1999 cR-12.3 s130

Protection from liability

131(1) No legal action may be brought or maintained against any of the following in respect of anything done or omitted to be done in good faith under this Act or the regulations, bylaws, resolutions, rules of professional conduct or practice standards:

- (a) an accounting organization or a person who is or was an officer, employee or agent of an accounting organization;
- (b) a discipline tribunal roster chair or appeal tribunal roster chair;
- (c) an investigator;
- (d) a practice reviewer appointed under Part 4;

- (e) a mediator or other person who assists in the resolution of a complaint under section 72;
- (f) a member of a governing body, committee, tribunal or task force established or continued under this Act or the regulations, bylaws or resolutions;
- (g) a person who acts on the instructions of and under the supervision of a person or body referred to in clauses (a) to (f).

(2) No action for defamation may be founded on a communication regarding the conduct of a registrant or former registrant if the communication is made or published in accordance with this Act by any person or body referred to in subsection (1) in respect of anything done or omitted to be done in good faith under this Act or the regulations, bylaws, resolutions, rules of professional conduct or practice standards.

(3) Subsections (1) and (2) do not operate to restrict or abrogate any immunity or protection that is otherwise provided by law to a person within any of the classes of person enumerated in subsection (1) or to any other person.

(4) Notwithstanding any other Act or law, no person who is or was within any of the classes of person enumerated in subsection (1) may be required in any proceedings, other than proceedings under this Act or the regulations or bylaws or a prosecution under this Act, to give evidence relating to any matter that arose in any proceedings under this Act or the regulations or bylaws, or to produce any record or thing adduced in evidence in proceedings under this Act or the regulations or bylaws or forming part of the records of the governing body that relate to the conduct of a registrant or former registrant.

1999 cR-12.3 s131

Service of documents

132(1) When this Act or the regulations, bylaws or resolutions require that a document or notice be served on any person, the document or notice is properly served

- (a) if it is served personally on that person or sent by registered mail or courier to that person's address last shown on the information about registrants or former registrants maintained by the accounting organization,

- (b) when personal service or service by registered mail or courier is not reasonably possible, by publishing the document at least twice, not more than a week apart, in a local newspaper circulating at or near the address last shown for that person on the records maintained by the accounting organization, or
- (c) if it is served in accordance with any written agreement made with that person, which may include such methods as service by fax, e-mail or other electronic means.

(2) The Court of Queen's Bench, on application by an accounting organization, may dispense with any notice or the service of any document or specify an alternative method of service if it considers it appropriate to do so.

1999 cR-12.3 s132

Certificate of status

133 A certificate apparently signed by the registrar of an accounting organization stating that a person, registrant or former registrant was or was not, on a specified day or during a specified period,

- (a) registered under this Act or a former Act,
- (b) restricted in practice,
- (c) subject to a suspension or cancellation of registration under this Act or a former Act, or
- (d) an officer of the accounting organization, a member of its governing body, a duly authorized delegate or a member of a committee, tribunal or task force of the accounting organization,

is evidence of the facts stated in it without proof of the authority or status of the individual signing the certificate or of the authenticity of the signature on it.

1999 cR-12.3 s133

Municipal, settlement licence exemption

134 No municipality or Metis settlement has the power to require a registrant to obtain a licence or other authorization from the municipality or Metis settlement to carry on practice.

1999 cR-12.3 s134

Part 8 Ombudsman and Other Matters

Division 1 Ombudsman

Complaints to Ombudsman

135(1) Any person may make a complaint in accordance with the *Ombudsman Act*.

(2) An accounting organization, its governing body, any committee, tribunal, registrar, CIC chair, CIC secretary, discipline tribunal secretary, discipline tribunal chair, appeal tribunal secretary and appeal tribunal chair and any practice reviewer, investigator or person engaged by an accounting organization may, on the recommendation of the Ombudsman,

- (a) rehear any matter and reconsider any decision or recommendation made by that person or body, and
- (b) quash, confirm or vary the decision or recommendation or any part of it.

(3) If a matter is reheard or reconsidered under subsection (2), the provisions of this Act governing the original hearing or consideration apply to the rehearing or reconsideration.

1999 cR-12.3 s135

Division 2 Custodial Orders

Custodian of a practice

136(1) An accounting organization may apply to the Court of Queen's Bench for an order appointing a person as custodian of the property or practice of a registrant or former registrant for the purpose of providing for the temporary management, winding-up or sale of that practice under the circumstances referred to in subsection (2).

(2) The Court may appoint a person as custodian of the property or practice of a registrant or former registrant for the purpose of providing for the temporary management, winding-up or sale of that practice if

- (a) the registrant's registration is suspended or has been cancelled,

- (b) the registrant dies,
- (c) the registrant becomes mentally or physically incapacitated,
- (d) the registrant becomes ill or for some other reason is unable to engage in practice,
- (e) the registrant absconds or is otherwise improperly absent from the practice or has neglected the practice, or
- (f) sufficient other grounds exist.

