



Certified General
Accountants' Association
of Alberta

BY-LAWS TO
THE *REGULATED ACCOUNTING PROFESSION ACT*

PASSED BY THE BOARD OF GOVERNORS – 10 MARCH 2001
EFFECTIVE DATE 13 SEPTEMBER 2001 – *Regulated Accounting Profession Act* Proclaimed
AMENDED 15 SEPTEMBER 2001 - Bylaw 5104
AMENDED 21 NOVEMBER 2003 – Bylaw 10101
AMENDED 07 OCTOBER 2005 – Bylaw 9000
AMENDED 13 OCTOBER 2006 – Bylaws 1000 (“*chair*”, “*voting Board member*”); 2005; 2104 (a)(ii) & 2104 (c); 2105; 2301. New bylaw 2205.
AMENDED 05 OCTOBER 2007 – Bylaw 11000, new bylaw 11002
AMENDED 10 OCTOBER 2008 – Bylaw 5100 and 5200
ADDED 08 NOVEMBER 2011 – Bylaw 5105

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PART 1

DEFINITIONS

1000

In these by-laws,

“Act” means the *Regulated Accounting Profession Act*;

“appeal tribunal” means an appeal tribunal convened under section 124 of the *Act*;

“appeal tribunal roster chair” means the individual appointed under section 122(2)(a) of the *Act* as appeal tribunal roster chair or vice-chair;

“appeal tribunal secretary” means the individual appointed under section 125(c) of the *Act* or an individual designated by the secretary to act on behalf of the secretary;

“Association” means the Certified General Accountants Association of Alberta;

“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.

“Board” means the Board of Governors of the Association;

“Board member” is an elected, appointed, or ex-officio member of the Board of Governors of the Association;

“by-law” means a by-law made in accordance with the *Act* and regulations;

“certified general accountant” means an individual who is registered in accordance with Part 3 of the *Act* as a certified general accountant and whose registration is in good standing;

“Chair” means the chief elected officer of the Association as appointed by Board resolution, and includes ‘President’ pursuant to the Act;

amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006

“CIC” means the complaints inquiry committee established under section 121(1) of the *Act*;

“CIC chair” means the individual designated as CIC chair under these by-laws pursuant to section 121(2)(a) of the *Act*;

“CIC secretary” means the individual appointed as CIC secretary under section 125(a) of the *Act* or an individual designated by the CIC secretary to act on behalf of the secretary;

“conduct” includes an act or omission, whether or not the conduct relates to the professional activities of a registrant or former registrant;

“discipline tribunal” means a discipline tribunal convened under section 123 of the *Act*.

“discipline tribunal roster chair” means the individual appointed under section 122(2)(b) of the *Act* as discipline tribunal roster chair or vice-chair;

“discipline tribunal secretary” means the individual appointed under section 125(b) of the *Act* or an individual designated by the secretary to act on behalf of the secretary;

“former *Act*” means the *Certified General Accountants Act* and any *Act* described in that act as a former *Act*;

“former registrant” means a person or firm who was but is no longer registered under the *Act* or a former *Act*;

“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 of the *Act*;

“investigator” means an individual to whom a matter is referred for investigation under Part 5 of the *Act*;

“mail” means information to be published and may be in either printed or electronic form;

“member”, when used in reference to an accounting organization, means a certified general accountant;

“practice review” means a review of the practice areas, specified in the by-laws, of the practice of a public accounting firm or a professional service provider;

“practice review committee” means the practice review committee established under section 53 of the *Act*;

“practice standards” means the standards established by the Board under these by-laws, pursuant to section 15(1)(i) of the *Act*;

“professional corporation” means a professional corporation incorporated under the *Business Corporations Act* and registered with the Association;

“professional service provider” means a registrant who is registered in accordance with Part 3 of the *Act* as a professional service provider;

“public accounting firm” means a registrant who is registered in accordance with Division 4 or 6 of Part 3 of the *Act* as a public accounting firm;

“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);

“public member” means a public member referred to in section 20 of the *Act*;

“practice standards” means the standards established by the Board under these by-laws, pursuant to section 15(1)(i) of the *Act*;

“professional corporation” means a professional corporation incorporated under the *Business Corporations Act* and registered with the Association;

“professional service provider” means a registrant who is registered in accordance with Part 3 of the *Act* as a professional service provider;

“public accounting firm” means a registrant who is registered in accordance with Division 4 or 6 of Part 3 of the *Act* as a public accounting firm;

“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);

“public member” means a public member referred to in section 20 of the *Act*;

