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BYLAWS UNDER RAPA

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NOTE: The date appearing at the end of each Bylaw indicates the annual meeting at which the Bylaw was confirmed by the members. If there is no date, it is the date of proclamation of RAPA (September 13, 2001).

PART 1 - DEFINITIONS

100 Definitions

For purposes of interpreting the Bylaws and the Rules of Professional Conduct and related Guidelines, the following definitions shall apply:

- a) **“accountability relationship”** means a relationship that exists where one part 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 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.
- c) **“accredited organization”** means
 - i) the Canadian Institute of Chartered Business Valuators;
 - ii) the Canadian Association of Insolvency & Restructuring Professionals
 - iii) the Institute of Internal Auditors, or
 - iv) the ISACA
- d) **“Act”** means the Regulated Accounting Profession Act.
- e) **“advertise”** means the making by or on behalf of a member, any oral or written representation to the public, by any means whatsoever, concerning services offered by the member as a chartered accountant or in the member’s public accounting practice or a related business or practice (as referred to in the Rules of Professional Conduct) or in the generality of the foregoing, includes the making of any such representation on stationery, or in any announcement, business card, brochure, leaflet, pamphlet, sign, notice, or other document or printed or written matter, as well as in any newspaper, magazine, journal or other periodical, or by means of any broadcast by radio, television or other means, and “advertisement” and “advertising” shall have corresponding meanings;
- f) Intentionally left blank
- g) **“appeal tribunal”** means an appeal tribunal convened by the Institute’s appeal tribunal roster chair under Section 124 of the Act.

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- h) **“appeal tribunal roster chair”** means the individual appointed by the Council under Section 122(2) of the Act as appeal tribunal roster chair or vice chair.
- i) **“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.
- j) **“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.
- k) **“bankrupt”** means a person who has made an assignment or against whom a receiving order has been made pursuant to the *Bankruptcy and Insolvency Act*.
- l) **“bylaws”** means the bylaws made by the Council under Section 15 of the Act.
- m) **“chartered accountant”** means an individual who is registered with the Institute in accordance with Part 3 of the Act as a chartered accountant and whose registration is in good standing.
- n) **“chartered accountant in charge”** means the chartered accountant designated under Section 47(d) of the Act.
- o) **“Complaints Inquiry Committee (CIC) chair”** means the individual designated by the Council as chair of the Complaints Inquiry Committee under Section 121(2)(a) or a complaints inquiry member designated by the CIC chair to act on behalf of the chair.
- p) **“CIC secretary”** means the individual appointed by the Council as secretary of the Complaints Inquiry Committee under Section 125(a) of the Act or an individual designated by the CIC secretary to act on behalf of the secretary.
- q) **“CICA Handbook”** means the CICA Handbook published by the Canadian Institute of Chartered Accountants as amended from time to time.
- 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) **“complaint”** means a complaint made to the Institute under Section 67 of the Act.
- t) **“Complaints Inquiry Committee” or “CIC”** means a complaints inquiry committee appointed by the Council under Section 121 of the Act.

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- u) **“conduct”** includes an act or omission, whether or not the conduct relates to the professional activities of a registrant or former registrant.
- v) **“Council”** means the Council of the Institute.
- w) **“cross-referenced”** means, in relation to a public accounting practice and one or more other businesses or practices:
 - i) reference in the advertising, promotional or other material of any of them to any of the others; or
 - ii) use by any of them of any name, word, design or other feature or characteristic of presentation or communication;
which, in the view of a reasonable observer, would imply that the public accounting practice, or any of its proprietors:
 - iii) has proprietary interest or management influence in any of the other businesses or practices; or
 - iv) has any other ongoing economic association or relationship with any of the other businesses or practices.
- x) **“discipline tribunal”** means a discipline tribunal convened by the Institute’s discipline tribunal roster chair under Section 123 of the Act.
- y) **“discipline tribunal roster chair”** means the individual appointed by the Council under Section 122(2)(a) as discipline tribunal roster chair or vice chair.
- z) **“Executive Director”** means the individual appointed as Executive Director of the Institute in accordance with the resolutions.
- aa) **“foreign accounting organization”** means a professional accounting organization in a country other than Canada having objects similar to the objects of the Institute and that grants a professional accounting designation.
- bb) **“former Act”** means any Act that regulated chartered accountants before the *Regulated Accounting Profession Act* began to regulate chartered accountants.
- cc) **“former registrant”** means a person or firm that was but is no longer registered with the Institute under the Act or a former Act.
- dd) **“incident”** means any alleged occurrence, error, omission or negligent act in rendering or failing to render professional services which any reasonable person would expect to give rise to a claim.
- ee) **“insolvent person”** has the meaning used in the Bankruptcy and Insolvency Act to refer to a person who is not bankrupt and who resides or carries on business in Canada, whose liability to creditors provable as claims under the Act amount to \$1,000, and:
 - i) who is, for any reason, not able to meet obligations as they generally become due;