(3) An application for a custodial order may be made without notice to the registrant or former registrant or on such notice as the Court directs.

(4) The Court may appoint as a custodian

- (a) the accounting organization,
- (b) a person nominated by the accounting organization, or
- (c) any other suitable person.

1999 cR-12.3 s136

Additional orders

137 In addition to appointing a custodian, the Court may

- (a) direct a sheriff to seize, remove and place in the custody of the custodian any or all of the property of the registrant or former registrant who is the subject of the order, and
- (b) authorize the sheriff to enter on land or premises or open any safety deposit box or other receptacle if there is reason to believe that property of the registrant or former registrant who is the subject of the order may be found on the land or premises or in the receptacle.

RSA 2000 cR-12 s137;2009 c53 s160

Ancillary orders

138 The Court of Queen's Bench may, in a custodial order or on application at any later time, without notice or on notice required by the Court,

- (a) direct a financial institution or other holder of property of the registrant or former registrant who is the subject of the

order to deal with, hold, pay over or give the property to the custodian or to some other person the Court considers proper,

- (b) remove a custodian appointed by the order and appoint another custodian,
- (c) give directions and advice to the custodian about the disposition of any or all of the property held by the custodian,
- (d) give directions as to the payment of the custodian's fees and the person by whom or property out of which they are to be paid, or
- (e) give directions or make further orders that the situation requires.

1999 cR-12.3 s138

Prompt service of order

139(1) Unless otherwise directed, a custodial or ancillary order must be promptly served on the registrant or former registrant who is the subject of the order.

(2) The recipient of a custodial or ancillary order, whether or not that person is the subject of the order, must not dispose of any property that is the subject of the order until directed by the custodian or by order of the Court.

1999 cR-12.3 s139

Examination and disposal of property

140(1) A custodian must make reasonable attempts to provide information to clients of the registrant or former registrant whose practice or property is under the control of the custodian, including

- (a) information that the custodian has been appointed, the effect of the appointment and how the clients' needs will be met, and
- (b) if appropriate, information that they are entitled to claim property.

(2) If the custodian is satisfied that a person is entitled to any property that is the subject of the custodial order, the custodian may deliver the property to the person entitled to it.

1999 cR-12.3 s140

Modification or revocation of orders

141 A registrant or former registrant who is the subject of a custodial or ancillary order may apply to the Court of Queen's Bench at any time to have the order modified or terminated.

1999 cR-12.3 s141

Custodian's fees and expenses

142(1) Subject to any order of the Court, the fees, costs and expenses of the custodian must be paid out of the property of the registrant or former registrant in respect of whose practice the custodian is appointed and over which the custodian has authority, unless the Court otherwise directs.

(2) If the property is insufficient to pay the fees, costs and expenses of the custodian, the amount unpaid is a debt due to the accounting organization if the accounting organization has paid the fees, costs and expenses, or any of them, and may be recovered by the accounting organization in a civil action for debt.

1999 cR-12.3 s142

Division 3 Offences and Penalties

Penalties

143(1) A person who contravenes section 3 is guilty of an offence and liable

- (a) for a first offence, to a fine of not more than \$5000,
- (b) for a 2nd offence, to a fine of not more than \$10 000, and
- (c) for a 3rd and every subsequent offence, to a fine of not more than \$20 000.

(2) A person who contravenes section 6 or 7 is guilty of an offence and liable

- (a) for a first offence, to a fine of not more than \$2000,
- (b) for a 2nd offence, to a fine of not more than \$4000, and
- (c) for a 3rd and every subsequent offence, to a fine of not more than \$6000.

(3) A person who contravenes section 129(2) is guilty of an offence and liable to a fine of not more than \$10 000.

1999 cR-12.3 s143

Part 9
Transitional Regulations,
Consequential Amendments,
Repeals
and Coming into Force

Transitional regulations

144(1) The Lieutenant Governor in Council may make regulations

- (a) respecting the transition to this Act of anything under a former Act, including the interpretation of any transitional provision in this Act;
- (b) to remedy any confusion, difficulty, inconsistency or impossibility resulting from the transition to this Act from a former Act.

(2) A regulation made under subsection (1) may be made retroactive to the extent set out in the regulation.

(3) If there is a conflict between a regulation made under subsection (1) and a provision in a schedule to this Act, the regulation prevails.

(4) A regulation made under subsection (1) is repealed on the earliest of

- (a) the coming into force of an amendment that adds the subject-matter of the regulation to this Act;
- (b) the coming into force of a regulation that repeals the regulation made under subsection (1);
- (c) 2 years after the regulation comes into force.