“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;

“registrant” means

- (i) a certified general accountant,
- (ii) a professional service provider,
- (iii) a student,
- (iv) a public accounting firm,
- (v) a professional corporation, and
- (vi) any other person or firm,

registered under Part 3 of the *Act*;

“registrar” means the registrar of the Association appointed under section 29 of the *Act* or an acting registrar appointed under by-law 4101 or 4102;

“regulations” means regulations made under section 14 of the *Act*;

“resolution” means resolutions made under section 17 of the *Act*;

“rules of professional conduct” means the rules governing professional conduct made or adopted by the Board under section 18 of the *Act*, also referred to as the “Code of Ethical Principles and Rules of Conduct”;

“secretary” means Board secretary as appointed by Board resolution;

“student” means an individual who is registered in accordance with Part 3 of the *Act* as a student;

“voting Board member” means an elected or appointed Board member, and does not include the Executive Director;

amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006

Any term defined in the *Act* and not otherwise defined in these by-laws shall have the meaning it is given in the *Act*.

PART 2

BOARD OF GOVERNORS

2000 BOARD MEMBERSHIP

- 2001 The affairs of the Association shall be managed and controlled by a Board of Governors, which shall include not less than nine and not more than fifteen elected members of the Association, and the members appointed by the Lieutenant Governor in Council.
- 2002 Subject to by-law 2001, the Board may by resolution fix the number of elected Board members.
- 2003 A member
- (a) who is not an employee of the Association,
 - (b) who is in good standing and resides in the Province of Alberta, and
 - (c) whose nomination is in writing signed by two other members in good standing and whose written consent to the nomination has been duly filed with the secretary at least forty-five days prior to the date of the election
- is eligible to be a candidate for election to the Board.
- 2004 At all elections a retiring member of the Board is, if otherwise qualified, eligible to be a candidate for re-election.
- 2005 The Executive Director of the Association is a non-voting ex-officio member of the Board.

amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006

2100 NOMINATION AND ELECTION OF BOARD MEMBERS

- 2101 Elected members of the Board shall be elected by ballot.
- 2102 The secretary shall, on a date at least ninety days prior to the election, mail to each member who is entitled to vote:
- (a) a nomination form, and a list of the elected members of the Board in office, indicating whose terms are expiring and vacancies to be filled, or
 - (b) a notice that the form and information described in subsection (a) is available electronically with instructions for access.
- 2103 Elections for members of the Board shall be held annually as provided for in these by-laws and those members elected shall assume office immediately following the conclusion of the first Board meeting in the next fiscal year.

- 2104 Board members shall be elected for a three, two, or one year term as follows:
- a) Normally a Board member shall be elected for a term of three years, however, should a vacancy occur as a result of:
 - (i) a Board member resigning before the completion of the term to which the member was elected, or
 - (ii) for any other reason,the elected replacement as determined in subsection (b) shall complete the balance of that term only.
 - b) To designate which elected Board member shall fill each particular vacancy, after each annual election the Board members elected shall be ranked according to the number of votes obtained. Those ranked first shall fill any three year terms, those next in rank shall fill any vacant two year terms which result from circumstances described above, and those ranked next shall fill any vacant one year terms. In case of a tie, bylaw 2204 applies.
 - c) In the event that the number of nominees does not exceed the number of vacancies on the Board, the nominees may be acclaimed. Where the length of the terms for each vacancy are not the same, an election shall be held to determine the ranking of nominees pursuant to Bylaw 2104(b).
amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006
- 2105 The number of Board members to be elected each year shall equal the number of elected Board members whose term of office will expire at the conclusion of the first Board meeting in the next fiscal year plus the number of further vacancies on the Board.
amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006
- 2106 The secretary shall determine the date of the election and, on a date not more than forty-five and not less than twenty-five days prior to the date of the election, shall prepare a list of all members in good standing as at that date, which shall be the List of Voters.
- 2107 The secretary, not less than twenty-five days prior to the date of the election, shall cause to be mailed to each member whose name appears on the List of Voters
- (a) a ballot on which there shall be printed, in order as drawn by lot, the name of each candidate along with a biographical sketch and an individual statement by each candidate in support of his or her candidacy, and
 - (b) a ballot, a return process and a copy of the procedure to be followed to ensure confidentiality.
- 2108 Accidental omission to mail election material described in by-law 2107 to any members, not exceeding five percent of members so entitled, shall not invalidate an election of the Board.