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- ii) who has ceased paying current obligations in the ordinary course of business as they generally become due; or
- iii) the aggregate of whose property is not, at a fair valuation, sufficient, or, if disposed of at a fairly conducted sale under legal process, would not be sufficient to enable payment of all obligations, due and accruing due. **[2002]**
- ff) **“Institute”** means the Institute of Chartered Accountants of Alberta.
- gg) **“investigated party”** means:
 - i) a registrant; or
 - ii) a former registrant in respect of conduct occurring when the person or firm was registered with the Institute under this Act or a former Act;

whose conduct is the subject of proceedings under Part 5 or Part 6 of the Act.
- hh) **“investigator”** means an individual to whom a matter is referred for investigation by the Institute’s CIC chair under Part 5 of the Act.
- ii) **“member”** when used in reference to the Institute, means a chartered accountant.
- jj) **“part-time office”** means an office in which management is not normally accessible throughout the usual business hours of the community in which the office is located.
- kk) **“practice review”** means a review by the Institute of the practice of a public accounting firm or a professional service provider that practices in any area specified by the Bylaws.
- ll) **“practice review committee”** means the practice review committee of the Institute established under Section 53 of the Act.
- mm) **“practice standards”** means the standards established by the Council under Sections 15(1)(i) and (m) of the Act.
- nn) **“profession”** means the profession of chartered accountancy.
- oo) **“professional colleague”** means a member or public accounting firm registered with the Institute or with a provincial institute.
- pp) **“professional corporation”** means a professional corporation incorporated under the *Business Corporations Act* and registered with the Institute.
- qq) **“professional service provider”** means a registrant that is registered with the Institute in accordance with part 3 of the Act as a professional service provider.
- rr) **“provincial institute”** means an institute or order of chartered accountants incorporated in a territory or province of Canada other than Alberta.

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- ss) **“public accountant”** means a person who either alone or in partnership with others engages in a public accounting practice.
- tt) **“public accounting firm”** means a registrant that is registered with the Institute in accordance with Division 4 or 6 of Part 3 of the Act as a public accounting firm.
- uu) **“public accounting practice”** means 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; and
 - vii) preparation of a tax return or other statutory information filing, if prepared in conjunction with any service referred to in sub clauses (i) to (vi).
- vv) **“public member”** means a public member appointed to the Council or to the Institute’s roster of public members pursuant to Section 20 of the Act.
- ww) **“record keeping”** means the assembly, classification or summarization of information manually or by mechanical means, but does not include the analysis or interpretation of the information or the results.
- xx) **“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.
- yy) **“registrant”** means:
- i) a chartered 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 with the Institute under Part 3 of the Act.
- zz) **“registrar”** means the registrar the Institute appointed under Section 29 of the Act.

- aaa) **“registration”** means the registration of a registrant by the Institute in accordance with Part 3 of the Act.
- bbb) **“registration committee”** means a registration committee established by the Council under Section 30 of the Act.
- ccc) **“regulations”** means regulations of the Institute made under Section 14 of the Act.
- ddd) **“related business or practice”** means a business or practice which is related to a public accounting practice by reason of being cross-referenced:
 - i) with a public accounting practice; or
 - ii) with any other business or practice which is cross-referenced with a public accounting firm.
- eee) **“resolution”** means a resolution made by the Council under Section 17 of the Act.
- fff) **“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.
- ggg) **“rules of professional conduct”** means rules governing professional conduct made or adopted by the Council under Section 18 of the Act.
- hhh) **“sanction agreement”** means an agreement entered into by the Institute’s Complaints Inquiry Committee under Section 74 of the Act.
- iii) Intentionally left blank
- jjj) Intentionally left blank
- kkk) **“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.
- lll) **“student”** means an individual who is registered with the Institute in accordance with Part 3 of the Act as a student.
- mmm) **“training office”** means a public accounting firm or other entity approved by the Registration Committee that meets the requirements in the regulations.

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nnn) **“trust”** is a relationship which arises whenever a person (trustee) is compelled in equity to hold property for the benefit of some persons (cestuis que trust) or for some object permitted by law in such a way that the real benefit of the property accrues, not to the trustee, but to the beneficiaries or other objects of the trust. (from Keaton, “The Law of Trusts,” 11th edition). [2014]

101 Singular Includes Plural

In these Bylaws, words importing the singular number only include the plural number.