(5) The repeal of a regulation under subsection (4)(b) or (c) does not affect anything done, incurred or acquired under the authority of the regulation before the repeal of the regulation.

1999 cR-12.3 s144

145 to 150 *(These sections make consequential amendments to other Acts. The amendments have been incorporated in those Acts.)*

Repeals

151 The following Acts are repealed:

- (a) *Certified General Accountants Act*;
- (b) *Certified Management Accountants Act*;
- (c) *Chartered Accountants Act*.

1999 cR-12.3 s151

Coming into force**152** This Act comes into force on Proclamation.

1999 cR-12.3 s152

(NOTE: Proclaimed in force September 13, 2001.)

Part 10

Profession-Specific Provisions

Interpretation

153(1) In this Part, “proceedings” means all of the steps and procedures that are available under a former Act to investigate or inquire into conduct and to resolve a complaint, including any of the following that relate to the investigation, inquiry or complaint:

- (a) receipt of complaints;
- (b) consideration of complaints;
- (c) deliberations;
- (d) consultations;
- (e) mediation settlements and other complaint resolution processes;
- (f) investigations;
- (g) inquiries;
- (h) reports;
- (i) hearings;
- (j) findings;
- (k) decisions;
- (l) reviews;

- (m) appeals;
- (n) orders;
- (o) any other act of an administrative or quasi-judicial nature.

(2) For the purposes of the schedules, a hearing or appeal is concluded if a decision has been made and an order, if any, has been made.

1999 cR-12.3 s153

Schedule 1

Chartered Accountants

Definitions

1 In this Schedule,

- (a) “Institute” means the Institute of Chartered Accountants of Alberta;
- (b) “predecessor Act” means the *Chartered Accountants Act*, SA 1987 cC-5.1;
- (c) “prior Act” means the *Chartered Accountants Act*, RSA 1980 cC-5.

Continuation of corporation

2 On the coming into force of this Act, the corporation known as the “Institute of Chartered Accountants of Alberta” continues as a corporation under this Act.

Use of titles, abbreviations and initials

3 A registrant of the Institute may, if authorized by the regulations, use any of the following titles, abbreviations and initials:

- (a) “chartered accountant” or “CA”;
- (b) “Fellow of the Chartered Accountants” or “FCA”;
- (c) “Associate of the Chartered Accountants” or “ACA”;
- (d) “chartered public accountant”;
- (e) “certified public accountant” or “CPA”;
- (f) “comptable agréé”;

- (g) “Fellow comptable agréé”;
- (h) “Associé d’un comptable agréé”.

Transitional**4** On the coming into force of this Act,

- (a) the members of the Council of the Institute under the predecessor Act continue as members of the governing body of the Institute under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (b) the president of the Institute under the predecessor Act continues as the president of the Institute under this Act for the same term of office unless the term is terminated earlier under this Act;
- (c) the Executive Director of the Institute under the predecessor Act continues as the executive head of the Institute under this Act for the same term of office unless the term is terminated earlier under this Act, and any powers and duties of the Executive Director of the Institute that could be delegated under the predecessor Act may be and continue to be delegated in the same manner by the executive head of the Institute under this Act;
- (d) the Member Registrar and the Student Registrar of the Institute under the predecessor Act continue as the registrar under this Act for the same term of office unless the term is terminated earlier under this Act;
- (e) the members of the Practice Review Committee of the Institute under the predecessor Act continue as members of the practice review committee of the Institute under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (f) the members of the Registration Committee of the Institute under the predecessor Act continue as members of the registration committee of the Institute under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (g) if a notice has been served on an investigated person under section 61 of the predecessor Act and a hearing has commenced but has not been concluded, the members of the hearing committee under the predecessor Act continue

as members of the hearing committee for the purposes of the hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;

- (h) if a notice has been served on a member under section 29(b) of the prior Act and a hearing has commenced but has not been concluded, the members of the investigating committee under the prior Act continue as members of the investigating committee for the purposes of the hearing until it is concluded as if this Act and the predecessor Act had not come into force and the prior Act had not been repealed.

Transitional

5 On the coming into force of this Act,

- (a) an individual who is registered as a chartered accountant of the Institute under the predecessor Act,
- (b) a professional corporation that is the holder of a permit under the predecessor Act, and
- (c) an individual who is registered as a student of the Institute under the predecessor Act,

are deemed to be registered, subject to the same conditions, as registrants of the Institute under this Act.

Transitional

6 A public accounting office that is approved for training students under the predecessor Act is deemed to continue with the same approval under this Act.

Transitional

7(1) On the coming into force of this Act, an application for registration or a permit or for reinstatement under the predecessor Act that has not been concluded must be concluded in accordance with that Act.