2200 BALLOT RESULTS

2201 The Auditor of the Association shall advise the secretary of the results of the election within three business days after the closing date for casting ballots as set forth in the election procedure.

2202 The secretary will advise the candidates and the Board of the results of the election within two business days of receiving them.

2203 The secretary will advise the members of the results of the election with the next general mailing to members.

2204 A member of the Board and the Executive Director, in the presence of the Auditor of the Association, shall meet to break a tie vote between candidates for the last vacant position on the Board with the toss of a coin.

2205 The Board may establish by resolution procedures for the receipt, processing and resolution of complaints regarding elections held pursuant to these Bylaws.

amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006

2300 VACANCIES

2301 When a vacancy occurs on the Board for any cause, including where the required number of Board members is not elected during an election of members, the Board shall within three months appoint an individual qualified to fill the vacancy and who meets the requirements of by-laws 2003(a) and (b). The individual so appointed shall hold office as a member of the Board until the conclusion of the first Board meeting in the next fiscal year.

amended by Board Resolution 06-35 on 10 June 2006
Ratified by Membership at 2006 AGM on 13 October 2006

2302 The powers and duties of the Board are not affected by a vacancy of an elected member.

2400 NOMINATION OF MEMBERS OF THE PUBLIC

2401 The Board shall recommend to the Lieutenant Governor in Council a member or members of the public for appointment to the Board.

2402 Members of the public appointed by the Lieutenant Governor in Council to the Board shall be subject to by-law 2501.

2500 RESIGNATION AND REMOVAL OF BOARD MEMBERS

2501 A member of the Board who wishes to resign from the Board shall give notice in writing to the secretary. On acceptance of that resignation by the Board, the member's position on the Board becomes vacant.

2502 At any Annual General Meeting or at any Special General Meeting called for the purpose, the members may remove any elected Board member, provided that such motion is passed by a vote of not less than three-quarters of the members present at the meeting either personally or by proxy.

2503 A notice of motion to remove a Board member under by-law 2502 must be signed by five members in good standing stating the reasons for the motion and be delivered to the secretary at least forty-five days prior to an Annual General Meeting or at any Special General Meeting. The secretary shall include the notice of motion with the notice of such meeting.

2504 The Board shall, at its next subsequent regular meeting, remove from the Board an elected Board member who

- (a) ceases to be a member in good standing, or
- (b) fails to attend three consecutive regular meetings of the Board without giving good and valid reasons acceptable to the Board.

PART 3

MATTERS DECIDED AT GENERAL MEETINGS OF THE MEMBERS

3000 ANNUAL AND SPECIAL GENERAL MEETINGS

3010 An Annual General Meeting shall be held in each calendar year at a date, time and location determined by the Board.

3011 The Board shall convene a Special General Meeting of the Association at such date, time and location as the Board shall determine

- (a) when the Board deems it necessary, or
- (b) within sixty days of receipt by the secretary of the written request of not less than twenty-five members in good standing.

3012 At the Annual General Meeting:

- (a) the members shall appoint an Auditor of the Association for the following fiscal year; and
- (b) the results of the election to the Board and to various offices shall be announced.

3013 If the Auditor of the Association is absent or for any reason cannot act, the Board may appoint any person as acting auditor and that person, while so acting, has the powers and shall perform the duties of the Auditor of the Association until the next Annual General Meeting.

3020 Notices of General Meetings

3021 The secretary shall mail to each member a notice of the date, time and location(s) of an Annual General Meeting or a Special General Meeting not less than fourteen days before the day of the meeting.

3022 The notice of a Special General Meeting shall state the general nature of the business to be transacted at the meeting, and no other business shall be transacted at the meeting or at any adjournment thereof.

3023 Members not in good standing and students shall not receive notices of Annual or Special General Meetings, shall not be entitled to attend meetings of members, and shall not be entitled to vote on matters presented at meetings, notwithstanding anything else in these by-laws to the contrary.

3030 Quorum at annual and special general meetings

- 3031 No business shall be transacted at any General Meeting of the Association unless a quorum of twenty-five members, personally present, exists. If within an hour of the time appointed for the meeting a quorum is not present, then
- (a) in the case of the Annual General Meeting the meeting shall stand adjourned to the date, time and location fixed by the majority of members present, at which rescheduled meeting the members then present shall form a quorum, and
 - (b) in the case of a Special General Meeting, the meeting shall be dissolved.