PART 2 – MEETINGS, NOTIFICATIONS AND VOTING

200 Meetings and Voting

- 200 The annual meeting of the Institute shall be held within 8 months of the Institute's fiscal year end and at such time and place as the Council shall determine.
- 201 Special meetings of the Institute may be held whenever the Council considers it expedient for the purpose of dealing with any matter relating to the affairs of the Institute.
- 202 Any meeting of the Institute may be held at such times and places and in such manner as the Council shall determine, including by means of telephone, electronic or other communication facilities that will permit all persons participating in the meeting to communicate with each other.
- 203 Council may submit a matter to a membership vote. **[2013]**

210 Notices and Voting Material

- 210 Whenever the Executive Director is to:
- notify chartered accountants concerning nominations for election to the Council or an annual or special meeting of the Institute, or
 - provide a ballot or voting document for voting on members of the Council, regulations, bylaws, rules of professional conduct or any matter specified by the Council,
- such notice, ballot or voting document may be sent by mail, courier, electronic, telecommunication or other appropriate means to every member as a date of distribution in a voting package containing:
- a statement of the issue to be ratified or a ballot with the names of all candidates for Council;
 - a means to indicate support or rejection;
 - a means to return the ballot; and
 - a deadline for returning the ballot. **[2013]**
- 211 For purposes of Bylaw 210, any notice, ballot or voting document sent to a chartered accountant shall be deemed to have been received on the third day following the date on which it was sent.

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- 212 Accidental omission or failure to notify of nomination, annual or special meetings or to provide ballots or voting documents to one or more chartered accountants, not exceeding 5% of the total membership so entitled, shall not invalidate any election of the Council, meeting of the Institute or ratification of any regulation, bylaw, rule of professional conduct or any other matter on which such vote has been taken.

220 Appointment of Scrutineers

- 220 The Council shall annually appoint a chartered accountant as Chief Scrutineer to oversee votes by the membership. The Chief Scrutineer shall establish such procedures as are necessary for governing any member vote.
- 221 The Chief Scrutineer shall appoint at least 2 chartered accountants to serve as scrutineers for any vote.

230 Voting

- 230 At any meeting of the Institute, 25 chartered accountants may demand that the voting upon any question before the meeting be by ballot.
- 231 At every meeting of the Institute, every chartered accountant present is entitled to vote.
- 232 For any ballot sent to a chartered accountant for voting on members of the Council, regulations, bylaws, rules of professional conduct or any matter specified by the Council, any chartered accountant may vote once. **[2013]**
- 233 Unless specified otherwise in these bylaws, matters on which a vote by ballot is being held shall be determined by the majority of valid voting ballots received by the Institute.
- 234 Unless specified otherwise in these bylaws, matters on which a vote is taken other than by ballot shall be determined by the majority of votes of those members present at the meeting and in the case of an equality of votes, the presiding officer has a deciding, as well as a casting, vote.
- 235 The Council may establish such procedures as are necessary for governing the holding of a vote on any matter not specified in the Act, regulations or these bylaws.

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PART 3 - COUNCIL

300 Council Membership

- 300 The Council members shall hold office for two year terms.
- 301 The Council shall consist of three public members appointed pursuant to the Act and nine elected chartered accountants.
- 302 The number of members of the Council to be elected shall be determined by the number of vacancies at that time in the membership of the Council.

310 Vice President Deemed Elected

- 310 Notwithstanding Bylaw 300, a Vice President whose term on the Council expires shall be deemed to have been elected a member of the Council for a succeeding one (1) year term.

320 Limitation of Terms on Council

- 320 With the exception of a chartered accountant holding the office of Vice President or President, any person who has been a member of the Council for six (6) consecutive years shall retire, and is not eligible for re-election until the annual meeting next following such member's retirement. Unless otherwise provided by the Council, the term of a member of the Council who serves as President shall terminate upon the expiry of such member's term as President.

330 Nomination and Election of Council Members

- 330 The election of the Council members shall be held annually by ballot and the results shall be announced at the annual meeting.
- 331 Subject to the provisions of Bylaw 320, any chartered accountant resident in Alberta may be nominated for election to the Council.
- 332 At least 60 days prior to the annual meeting, the Executive Director shall notify all chartered accountants, except honorary members, that nominations for election to the Council must be received by the Executive Director at least 45 days before the date of the annual meeting. Nomination forms shall accompany such notification.
- 333 A voting document for the election of the Council members shall be sent to each chartered accountant at least 20 days before the day of the annual meeting.

- 334 Any nomination of a candidate for election to the Council shall:
- a) be in writing and signed by two other chartered accountants;
 - b) have the written consent of the nominee appended thereto; and
 - c) be received by the Executive Director at least 45 days before the date of the annual meeting.
- 335 In case of a tie in the vote for the last vacancy or vacancies in an election of the Council, the tie shall be broken by lot drawn privately by the scrutineers.

340 Resignations and Vacancies

- 340 A Council member who wishes to resign from the Council shall give notice in writing to the Council, and on acceptance of such member's resignation, the member's position on the Council becomes vacant.
- 341 A Council member's position on the Council is vacated if for any reason, the Council member's registration as a chartered accountant is suspended or cancelled or if the Council member dies.

350 Filling Vacancies

- 350 If the required number of members of the Council is not nominated or elected or a vacancy occurs in the number of elected Council members, the remaining or continuing members of the Council may appoint any chartered accountant resident in Alberta to fill the vacancy for the duration of its term.