(2) For the purposes of subsection (1), the powers and duties

- (a) of the Member Registrar and the Student Registrar of the Institute under the predecessor Act are vested in and may be exercised by the registrar of the Institute under this Act, and any reference to the Member Registrar or the Student Registrar in the predecessor Act is deemed to be a reference to the registrar of the Institute under this Act;

- (b) of the Registration Committee of the Institute and of the Universities Co-ordinating Council under the predecessor Act are vested in and may be exercised by the registrar or registration committee of the Institute under this Act, and any reference to the Registration Committee or the Universities Co-ordinating Council in the predecessor Act is deemed to be a reference to the registrar or the registration committee of the Institute under this Act;
- (c) of the Council of the Institute under the predecessor Act are vested in and may be exercised by the governing body of the Institute under this Act, and any reference to the Council in the predecessor Act is deemed to be a reference to the governing body of the Institute under this Act.

(3) A person who is registered, reinstated or issued a permit under this section is deemed to be registered, subject to the same conditions, as a registrant of the Institute under this Act until the registration is cancelled under this Act.

Transitional

- 8(1)** On the coming into force of this Act, a practice review under Part 5 of the predecessor Act that has not been concluded must be concluded in accordance with that Act.
- (2)** For the purposes of subsection (1), the powers and duties
- (a) of the Practice Review Committee of the Institute under the predecessor Act are vested in and may be exercised by the practice review committee of the Institute under this Act, and any reference to the Practice Review Committee in the predecessor Act is deemed to be a reference to the practice review committee of the Institute under this Act;
 - (b) of the Executive Director of the Institute under the predecessor Act are vested in and may be exercised by the executive head of the Institute under this Act, and any reference to the Executive Director in the predecessor Act is deemed to be a reference to the executive head of the Institute under this Act;
 - (c) of the Council of the Institute under the predecessor Act are vested in and may be exercised by the governing body of the Institute under this Act, and any reference to the Council in the predecessor Act is deemed to be a reference to the governing body of the Institute under this Act.

Transitional

9(1) Any complaint made on or after the coming into force of this Act that relates to conduct occurring all or partly before the coming into force of this Act must be dealt with under this Act.

(2) On the coming into force of this Act, any proceedings with respect to a complaint made under the predecessor Act before the coming into force of this Act that have not been concluded must be concluded in accordance with that Act.

(3) Subject to section 4(g) of this Schedule and subsection (5), for the purposes of subsection (2), the powers and duties

- (a) of the Executive Director of the Institute under the predecessor Act are vested in and may be exercised by the executive head of the Institute under this Act, and any reference to the Executive Director in the predecessor Act is deemed to be a reference to the executive head of the Institute under this Act;
- (b) of the Professional Conduct Chairman of the Institute under the predecessor Act are vested in and may be exercised by the CIC chair of the Institute under this Act, and any reference to the Professional Conduct Chairman in the predecessor Act is deemed to be a reference to the CIC chair of the Institute under this Act;
- (c) of the Professional Conduct Committee of the Institute under the predecessor Act are vested in and may be exercised by the complaints inquiry committee of the Institute under this Act, and any reference to the Professional Conduct Committee in the predecessor Act is deemed to be a reference to the complaints inquiry committee of the Institute under this Act;
- (d) of an investigator for the Institute under the predecessor Act are vested in and may be exercised by an investigator for the Institute under this Act, and any reference to an investigator in the predecessor Act is deemed to be a reference to an investigator for the Institute under this Act;
- (e) of the hearing committee of the Institute under the predecessor Act are vested in and may be exercised by a discipline tribunal of the Institute under this Act, and any reference to the hearing committee in the predecessor Act is deemed to be a reference to a discipline tribunal of the Institute under this Act;

- (f) of the Appeals Committee of the Institute under the predecessor Act are vested in and may be exercised by an appeal tribunal of the Institute under this Act, and any reference to the Appeals Committee in the predecessor Act is deemed to be a reference to an appeal tribunal of the Institute under this Act;
 - (g) of the Council of the Institute under the predecessor Act are vested in and may be exercised by the governing body of the Institute under this Act, and any reference to the Council in the predecessor Act is deemed to be a reference to the governing body of the Institute under this Act.
- (4) For the purpose of subsection (2), a reference in Part 7 of the predecessor Act to a registration or permit is deemed to be a reference to registration under this Act.
- (5) If on the coming into force of this Act,
- (a) the Professional Conduct Committee under the predecessor Act has commenced but not concluded a review under section 58 of the predecessor Act, the members of the Professional Conduct Committee continue as the Professional Conduct Committee for the purposes of the review until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;
 - (b) the Appeals Committee under the predecessor Act has commenced but not concluded an appeal hearing, the members of the Appeals Committee continue as the Appeals Committee for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;
 - (c) the Council under the predecessor Act has commenced but not concluded an appeal hearing, the members of the Council continue as the Council for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed.
- (6) Any complaint made before the coming into force of the predecessor Act that relates to conduct governed by the prior Act that occurred before the coming into force of the predecessor Act must be dealt with in accordance with the prior Act as provided for in section 110 of the predecessor Act as if this Act had not come

into force and the predecessor Act and prior Act had not been repealed.