3040 Deciding questions at annual and special general meetings

- 3041 Questions at General Meetings of the Association shall be decided by a majority of members present, either in person or by proxy, and in case of a tie vote, the Chair shall have a second or deciding vote.
- 3042 At any General Meeting of the Association, five members personally present may request that the voting on any question before the meeting shall be by secret ballot, and the Chair shall thereupon appoint two scrutineers for the purpose of taking the vote.
- 3043 The procedure of General Meetings of the Association shall be governed by the latest edition of Robert's Rules of Order, except as otherwise provided in these by-laws.
- 3044 Any General Meeting of the Association may be adjourned from time to time by resolution of a majority of the members personally present, but no business shall be transacted at any adjournment meeting other than the business left unfinished at the meeting from which the adjournment took place, unless fourteen days notice has been given of any additional business to be transacted.

3050 Proxies

- 3051 A member may be represented at a General Meeting of the Association by another member acting as a proxy.

- 3052 Proxies shall
- (a) be in the form approved and published by the secretary and filed with the secretary at least one clear day before the day of the meeting to which it is to apply,
 - (b) only be valid for the meeting, or any adjournment thereof, for which it was specifically given,
 - (c) only be given to specifically named members but may list up to four names to whom the proxy shall be given in order if the members first named are unable to act,
 - (d) be limited to a maximum of five to be held by any one member, and
 - (e) be considered withdrawn if the member, having given a proxy, attends the meeting for which the proxy was given.

3053 Proxies will not normally be counted in voting at a General Meeting of the Association unless any one member requests a poll vote prior to the call of the question, in which case the Chair shall determine the procedures for conducting such a poll vote.

3060 Holding meetings simultaneously in more than one location

3061 A General Meeting of the Association may be held simultaneously in more than one location as determined by the Board, with each location linked by telephone, teleconference or other communication facilities that permit all participants in each location to hear participants in every other location. Each person participating at each such location shall be deemed for the purposes of these by-laws to be personally present at the meeting.

3062 At any meeting held in accordance with by-law 3061, the Chair shall determine the procedures for conducting any vote. In the event that voting on any question at such a meeting is held by ballot, the Chair shall appoint two scrutineers at each location for the purpose of taking the vote.

3100 DECIDING QUESTIONS BY MAIL OR OTHER MEANS

3101 Notwithstanding anything in these by-laws, the Board may direct that a vote by mail or other means of all members be conducted on any matter or question that would otherwise be decided at a General Meeting of the members. Each member whose name appears on the most recent List of Voters as described in by-law 2106 shall be eligible to vote.

3102 The Board may from time to time establish such procedures as are necessary for governing the holding of any vote by mail.

PART 4

STATUTORY APPOINTMENTS

4000 STATUTORY COMMITTEES

4001 The Board shall appoint the chair, the certified general accountants and other persons, if any, to serve on the complaints inquiry committee, the practice review committee and any bodies established or continued under the *Act* or regulations.

4002 For the complaints inquiry committee and the practice review committee, the Board may appoint a vice-chair who will assume the powers and duties of the chair when the chair is not able to act for any reason.

4003 If the vice-chair has not been appointed pursuant to by-law 4002 or in the absence of the chair and vice-chair, the committee may elect a person to serve as vice-chair.

4100 ACTING REGISTRAR AND EXECUTIVE DIRECTOR

4101 If the registrar or Executive Director is absent or for any reason cannot act, the Executive Director shall appoint a person as acting registrar or Executive Director and that person, while so acting, has the powers and shall perform the duties of the registrar or Executive Director.

4102 If for any reason the Executive Director is unable to appoint an acting registrar or Executive Director in accordance with by-law 4101, the Board shall appoint a person as acting registrar or Executive Director and that person, while so acting, has the powers and shall perform the duties of the registrar or Executive Director.

PART 5

RESIGNATION, SUSPENSION, CANCELLATION AND RE- INSTATEMENT OF REGISTRATION

5000 RESIGNATION OF A MEMBER

5001 Any member who is not in arrears for dues or other indebtedness payable to the Association is entitled to resign from membership, provided no complaint against the member is pending, by giving to the registrar notice in writing of intention to resign, and such resignations shall become effective at the date of acceptance by the registrar.

5002 Members whose resignations are received by the registrar within ten days after the commencement of a fiscal year shall not be liable for the annual dues for that fiscal year.