PART 4 – INFORMATION MAINTAINED AND FORMS

400 Information Available to the Public

- 400 Pursuant to Section 27(1)(d) of the Act, the Institute or its designate shall maintain and provide to the public during regular business hours, the following information with respect to each registrant, if applicable:
- a) employer name or name under which the practice is conducted;
 - b) business mailing and email addresses and phone and fax numbers;
 - c) designations under the Act, regulations or these Bylaws which the registrant is permitted to use;
 - d) whether the registrant is a training office;
 - e) whether the registrant is approved as a specialist;
 - f) for public accounting firms, the name of the person designated under Section 47(d) of the Act; and
 - g) for public accounting firms, whether any office is a part-time office. [2012]

410 Information Kept and Maintained by the Institute

- 410 In addition to the information kept and maintained under Section 27 of the Act, the Institute or its designate shall keep and maintain the following information with respect to registrants and former registrants:
- a) application forms and supporting documentation and evidence;
 - b) date of registration;
 - c) identification number;
 - d) date and decision of Registration Committee or its designate on applications for registration or applications for approval as a specialist, or training office;
 - e) any restriction or condition on a registrant's registration, approval or practice;
 - f) any undertakings given to the Institute or its designate, or committees or bodies established by the Act or a former Act, regulations, bylaws or the Council;
 - g) any finding of unprofessional conduct or conduct unbecoming a chartered accountant under the Act or a former Act and any orders resulting from such finding;
 - h) for any complaint, the complaint, any response, investigator's report and correspondence regarding the disposition of the complaint;
 - i) registration and approval status history;
 - j) other professional designations, if known;

- k) membership certificates or permits issued;
- l) reports provided for maintaining registration under Section 51(1) of the Act or the regulations;
- m) the basis for the calculation of fees;
- n) for a student:
 - i) courses taken and courses successfully completed,
 - ii) marks on examinations,
 - iii) experience completed at a training office, and
 - iv) date of birth and sex.
- o) for a member:
 - i) information obtained while a student,
 - ii) basis for qualification,
 - iii) memberships in other provincial institutes, if known, and
 - iv) date of birth and sex.
- p) for a professional corporation:
 - i) the names, addresses and ownership details for all shareholders of the professional corporation, and
 - ii) the names and addresses of all directors of the corporation.
- q) for a public accounting firm:
 - i) the principals, partners, directors or shareholders,
 - ii) the name of the designated contact person at each office location, and
 - iii) the mail and email address and telephone and fax number for each office location.
- r) for a professional service provider:
 - i) other registrants who will be practicing with that professional service provider, and
 - ii) a plan of how the professional service provider shall maintain client files, such that each client file shall be separate and accessible for practice review purposes.
- s) for a public accounting firm or professional service provider:
 - i) names under which the public accounting firm or professional service provider practices,
 - ii) names of any related business or practice,
 - iii) areas of practice, and

- iv) the insurance policy number and the name of the insurer that holds the professional liability insurance maintained by the public accounting firm or professional service provider.
 - t) Any other information directed by the Council. **[2012]**
- 411 The registrar may delete any information on a professional corporation five (5) years after the cancellation of registration of such professional corporation unless otherwise specified by the Act, the regulations or these Bylaws.
- 412 All registrants, by their applications for initial registration, maintenance of registration, approval as a specialist or training office, or by providing information by other means shall consent and be deemed to have consented to allowing the Institute or its designate to keep and maintain the information referred to in Section 27 of the Act and Bylaws 400 and 410. **[2012]**
- 413 Registrants shall provide to the Institute, changes to information set out in section 27 of the Act or to changes to information set out in Bylaw 410, in a timely manner. **[2011]**

420 Information to be Maintained for Finding of Unprofessional Conduct, Sanction Agreement or Voluntary Resignation under Section 75 of the Act

- 420 If a registrant or former registrant has:
- a) been found guilty of unprofessional conduct;
 - b) entered into a sanction agreement; or
 - c) voluntarily resigned under Section 75 of the Act;
- the Institute shall maintain as information concerning such registrant or former registrant:
- i) 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,
 - ii) a copy of correspondence to the complainant, the registrant, and other parties forming part of the discipline order,
 - iii) a summary of any findings of unprofessional conduct and orders made as a result of the findings,
 - iv) a sanction agreement,
 - v) any relevant information concerning a sanction agreement,
 - vi) a summary of admissions and terms of a sanction agreement,
 - vii) an application to resign under Section 75 of the Act,

- viii) 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
- ix) a copy of any notice, posting or publication made resulting from the decision, sanction agreement or resignation under Section 75 of the Act.