(7) Subject to section 4(h) of this Schedule and subsection (9), for the purposes of subsection (6), the powers and duties

- (a) of the chair or member of the discipline committee of the Institute under the prior Act are vested in and may be exercised by the CIC secretary, CIC chair, discipline tribunal secretary or appeal tribunal secretary of the Institute, as the case may be, under this Act and any reference to the chair or member of the discipline committee in the prior Act is deemed to be a reference to the CIC secretary, CIC chair, discipline tribunal secretary or appeal tribunal secretary of the Institute, as the case may be, under this Act;
- (b) of the secretary of the Institute under the prior Act are vested in and may be exercised by the discipline tribunal secretary or appeal tribunal secretary of the Institute under this Act, and any reference to the secretary in the prior Act is deemed to be a reference to the discipline tribunal secretary or appeal tribunal secretary of the Institute under this Act;
- (c) of the president and vice-president of the Institute under the prior Act are vested in and may be exercised by the appeal tribunal secretary of the Institute under this Act, and any reference to the president in the prior Act is deemed to be a reference to the appeal tribunal secretary of the Institute under this Act;
- (d) of the discipline committee of the Institute under the prior Act are vested in and may be exercised by the complaints inquiry committee of the Institute under this Act, and any reference to the discipline committee in the prior Act is deemed to be a reference to the complaints inquiry committee of the Institute under this Act;
- (e) of a person conducting a preliminary investigation for the Institute under the prior Act are vested in and may be exercised by an investigator for the Institute under this Act, and any reference to a person conducting a preliminary investigation in the prior Act is deemed to be a reference to an investigator for the Institute under this Act;

- (f) of the investigating committee of the Institute under the prior Act are vested in and may be exercised by a discipline tribunal of the Institute under this Act, and any reference to the investigating committee in the prior Act is deemed to be a reference to a discipline tribunal of the Institute under this Act;
 - (g) of the Council of the Institute under the prior Act are vested in and may be exercised by the governing body of the Institute under this Act, and any reference to the Council in the prior Act is deemed to be a reference to the governing body of the Institute under this Act.
- (8)** For the purpose of subsection (6), a reference in the prior Act to a registration or permit is deemed to be a reference to registration under this Act.
- (9)** If on the coming into force of this Act the Council under the prior Act has commenced but not concluded an appeal hearing, the members of the Council continue as the Council for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act and prior Act had not been repealed.

Transitional

10 Any order made under the predecessor Act or prior Act, undertaking given under the predecessor Act or prior Act or condition imposed on a practice under the predecessor Act or prior Act that is in effect immediately before this Act comes into force is deemed to continue as if made, given or imposed under this Act.

Schedule 2

Certified General Accountants

Definitions

- 1** In this Schedule,
- (a) “Association” means the Certified General Accountants’ Association of Alberta;
 - (b) “predecessor Act” means the *Certified General Accountants Act*.

Continuation of corporation

2 On the coming into force of this Act, the corporation known as the “Certified General Accountants’ Association of Alberta” continues as a corporation under this Act.

Use of titles, abbreviations and initials

3 A registrant of the Association may, if authorized by the regulations, use any of the following titles, abbreviations and initials:

- (a) “certified general accountant” or “CGA”;
- (b) “Fellow of the Certified General Accountants” or “FCGA”;
- (c) “Accredited Public Accountant” or “APA”;
- (d) “auditeur public accrédité”;
- (e) “comptable général accrédité”;
- (f) “fellow de la comptable général accrédité”;
- (g) “comptable général agréé”;
- (h) “fellow de la comptable général agréé”;
- (i) “comptable général licencié”;
- (j) “fellow de la comptable général licencié”;
- (k) “fellow de l’association de comptable généraux accrédité”.