5003 Any member who resigns may be re-admitted by the registrar upon such terms as the Board approves.

5100 SUSPENSION AND CANCELLATION

5101 Any registrant who is in default as to:

- (a) payment of fees within 30 days after the fees become payable;
- (b) provision of information required under the RAPA regulations, including sections 4, 12, 17, 21, 22(3), and 25 within 30 days after the fees become payable;
- (c) payment of practice review costs within 60 days of the date of the statement of costs prepared pursuant to Board policy;
- (d) compliance with liability insurance requirements and providing evidence of such compliance by the date specified in by-law 9004 or such further time granted by the registrar; or
- (e) compliance with continuing competence and educational requirements and providing evidence of such compliance by the date specified by the registrar

shall, without further notice, be suspended from registration by the Board. At the time of suspension, the Board shall prescribe conditions under which the suspension may be lifted. The registrar shall notify the registrant, in writing, of the suspension and the conditions under which the suspension may be lifted.

5102 Where a registrant has been suspended under by-law 5101 and the suspension has not been lifted within sixty days of the date of the suspension, the Board may, without further notice to the registrant, cancel the registration. Such a former registrant may be re-admitted by the registrar upon such terms as the Board approves.

5103 A registrant whose registration is suspended under by-law 5101 shall continue to comply with the *Act*, regulations, by-laws and rules of professional conduct including the payment of annual dues.

5104 A registrant who has resigned or whose registration is suspended or cancelled under by-law 5101 may not

- (a) use the designation "Certified General Accountant", "Fellow of the Certified General Accountants", "comptable général agréé", "comptables généraux agréés", "fellow de la comptable général agréé", "fellow de les comptables généraux agréés", "comptable général licencié", "comptables généraux licenciés", "comptable général accrédité", "comptables généraux accrédités", "fellow de la comptable général licencié", "fellow des comptables généraux licenciés" "fellow de la comptable général accrédité", "fellow des comptables généraux accrédités", or the letters "C.G.A." or "F.C.G.A.",
- (b) represent expressly or by implication that they are a registrant of the Association, or
- (c) include their name in the name of a public accounting practice registered with the Association.

Bylaw 5100 amended by Board Resolution 08-25 on 23 May 2008
Ratified by Membership at 2008 AGM on 10 October 2008

5105 **Any registrant engaged in any aspect of a public accounting practice without being registered as such, or who otherwise violates Bylaw 5104, shall be liable for a fine being the aggregate of \$1,000 plus three years of the registrant's current public accounting registration fees.**

Bylaw 5105 added by Board Resolution 11-05 on November 26, 2010
Amended and Ratified by Membership at 2011 AGM on November 8, 2011

5200 RE-INSTATEMENT OF ACTIVE REGISTRATION

5201 Any registrant whose resignation has been accepted by the registrar, or whose registration has been cancelled pursuant to by-law 5102, may apply in writing to the registrar for reinstatement of registration.

5202 The registrar shall have the power to refuse or grant an application for reinstatement under by-law 5201 under conditions prescribed by the Board.

5203 If the registrar refuses an application for reinstatement under by-law 5201, the applicant shall have the right to appeal to the appeal tribunal.

5204 A registrant who has been suspended other than under Part 5 or 6 of the *Act*, shall be reinstated as a registrant if the registrant has provided evidence to the registrar of compliance with all conditions prescribed by the Board for the lifting of the suspension, including payment of all fees and costs prescribed by the Board.

5205 Rescinded 10 October 2008

5206 Rescinded 10 October 2008

Bylaw 5200 amended by Board Resolution 08-25 on 23 May 2008
Ratified by Membership at 2008 AGM on 10 October 2008

PART 6

CATEGORIES OF MEMBERS

6000 HONORARY MEMBERS

6001 An individual who has rendered conspicuous services to the Association either in the advancement of its educational objects or its general welfare or by material contributions to the Association may by the unanimous vote of the members of the Board present at any regularly scheduled meeting of the Board, be elected to Honorary Membership therein.

6002 An Honorary Member may not use the designation "C.G.A.", but may use the designation "C.G.A. (Hon.)". An Honorary member shall not be eligible for nomination to the Board or to vote on matters on which members may vote and shall not have any other rights conferred on registrants in the *Act*, regulations or by-laws.

6100 LIFE MEMBERS

6101 Life membership may be granted to any member in good standing by a resolution of the Board, provided such resolution is approved by at least two-thirds of the members of the Board.

PART 7

PRACTICE STANDARDS

7000 PUBLIC ACCOUNTING PRACTICE

7001 The standards for public accounting practice include

- (a) generally accepted accounting principles,
- (b) generally accepted standards for assurance engagements,
- (c) generally accepted auditing standards,
- (d) generally accepted standards for review engagements,
- (e) standards described in the rules of professional conduct, and
- (f) any other standard prescribed by the Board.