430 Hearing Records

- 430 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 the appeal book 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) destroy the record of proceedings one (1) year after all appeal periods have expired or at such later date as directed by the discipline or appeal tribunal roster chair. **[2014]**

440 Forms

- 440 All forms for application for or continuance of:
- a) registration under Part 3 of the Act;
 - b) permission to use the CA, FCA or CPA designation
 - c) permission to use specialty names, initials or abbreviations; or
 - d) approval as a training office
- shall contain such information and be in the form prescribed by the Registration Committee. **[2012]**
- 441 Practice Review Forms
Subject to s. 61(a) of the Act, all forms to be utilized in the practice review process are to be approved by the Director of Practice Review. **[2014]**
- 442 Discipline and Appeal Forms
All forms used in the disciplinary process and all appeal processes must conform with Council Resolutions and be approved by the Senior Director, Regulatory Affairs. **[2014]**

445 Information Available

- 445 The following information about registrants or former registrants will be provided, upon request:
- a) date of registration;
 - b) category of registrant;
 - c) basis of qualification for registration;
 - d) registrants approved to train students;
 - e) date of birth, if required to establish identity;
 - f) name of current employer or firm in which the registrant has a proprietary interest;
 - g) former name of a public accounting firm;
 - h) business phone number, fax and email addresses;
 - i) status history of any registrant;
 - j) current status of a specific complaint, only if the request provides the registrant's name and details of the complaint;
 - k) outstanding allegations of unprofessional conduct that have been referred to the Discipline Tribunal Roster Chair and the date, time and place of scheduled hearings;
 - l) outstanding matters under appeal that have been referred to the Appeal Tribunal Roster Chair and the date, time and place of scheduled hearings; and
 - m) any other information requested if the information is in the possession of the Institute and the registrant or former registrant authorizes its release in writing. **[2013]**

PART 5 - APPOINTMENTS

500 Acting Registrar and Executive Director

- 500 If the registrar or the Executive Director is absent or for any reason cannot act, or when there is a vacancy in the office, the Council may appoint any 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.

510 Committees

- 510 The Council shall appoint the chairs of, the chartered accountants and other persons, if any, to serve on the Registration Committee, Complaints Inquiry Committee and Practice Review Committee.
- 511 For the Registration Committee, the Complaints Inquiry Committee and the Practice Review Committee, the chair may appoint a vice chair who will assume the powers and duties of the chair when the chair is not able to act for any reason.
- 512 If the vice chair has not been appointed or in the absence of the chair and vice chair, the committee may elect a person to serve as vice chair.

PART 6 – RECOGNITION BY COUNCIL

600 Life Members

- 600 The Council may elect to life membership in the Institute any chartered accountant who has been:
- a) a chartered accountant or a member of a provincial institute or a foreign accounting organization recognized by Council for an aggregate period of 40 years and a member of the Institute for the five (5) most recent years; or
 - b) a President of the Institute.
- 601 Every life member shall be entitled to:
- a) receive recognition of life membership, in a manner determined by the Council; and
 - b) a remission of such member's annual membership dues.

610 Fellows of the Chartered Accountants

- 610 Any chartered accountant who, in the opinion of the Council, has rendered meritorious service to the profession or whose career achievements or achievements in the community have brought honour to the profession, may by resolution of two-thirds of the Council members be elected a Fellow of the Chartered Accountants.
- 611 Every Fellow of the Chartered Accountants shall be entitled to receive a certificate which shall be in such form as the Council determines and shall, so long as such Fellow remains a chartered accountant, be entitled to hold the said certificate.
- 612 When a Fellow of the Chartered Accountants has been found guilty of unprofessional conduct or has entered into a sanction agreement with the Complaints Inquiry Committee under section 74 of the Act, Council will review the decision or sanction agreement and determine whether to revoke the designation of Fellow of the Chartered Accountants and, if applicable, a Lifetime Achievement Award. If the designation and/or award is revoked, the individual will be so advised with the reasons. **[2010]**

620 Honorary Members

- 620 The Council may, by a unanimous resolution, elect to honorary membership in the Institute any person who has rendered distinguished service to the Institute.

- 621 An honorary member may attend and participate in any meeting or other proceeding of the Institute unless otherwise provided in the Act, the regulations or these Bylaws but is not entitled to be notified of or to move or second any motion or to vote on any matter.
- 622 An honorary member may not:
- a) perform an audit or review engagement; or
 - b) use the designation “Chartered Accountant.”

PART 7 – CONTINUING PROFESSIONAL DEVELOPMENT

700 Hours to be Completed

700 Subject to an exemption, a member shall complete at least 120 hours of continuing professional development in the three (3) most recent reporting years. **[2013]**

701 Of the 120 continuing professional development hours:

- a) at least 60 shall consist of verifiable learning activities;
- b) at least 20 shall be completed in each of the three (3) calendar years; and
- c) at least 10 hours of verifiable learning activities shall be completed in each of the three (3) calendar years. **[2013]**