Transitional

4 On the coming into force of this Act,

- (a) the members of the Board of the Association under the predecessor Act continue as members of the governing body of the Association under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (b) the president of the Association under the predecessor Act continues as the president of the Association under this Act for the same term of office unless the term is terminated earlier under this Act;
- (c) the Executive Director of the Association under the predecessor Act continues as the executive head of the Association under this Act for the same term of office unless the term is terminated earlier under this Act, and any powers and duties of the Executive Director of the Association that could be delegated under the predecessor

Act may be and continue to be delegated in the same manner by the executive head of the Association under this Act;

- (d) the Registrar of the Association under the predecessor Act continues as the registrar of the Association under this Act for the same term of office unless the term is terminated earlier under this Act;
- (e) the members of the Practice Review Committee of the Association under the predecessor Act continue as members of the practice review committee of the Association under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (f) the members of the Registration Committee of the Association under the predecessor Act continue as members of the registration committee of the Association under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (g) if a notice has been served on an investigated person under section 61 of the predecessor Act and a hearing has been commenced but not concluded, the members of the hearing committee under the predecessor Act continue as members of the hearing committee for the purposes of the hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed.

Transitional

5 On the coming into force of this Act,

- (a) an individual who is registered as a certified general accountant of the Association under the predecessor Act,
- (b) a professional corporation that is the holder of a permit under the predecessor Act, and
- (c) an individual who is registered as a student member of the Association under the predecessor Act,

are deemed to be registered, subject to the same conditions, as registrants of the Association under this Act.

Transitional

6(1) On the coming into force of this Act, an application for registration or a permit or for reinstatement under the predecessor

Act that has not been concluded must be concluded in accordance with that Act.

(2) For the purposes of subsection (1), the powers and duties

- (a) of the Registrar of the Association under the predecessor Act are vested in and may be exercised by the registrar of the Association under this Act, and any reference to the Registrar in the predecessor Act is deemed to be a reference to the registrar of the Association under this Act;
- (b) of the Registration Committee of the Association and of the Universities Co-ordinating Council under the predecessor Act are vested in and may be exercised by the registrar or registration committee of the Association under this Act, and any reference to the Registration Committee or the Universities Co-ordinating Council in the predecessor Act is deemed to be a reference to the registrar or the registration committee of the Association under this Act;
- (c) of the Board of the Association under the predecessor Act are vested in and may be exercised by the governing body of the Association under this Act, and any reference to the Board in the predecessor Act is deemed to be a reference to the governing body of the Association under this Act.

(3) A person who is registered, reinstated or issued a permit under this section is deemed to be registered, subject to the same conditions, as a registrant of the Association under this Act until the registration is cancelled under this Act.

Transitional

7(1) On the coming into force of this Act, a practice review under Part 5 of the predecessor Act that has not been concluded must be concluded in accordance with that Act.

(2) For the purposes of subsection (1), the powers and duties

- (a) of the Practice Review Committee of the Association under the predecessor Act are vested in and may be exercised by the practice review committee of the Association under this Act, and any reference to the Practice Review Committee in the predecessor Act is deemed to be a reference to the practice review committee of the Association under this Act;

- (b) of the Registrar of the Association under the predecessor Act are vested in and may be exercised by the registrar of the Association under this Act, and any reference to the Registrar in the predecessor Act is deemed to be a reference to the registrar of the Association under this Act;
- (c) of the Board of the Association under the predecessor Act are vested in and may be exercised by the governing body of the Association under this Act, and any reference to the Board in the predecessor Act is deemed to be a reference to the governing body of the Association under this Act.

Transitional

8(1) Any complaint made on or after the coming into force of this Act that relates to conduct occurring all or partly before the coming into force of this Act must be dealt with under this Act.

(2) On the coming into force of this Act, any proceedings with respect to a complaint made under the predecessor Act before the coming into force of this Act that have not been concluded must be concluded in accordance with that Act.

(3) Subject to section 4(g) of this Schedule and subsection (5), for the purposes of subsection (2), the powers and duties

- (a) of the Registrar of the Association under the predecessor Act are vested in and may be exercised by the executive head of the Association under this Act, and any reference to the Registrar in the predecessor Act is deemed to be a reference to the executive head of the Association under this Act;
- (b) of the Professional Conduct Chair of the Association under the predecessor Act are vested in and may be exercised by the CIC chair of the Association under this Act, and any reference to the Professional Conduct Chair in the predecessor Act is deemed to be a reference to the CIC chair of the Association under this Act;
- (c) of the Professional Conduct Committee of the Association under the predecessor Act are vested in and may be exercised by the complaints inquiry committee of the Association under this Act, and any reference to the Professional Conduct Committee in the predecessor Act is deemed to be a reference to the complaints inquiry committee of the Association under this Act;