7002 The Board may establish policies for public accounting practice including, but not limited to,

- (a) categories of registrants that may provide audit or review engagements,
- (b) standards for completion of audit or review engagements, and
- (c) respecting supervision of registrants who provide audit or review engagements.

7003 Upon the temporary or permanent cessation of a public accounting practice, the member designated pursuant to section 47(d) of the *Act* or such member's partners, associates or personal representatives shall notify the Association forthwith of:

- (a) the date on which the practice ceased,
- (b) the name, address and telephone number of any transferee, and
- (c) if a transferee has not been arranged, the names and addresses of the member's clients, together with information as to the location of both the member's files and records and any client records which have not been returned to the client.

7004 Any member who ceases practice under by-law 7003 shall retain a copy of all files which shall remain subject to a practice review and any such member who subsequently re-registers as a public accounting firm shall, prior to recommencing the practice of public accounting or accepting public accounting assignments, be subject to a practice review.

PART 8

FORMS AND NOTICES

8000 FORMS AND NOTICES

- 8001 Information required to be submitted to the registrar or the Board under the *Act*, regulations or by-laws shall be submitted in the form and by means, including by electronic means, prescribed by the registrar.

PART 9

PROFESSIONAL LIABILITY INSURANCE

9000 PROFESSIONAL LIABILITY INSURANCE

- 9001 A registrant registered under sections 46, 48 or 50 of the *Act* is required to carry professional liability insurance in the coverage and at such minimum amount as determined by the Board.

Amended by Board Resolution 04-11, Ratified at 2004 AGM

- 9002 Beginning on January 1, 2006, a registrant who is not required to register under sections 46, 48 or 50 of the *Act* but who prepares tax returns or other statutory information filings to the public, where a fee is charged for such tax return or other statutory information filing, is required to carry professional liability insurance in the coverage and at such minimum amount as determined by the Board.

Amended by Board Resolution 04-11, Ratified at 2004 AGM

- 9003 Notwithstanding Bylaw 9002, a registrant who prepares tax returns or other statutory information filings to the public in the course of the registrant's employment is not required to carry professional liability insurance for the tax returns or other statutory information filings prepared in the course of that employment if the registrant provides evidence satisfactory to the registrar that the registrant is involved in an arm's length relationship, as defined in the *Income Tax Act*, with the registrant's employer or provides evidence satisfactory to the registrar that the registrant's employer has professional liability insurance.

- 9004 Each registrant who is required to carry professional liability insurance or show evidence that the registrant's employer carries professional liability insurance shall provide proof of insurance prior to commencement of the practice and, thereafter, annually on or before August 1 in such form and by such means as may be prescribed by the registrar.

Bylaw 9000 amended by Board Resolution 05-18 on 05 March 2005
Ratified by Membership at 2005 AGM on 07 October 2005

PART 10

PRACTICE REVIEW

10000 RULES OF PRACTICE REVIEW

10001 The Board shall approve rules of practice review which govern

- (a) the engagements of public accounting firms and professional service providers that are subject to a practice review,
- (b) the manner in which a practice review is conducted,
- (c) costs recoverable from a public accounting firm or professional service provider for conduct of the practice review.

10002 Where costs are determined in accordance with by-law 10001(c) the registrar shall prepare and sign a statement of costs and shall mail the statement to the public accounting firm or professional service provider. These costs become a debt due to the Association.

10003 The Rules of Practice Review shall be published in electronic or other means and made available to any registrant who requests them, and shall be forwarded to any registrant registered under sections 46, 48 or 50 of the *Act*, upon initial registration, and, in respect of any amendments, at such time as the Rules are amended.

10100 Services Subject to Practice Review

10101 Public accounting firms and professional service providers that provide any of the following services are subject to a practice review:

- (a) assurance engagements;
- (b) specified auditing procedures engagements;
- (c) compilation engagements; and
- (d) income tax services

Amended by Board Resolution 04-21; Ratified by 23 October 2004 AGM

PART 11

MAINTAINING AND PUBLISHING INFORMATION

11000 NOTICE OF RESIGNATION PURSUANT TO SECTION 75, OR A DECISION OF A DISCIPLINE TRIBUNAL OR APPEAL TRIBUNAL

11001 If a registrant or former registrant has a suspension, a resignation or a cancellation for registration, or a restriction on practice from

- (a) a finding of unprofessional conduct,
- (b) a sanction agreement under section 74(1) of the *Act*, or
- (c) a voluntary resignation under section 75 of the *Act*,

notice of the suspension, resignation, cancellation or restriction on practice, shall be published