PART 8 – SPECIALISTS

800 Self Declaration of Specialty

- 800 A chartered accountant may refer to oneself as a specialist in any field of practice or in an industry if the chartered accountant meets the following criteria:
- a) the chartered accountant is recognized by peers, clients and business associates as a specialist in that specialty;
 - b) a significant percentage of the chartered accountant's time over a sustained period has been spent in that specialty;
 - c) the chartered accountant has completed courses and/or successfully completed appropriate examinations, if applicable, for that specialty;
 - d) the chartered accountant continues to complete continuing professional development relevant to that specialty; and
 - e) the chartered accountant continues to devote a significant percentage of time to that specialty. **[2009]**

805 Declaration of Specialty

- 805 Public accounting firms may refer to themselves as specialist in any field of practice if the firm meets the following criteria:
- a) the firm is recognized by peers, clients and business associates as a specialist in that specialty;
 - b) a significant percentage of the firm's time over a sustained period has been spent in that specialty;
 - c) firm members have completed courses and/or successfully completed appropriate examinations, if applicable, for that specialty;
 - d) firm members continue to complete continuing professional development relevant to that specialty; and
 - e) the firm continues to devote a significant percentage of time to that specialty. **[2009]**

810 Approval by the Institute as a Specialist and Right to Use a Specialty of Practice Designation

- 810 The Institute recognizes for purposes of approval and certification as a specialist, the following specialties and specialty of practice designations:
- a) Chartered Business Valuator – CA•CBV;
 - b) Certified Internal Auditor – CA•CIA;
 - c) Chartered Insolvency and Restructuring Professional – CA•CIRPV;

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- d) Certified Information Systems Auditor – CA•CISA;
- e) Investigative and Forensic Accounting – CA•IFA;
- f) Information Technology – CA•IT. **[2014]**

- 811 As of April 1, 2014, the Registration Committee shall approve as a specialist in a Specialty of Practice, a chartered accountant who:
- a) provides an application in the prescribed form;
 - b) provides evidence of engaging in that Specialty of Practice;
 - c) provides evidence of designation as a specialist in that Specialty of Practice by CPA Canada or a provincial institute and, if applicable, an accredited organization;
 - d) pays the fees in the amount and at the times provided for in the resolutions. **[2014]**
- 812 Upon approval of an application, the Registration Committee shall provide certification of approval as a specialist to the chartered accountant.
- 813 A certification of approval as a specialist in a Specialty of Practice continues in effect if the chartered accountant:
- a) provides evidence of continuing to be designated and in good standing with the relevant accredited organization, if applicable;
 - b) provides an annual declaration that the chartered accountant continues to devote a significant percentage of time to that specialty and has completed continuing education relevant to that specialty if the designation is from an accredited organization; and
 - c) pays the annual fees in the amount and at the times provided for in the resolutions. **[2014]**
- 814 Only a chartered accountant who is approved as a specialist may use the practice names, initials and abbreviations set out in Bylaw 810 for the Specialty of Practice for which the chartered accountant is approved. **[2014]**

PART 9 – PROFESSIONAL LIABILITY INSURANCE

900 Requirements to Carry Professional Liability Insurance

- 900 For the purpose of registration as a public accounting firm or professional service provider, with the exception of limited liability partnerships, the applicant shall provide satisfactory evidence to the registrar that the practice carries professional liability insurance in an amount not less than:
- a) \$1,000,000 per incident excluding defense costs where one chartered accountant is engaged in the practice;
 - b) \$1,500,000 per incident excluding defense costs where two or three chartered accountants are engaged in the practice; and
 - c) \$2,000,000 per incident excluding defense costs where four or more chartered accountants are engaged in the practice. **[2010]**
- 901 Every professional service provider or chartered accountant in charge of a public accounting firm that ceases a public accounting practice must ensure that that professional service provider or public accounting firm or that registrant's successor carries for six (6) years following such cessation, professional liability insurance in an amount not less than \$1,000,000 per incident, or such lesser amount agreed to by the Registration Committee, covering professional services rendered prior to cessation of practice by that registrant and that registrant's employees. **[2007]**
- 902 Every designated partner of a public accounting firm or professional service provider shall immediately advise the Institute in writing of:
- a) the cancellation of any professional liability insurance policy;
 - b) the conversion of coverage to a discovery policy;
 - c) a change to the amount of professional liability insurance carried if the minimum coverage required by the Bylaws is no longer met; and
 - d) the deletion of a partner, principal or shareholder insured. **[2007]**

PART 10 – PRACTICE STANDARDS

1000 Practice Standards for Public Accounting Practice

- 1000 The standards for public accounting practice include:
- a) generally accepted accounting principles;
 - b) generally accepted auditing standards;
 - c) the accounting and assurance recommendations set out in the CICA Handbook;
 - d) the recommendations related to specified auditing procedures engagements and compilation engagements set out in the CICA Handbook;
 - e) the recommendations related to quality control for firms performing assurance engagements set out in the CICA Handbook;
 - f) the public sector accounting recommendations set out in the CICA PSA Handbook;
 - g) the standard practices for investigative and forensic accounting engagements promulgated and published by the Alliance for Excellence in Investigative and Forensic accounting; and
 - h) generally accepted standards of practice of any Specialty of Practice. **[2007]**
- 1001 The standards of practice for tax engagements are no longer to be subject to the Bylaws but are hereafter to be subject to any resolutions with respect to such standards passed by the Council. **[2003]**