- (d) of an investigator for the Association under the predecessor Act are vested in and may be exercised by an investigator for the Association under this Act, and any reference to an investigator in the predecessor Act is deemed to be a reference to an investigator for the Association under this Act;
 - (e) of the hearing committee of the Association under the predecessor Act are vested in and may be exercised by a discipline tribunal of the Association under this Act, and any reference to the hearing committee in the predecessor Act is deemed to be a reference to a discipline tribunal of the Association under this Act;
 - (f) of the Appeals Committee of the Association under the predecessor Act are vested in and may be exercised by an appeal tribunal of the Association under this Act, and any reference to the Appeals Committee in the predecessor Act is deemed to be a reference to an appeal tribunal of the Association under this Act;
 - (g) of the Board of the Association under the predecessor Act are vested in and may be exercised by the governing body of the Association under this Act, and any reference to the Board in the predecessor Act is deemed to be a reference to the governing body of the Association under this Act.
- (4) For the purpose of subsection (2), a reference in Part 7 of the predecessor Act to a registration or permit is deemed to be a reference to registration under this Act.
- (5) If on the coming into force of this Act,
- (a) the Professional Conduct Committee under the predecessor Act has commenced but not concluded a review under section 58 of the predecessor Act, the members of the Professional Conduct Committee continue as the Professional Conduct Committee for the purposes of the review until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;
 - (b) the Appeals Committee under the predecessor Act has commenced but not concluded an appeal hearing, the members of the Appeals Committee continue as the Appeals Committee for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;

- (c) the Board under the predecessor Act has commenced but not concluded an appeal hearing, the members of the Board continue as the Board for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed.

Transitional

9 Any order made under the predecessor Act, undertaking given under the predecessor Act or condition imposed on a practice under the predecessor Act that is in effect immediately before this Act comes into force is deemed to continue as if made, given or imposed under this Act.

RSA 2000 cR-12 Sched. 2;2001 c25 s11

**Schedule 3
Certified Management Accountants****Definitions**

1 In this Schedule,

- (a) “predecessor Act” means the *Certified Management Accountants Act*;
- (b) “CMAA” means the Society of Management Accountants of Alberta.

Continuation of corporation

2 On the coming into force of this Act, the corporation known as the “Society of Management Accountants of Alberta” continues as a corporation under this Act.

Use of titles, abbreviations and initials

3 A registrant of the CMAA may, if authorized by the regulations, use any of the following titles, abbreviations and initials:

- (a) “certified management accountant” or “CMA”;
- (b) “Fellow of the Certified Management Accountants” or “FCMA”;
- (c) “registered industrial accountant” or “RIA”;
- (d) “fellow comptable management accrédités”;
- (e) “comptable en management accrédités”;

- (f) “comptable en administration industrielle”.

Transitional

4 On the coming into force of this Act,

- (a) the members of the Council of the Society under the predecessor Act continue as members of the governing body of the CMAA under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (b) the president of the Society under the predecessor Act continues as the chair of the governing body of the CMAA under this Act for the same term of office unless the term is terminated earlier under this Act;
- (c) the Executive Director of the Society under the predecessor Act continues as the executive head of the CMAA under this Act for the same term of office unless the term is terminated earlier under this Act, and any powers and duties of the Executive Director of the Society that could be delegated under the predecessor Act may be and continue to be delegated in the same manner by the executive head of the CMAA under this Act;
- (d) the Registrar of the Society under the predecessor Act continues as the registrar of the CMAA under this Act for the same term of office unless the term is terminated earlier under this Act;
- (e) the members of the Practice Review Committee of the Society under the predecessor Act continue as members of the practice review committee of the CMAA under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (f) the members of the Registration Committee of the Society under the predecessor Act continue as members of the registration committee of the CMAA under this Act for the same terms of office unless their terms are terminated earlier under this Act;
- (g) if a notice has been served on an investigated person under section 61 of the predecessor Act and a hearing has been commenced but not concluded, the members of the hearing committee under the predecessor Act continue as members of the hearing committee for the purposes of the

hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed.

Transitional

5 On the coming into force of this Act,

- (a) an individual who is registered as a certified management accountant of the Society under the predecessor Act,
- (b) a professional corporation that is the holder of a permit under the predecessor Act, and
- (c) an individual who is registered as a student member of the Society under the predecessor Act,

are deemed to be registered, subject to the same conditions, as registrants of the CMAA under this Act.

Transitional

6(1) On the coming into force of this Act, an application for registration or a permit or for reinstatement under the predecessor Act that has not been concluded must be concluded in accordance with that Act.

(2) For the purposes of subsection (1), the powers and duties

- (a) of the Registrar of the Society under the predecessor Act are vested in and may be exercised by the registrar of the CMAA under this Act, and any reference to the Registrar of the CMAA in the predecessor Act is deemed to be a reference to the registrar of the CMAA under this Act;
- (b) of the Registration Committee of the Society and of the Universities Co-ordinating Council under the predecessor Act are vested in and may be exercised by the registrar or registration committee of the CMAA under this Act, and any reference to the Registration Committee or the Universities Co-ordinating Council in the predecessor Act is deemed to be a reference to the registrar or the registration committee of the CMAA under this Act;
- (c) of the Council of the Society under the predecessor Act are vested in and may be exercised by the governing body of the CMAA under this Act, and any reference to the Council in the predecessor Act is deemed to be a reference to the governing body of the CMAA under this Act.