- (i) to all members of the Association;
- (ii) to members of the public by having the notice on the Association's website:
 - for a period of 10 years in the case of a cancellation or resignation;
 - for a period of one year in the event of a suspension or restriction on practice or for such longer period of time that the suspension or restriction on practice is in effect;
 - or until the registrant or former registrant is re-instated under the *Act*;
- (iii) to any other accounting organization in Alberta, to any organization outside of Alberta that regulates accounting and to any other professional organization in which the registrant or former registrant is known to hold concurrent membership at the time of the suspension, resignation, cancellation or restriction on practice;

and

shall be further published as ordered by the discipline tribunal or appeal tribunal.

11002 If a registrant or former registrant has

- (a) had a finding of unprofessional conduct, or
- (b) entered into a sanction agreement under section 74(1) of the *Act*,

notice of any other order made (other than an order addressed in Bylaw 11001) may be published

- (i) to all members of the Association;
- (ii) to members of the public by having the notice on the Association's website for a period of one year or for such period as ordered by the discipline tribunal or appeal tribunal;
- (iii) to any other accounting organization in Alberta, to any organization outside of Alberta that regulates accounting and to any other professional organization in which the registrant or former registrant is known to hold concurrent membership at the time of the suspension, resignation, cancellation or restriction on practice;

and

shall be further published as ordered by the discipline tribunal or appeal tribunal, or if there is no direction from the discipline tribunal or appeal tribunal, may be published in such manner as the discipline tribunal secretary or the appeal tribunal secretary may determine.

11100 MAINTAINING INFORMATION IN THE CASE OF FINDINGS OF UNPROFESSIONAL CONDUCT

11101 If a registrant or former registrant has

- (a) had a finding of unprofessional conduct,
- (b) entered into a sanction agreement under section 74(1) of the *Act*, or
- (c) voluntarily resigned under section 75 of the *Act*,

the Association shall maintain as information concerning such registrant or former registrant the information described in by-law 11102 for such period of time as required by the regulations.

11102 Information to be maintained under by-law 11101 shall include:

- (a) a copy of the decision of the discipline tribunal, appeal tribunal or Court of Appeal, as the case may be, as well as such evidence of compliance with any orders as is determined necessary by the discipline tribunal secretary,
- (b) copies of correspondence with the complainant, the registrant, and other parties forming part of the discipline order,
- (c) a summary of any findings of unprofessional conduct and orders made as a result of the findings,
- (d) a sanction agreement,
- (e) any relevant information concerning a sanction agreement,
- (f) a summary of admissions and terms of a sanction agreement,
- (g) an application to resign under section 75 of the *Act*,
- (h) any conditions on the acceptance of a resignation under section 75 of the *Act*, or any conditions to be met before the investigated party is entitled to apply for reinstatement of registration, and
- (i) a copy of any notice, posting or publication made resulting from the decision, sanction agreement or resignation under section 75 of the *Act*.

11200 HEARING RECORDS

- 11201 When the discipline tribunal secretary or appeal tribunal secretary receives a decision and/or the record of proceedings of a hearing of a discipline tribunal or appeal tribunal, as the case may be, the secretary shall
- (a) prepare a summary of the findings of unprofessional conduct made with respect to a registrant or former registrant and orders made as a result of the findings,
 - (b) provide a copy of the decision to the registrar to retain as information concerning the registrant or former registrant,
 - (c) if an appeal has been made, prepare an agreed statement of facts in accordance with agreement of the parties to the appeal,
 - (d) return original exhibits to the person who entered them when all appeal periods have expired, and
 - (e) retain the record of proceedings for the period required by the regulations or at such later date as directed by the hearing tribunal roster Chair.

11300 MAINTAINING INFORMATION WITH RESPECT TO REGISTRANTS AND FORMER REGISTRANTS

- 11301 In addition to the information kept and maintained under section 27 of the *Act*, the Association or its designate shall keep and maintain the information with respect to registrants and former registrants as directed by the Board.

PART 12

DISCIPLINE AND APPEAL TRIBUNAL COSTS

12000 COSTS TO BE INCLUDED

- 12001 For the purposes of sections 93, 94, 97, & 112(6) of the *Act*, the CIC, the discipline tribunal, or the appeal tribunal may order costs to be paid by a member or investigated party, which may include
- (a) the expense of
 - (i) the members constituting the CIC,
 - (ii) the person conducting the preliminary investigation, and
 - (iii) any other person involved in the proceedings,

- (b) the fees and disbursements payable to the counsel acting on behalf of:
 - (i) the CIC,
 - (ii) the discipline tribunal,
 - (iii) the appeal tribunal, and
 - (iv) the Association, and
- (c) any other costs incurred by the Association related to the investigation and hearing.