1010 Practice Standards for Other Areas of Professional Services

- 1010 The standards of practice for business valuation include the practice standards promulgated and published by the Canadian Institute of Chartered Business Valuators.
- 1011 The standards of practice for insolvency include the standards of professional practice promulgated and published by the Canadian Association of Insolvency and Restructuring Professionals. **[2002]**

PART 11 – PRACTICE REVIEW

1100 Rules of Practice Review

1100 The Council may establish policies and procedures respecting practice reviews.

1101 The Institute may publish practice review policies and procedures and shall provide such published policies and procedures to any registrant upon request.

1110 Practice Areas Subject to Practice Review

1110 Public accounting firms and professional service providers that provide any of the following engagements are subject to practice review:

- a) assurance;
- b) specified auditing procedures;
- c) compilation; and
- d) income tax. [2003]

1111 Conducting Practice Review

1111 For public accounting firms with more than one full-time office located in Alberta, a practice review will be conducted and a determination made in accordance with Section 56(1) on each such office unless the Practice Review Committee is of the opinion that the public accounting firm should be reviewed in its entirety. [2002]

PART 12 – LIMITED LIABILITY PARTNERSHIPS AND PROFESSIONAL CORPORATIONS

1200 Eligibility Requirements for Registration as a Limited Liability Partnership

1200 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 as an extra-provincial limited liability partnership, under Part 2.1 of the Partnership Act, upon complying with the requirements of that Act.

1210 Approval of Articles of a Professional Corporation

1210 Pursuant to Section 39 of the Act, one or more chartered accountants 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; and
- c) an executed copy of articles, containing the name approved by the Registrar of Corporations. **[2011]**

PART 13 – TRAINING OFFICES

1300 Approval as a Training Office

- 1300 An employer may apply for approval as a training office by:
- a) completing an application form containing such information as the Council shall prescribe; and
 - b) providing any other information required by the Registration Committee.
- 1301 The Registration Committee shall approve an application for approval as a training office if the applicant complies with the standards of training established in these Bylaws.
- 1302 Every training office shall have a chartered accountant in charge for the purposes of informing the registrar of any change in the information contained in the application for approval as a training office and every chartered accountant in charge of a training office for this purpose shall forthwith inform the registrar of any such change. **[2008]**
- 1303 Every chartered accountant in charge of a training office shall forthwith inform the registrar of any change in the information contained in the application form for approval as a training office.
- 1304 If the approval of a training office has been revoked, the registrar shall promptly notify that office and the students employed by that office.
- 1305 Every training office that is a public accounting firm and every chartered accountant who as an employee of a training office that is not a public accounting firm that has responsibility for the supervision and training of one or more students employed by the training office is responsible for giving such practical experience and instruction and for affording such opportunities as are necessary to enable each student to acquire the art, skill, science and knowledge of a chartered accountant. **[2008]**
- 1306 Every training office that is a public accounting firm and every chartered accountant who as an employee of a training office that is not a public accounting firm that has responsibility for the supervision and training of one or more students employed by the training office shall maintain records showing, in reasonable detail, the disposition of each student's time while so employed and the type of work allocated to him or her. **[2008]**
- 1307 The Registration Committee shall have the power to make whatever investigation it deems necessary, including an inspection of the books and records of a training office that is a public accounting firm, to satisfy itself that the training office is complying with the requirements of this bylaw. **[2008]**

- 1308 The registration committee may
- (a) designate any person to make whatever investigation is deemed necessary to determine whether an entity other than a public accounting firm meets the standards prescribed by the Council and is qualified to be a training office; and
 - (b) upon review of a report made by the person pursuant to clause (a) above approve as a training office an entity other than a public accounting firm.
- [2008]**

1310 Standards for Training Offices

- 1310 All training offices must:
- a) have the ability to provide each student with diverse and progressive experience of the nature and for the time prescribed by the Council;
 - b) have a time and record keeping system appropriate to monitor and compile each student's experience; and
 - c) ensure the student is properly supervised by a chartered accountant and periodically evaluated.

PART 14 – OTHER MATTERS ELIGIBLE TO BE APPEALED

1410 Appeals of Training Office Decisions

1410 If a registrant:

- a) has had an application for approval as a training office refused,
- b) has had conditions or restrictions placed on an approval as a training office, or
- c) has had an approval as a training office revoked,

the registrant may, within 30 days of being given a copy of the decision, appeal to an appeal tribunal in accordance with Part 6 of the Act.

1411 A registrant that is not notified of a decision on approval as a training office within the time period prescribed in Section 32(2) of the Act may, within 30 days from the expiry of that time period, appeal to an appeal tribunal in accordance with Part 6 of the Act.