(3) A person who is registered, reinstated or issued a permit under this section is deemed to be registered, subject to the same conditions, as a registrant of the CMAA under this Act until the registration is cancelled under this Act.

Transitional

7(1) On the coming into force of this Act, a practice review under Part 5 of the predecessor Act that is not concluded must be concluded in accordance with that Act.

(2) For the purposes of subsection (1), the powers and duties

- (a) of the Practice Review Committee of the Society under the predecessor Act are vested in and may be exercised by the practice review committee of the CMAA under this Act, and any reference to the Practice Review Committee in the predecessor Act is deemed to be a reference to the practice review committee of the CMAA under this Act;
- (b) of the Registrar of the Society under the predecessor Act are vested in and may be exercised by the registrar of the CMAA under this Act, and any reference to the Registrar in the predecessor Act is deemed to be a reference to the registrar of the CMAA under this Act;
- (c) of the Council of the Society under the predecessor Act are vested in and may be exercised by the governing body of the CMAA under this Act, and any reference to the Council in the predecessor Act is deemed to be a reference to the governing body under this Act.

Transitional

8(1) Any complaint made on or after the coming into force of this Act that relates to conduct occurring all or partly before the coming into force of this Act must be dealt with under this Act.

(2) On the coming into force of this Act, any proceedings with respect to a complaint made under the predecessor Act before the coming into force of this Act that have not been concluded must be concluded in accordance with that Act.

(3) Subject to section 4(g) of this Schedule and subsection (5), for the purposes of subsection (2), the powers and duties

- (a) of the Registrar of the Society under the predecessor Act are vested in and may be exercised by the executive head of the CMAA under this Act, and any reference to the Registrar in the predecessor Act is deemed to be a

reference to the executive head of the CMAA under this Act;

- (b) of the Professional Conduct Chair of the Society under the predecessor Act are vested in and may be exercised by the CIC chair of the CMAA under this Act, and any reference to the Professional Conduct Chair in the predecessor Act is deemed to be a reference to the CIC chair of the CMAA under this Act;
- (c) of the Professional Conduct Committee of the Society under the predecessor Act are vested in and may be exercised by the complaints inquiry committee of the CMAA under this Act, and any reference to the Professional Conduct Committee in the predecessor Act is deemed to be a reference to the complaints inquiry committee of the CMAA under this Act;
- (d) of an investigator for the Society under the predecessor Act are vested in and may be exercised by an investigator for the CMAA under this Act, and any reference to an investigator in the predecessor Act is deemed to be a reference to an investigator for the CMAA under this Act;
- (e) of the hearing committee of the Society under the predecessor Act are vested in and may be exercised by a discipline tribunal of the CMAA under this Act, and any reference to the hearing committee in the predecessor Act is deemed to be a reference to a discipline tribunal of the CMAA under this Act;
- (f) of the Appeals Committee of the Society under the predecessor Act are vested in and may be exercised by an appeal tribunal of the CMAA under this Act, and any reference to the Appeals Committee in the predecessor Act is deemed to be a reference to an appeal tribunal of the CMAA under this Act;
- (g) of the Council of the Society under the predecessor Act are vested in and may be exercised by the governing body of the CMAA under this Act, and any reference to the Council in the predecessor Act is deemed to be a reference to the governing body of the CMAA under this Act.

(4) For the purpose of subsection (2), a reference in Part 7 of the predecessor Act to a registration or permit is deemed to be a reference to registration under this Act.

- (5) If on the coming into force of this Act,
- (a) the Professional Conduct Committee under the predecessor Act has commenced but not concluded a review under section 58 of the predecessor Act, the members of the Professional Conduct Committee continue as the Professional Conduct Committee for the purposes of the review until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;
 - (b) the Appeals Committee under the predecessor Act has commenced but not concluded an appeal hearing, the members of the Appeals Committee continue as the Appeals Committee for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed;
 - (c) the Council under the predecessor Act has commenced but not concluded an appeal hearing, the members of the Council continue as the Council for the purposes of the appeal hearing until it is concluded as if this Act had not come into force and the predecessor Act had not been repealed.

Transitional

9 Any order made under the predecessor Act, undertaking given under the predecessor Act or condition imposed on a practice under the predecessor Act that is in effect immediately before this Act comes into force is deemed to continue as if made, given or imposed under this Act.

RSA 2000 cR-12 Sched. 3;2001 c25 s12