12100 STATEMENT OF COSTS

12101 Where costs are determined in accordance with by-law 12001 the registrar shall prepare and sign a statement of costs and shall mail the statement to the registrant.

12200 PAYMENT OF COSTS

12201 The member or investigated party shall pay such costs as have been ordered by:

- (a) the discipline tribunal - Costs assessed in relation to the *Act* section 94 are to be paid within 30 days, or any other period that the discipline tribunal may determine
- (b) the appeal tribunal - Costs assessed in relation to the *Act* 112(6) are to be paid within 30 days, or any other period that the appeal tribunal may determine
- (c) the Professional Conduct Hearing Committee - Costs assessed in relation to the *Certified General Accountants Act* section 71(1) are to be paid within 30 days, or any other period that the Professional Conduct Hearing Committee may determine
- (d) Appeals Committee – Costs assessed in relation to the *Certified General Accountants Act* section 83(1) are to be paid within 30 days, or any other period that the Appeals Committee may determine

from the date on which the statement of costs is mailed. If the costs are not paid within this time period, the registration of the registrant shall be cancelled, unless the discipline tribunal, appeal tribunal, Professional Conduct Hearing Committee or Appeals Committee otherwise directs.

12300 APPEAL

12301 A member may, within thirty days of receiving the statement of costs, appeal a decision of the Professional Conduct Hearing Committee under the *Certified General Accountants Act* to the appeal tribunal who may quash, vary or confirm the order of the Professional Conduct Hearing Committee or substitute or make a finding or order of its own.

PART 13

PROFESSIONAL CORPORATIONS AND LIMITED LIABILITY PARTNERSHIPS

13000 APPROVAL OF ARTICLES OF A PROFESSIONAL CORPORATION

- 13001 Pursuant to section 39 of the *Act*, a member or members proposing to incorporate a professional corporation shall provide to the registrar
- (a) a request to approve the articles of incorporation,
 - (b) the professional corporation's name and business address,
 - (c) executed original copies of the proposed articles, and
 - (d) any other information requested by the registrar.

13100 INFORMATION TO BE RETAINED REGARDING PROFESSIONAL CORPORATIONS

- 13101 The registrar shall keep and maintain a register of professional corporations containing the following information with respect to each professional corporation:
- (a) the name and registered office of each professional corporation,
 - (b) a list of all shareholders of the professional corporation, and
 - (c) such further particulars as may be directed by the Board.

- 13102 The registrar may delete any information on a professional corporation five years after the cancellation of registration of such professional corporation unless otherwise specified in the *Act*, the regulations or these by-laws.

- 13103 If the registration of a professional corporation is suspended or cancelled, the registrar shall notify the Registrar of Corporations and the shareholders of the reason for such suspension or cancellation and may provide such other information regarding the suspension or cancellation as may be requested by the Registrar of Corporations.

13200 ELIGIBILITY REQUIREMENTS FOR REGISTRATION AS A LIMITED LIABILITY PARTNERSHIP

- 13201 A partnership that is in compliance with the regulations or that is otherwise eligible to be registered as a public accounting firm pursuant to Part 3 of the *Act* is eligible to be registered as an Alberta limited liability partnership, or an extra-provincial limited liability partnership, under Part 2.1 of the *Partnership Act*, upon complying with the requirements of that act.

PART 14

SPECIALISTS

14000 SPECIALISTS

- 14001 Specialist categories for members may be established by the Board.
- 14002 The Board may establish requirements for registration and continuation as a specialist. Such requirements shall include:
- (a) education,
 - (b) experience,
 - (c) examinations, and
 - (d) continuing professional education requirements.
- 14003 Upon establishment of a specialist category under by-law 14001, and requirements for registration and continuation as a specialist under by-law 14002 by the Board, the registrar shall determine and publish the registration and continuation process. An application for registration and continuation as a specialist shall be subject to approval by the registrar.
- 14004 The Board shall establish the name of each specialist category established under by-law 14001 and approve a designation that registrants in the specialist category may use to indicate that they have been approved under by-law 14003.
- 14005 No registrant shall hold out entitlement to engage in a specialty unless that registrant has met the requirements of by-law 14002 and has been approved under by-law 14003.