1412 The appellant and the Registration Committee are the parties to an appeal under Bylaws 1410 or 1411.

1413 A registrant who has appealed a training office decision per Bylaw 1410 may seek suspension of that training office decision by sending a written request explaining the reasons for the request and supporting representations to the Appeal Tribunal Secretary who then forwards written copies to the Appeal Tribunal and the respondent. **[2014]**

1414 Within fifteen days of receipt of the written request and supporting representations for suspension of decision under Bylaw 1413, the respondent must send written representations to the Appeal Tribunal Secretary who then forwards written copies to the Appeal Tribunal and the appellant. **[2014]**

1415 As soon as practicable after the decision on suspension of decision is made by the Appeal Tribunal, the Appeal Tribunal Secretary provides a copy of the written decision to each party. **[2014]**

1420 Determination of Costs of an Appeal

1420 Where an appeal tribunal orders that an appellant pay all or part of the costs of an appeal to the appeal tribunal, such costs may include any or all of the following amounts related to the appeal:

- a) the costs, expenses, fees and disbursements of or relating to:
 - i) the members constituting the appeal tribunal,
 - ii) witnesses, and

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- iii) any other persons involved in the appeal, including the appeal tribunal roster chair, the appeal tribunal secretary, and Institute staff;
- b) the fees and disbursements payable on a solicitor and client basis to the counsel acting on behalf of the respondent, the Institute and the appeal tribunal;
- c) the cost of court reporters, including transcripts; and
- d) any other costs incurred by the Institute. **[2014]**

**PART 15 – PENALTIES FOR FAILING TO COMPLY WITH CONTINUING
REGISTRATION REQUIREMENTS**

1500 Non-Payment of Annual Registration Fees or Practice Review Costs

- 1500 If the annual registration fee of a registrant or assessed practice review costs are not paid within 61 days from the date such fees or costs have become due and payable or within such other period as the Registration Committee shall determine, a penalty in the amount of 5% of any amounts owing shall be assessed and added to the balance owing on the sixty-second day or the day following the expiration of such other period and every month thereafter until such time as the fees or costs and penalties are paid.
- 1501 Unless otherwise permitted by the Registration Committee, the registration of each registrant shall be suspended if the annual registration fee or assessed practice review costs and related penalties are not paid within five calendar months after the date when such fee or costs have become due and payable. Upon payment of such fees or costs and related penalties, the registration of such suspended registrant shall, subject to the provision of Bylaw 1503, be reinstated.
- 1502 Notwithstanding Bylaw 1500, the Registration Committee may, upon application to it, waive such penalties or such portion thereof as it may consider appropriate and order the registration be reinstated upon payment of the annual registration fee or practice review costs in arrears and the penalty, if any.
- 1503 Where the registration of a registrant has been suspended pursuant to Bylaw 1501 and not reinstated within 2 months after the date of the suspension, such registration is cancelled.

1510 Penalty for Failure to Meet Continuing Education Requirements

- 1510 For purposes of the regulations, a chartered accountant who is required by the regulation to complete relevant continuing professional development shall submit annually the report on such continuing professional development completed for the calendar year by January 1 of the year following. **[2008]**
- 1511 If the continuing professional development report is not submitted within 2 months from the date such report is due, a penalty in the amount prescribed in the resolutions shall be assessed on the sixty-second day and every month thereafter until such time as the report is submitted. **[2008]**
- 1512 If the Registration Committee determines that the chartered accountant has not completed the continuing professional development requirements under the regulations, the Registration Committee may

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- (a) waive all or a portion of the member's continuing professional development requirement if it is satisfied as to the exceptional circumstances reported by the member,
- (b) consider and approve a plan proposed by the member to remedy any deficiencies in an appropriate manner over a reasonable period of time, or
- (c) assess a penalty in the amount prescribed in the resolutions. **[2008]**

- 1513 Unless otherwise permitted by the Registration Committee, the registration of a chartered accountant shall be suspended if the continuing professional development report is not submitted within 3 calendar months after the date when such report is due or if the chartered accountant has not completed the continuing professional development requirements under the regulations. Thereafter, if the Registration Committee is satisfied that the chartered accountant has completed the continuing professional development requirements under the regulations or the Registration Committee approves a proposed professional development plan, the registration of such chartered accountant shall be reinstated after payment of any penalties due. **[2008]**
- 1514 Where the registration of a chartered accountant has been suspended pursuant to Bylaw 1513 and not reinstated within 2 months after the date of the suspension, the registration is cancelled.
- 1515 The Registration Committee may waive all or any portion of a penalty assessed under Bylaw 1511 or 1512 for failing to meet the requirements of Section 51(1) of the Act.

1520 Penalty for Failure to Meet Professional Liability Insurance Requirements

- 1520 A registrant that is required by the Act to maintain professional liability insurance as set out in the regulations and these Bylaws shall submit to the registrar, within 30 days of a request to do so, satisfactory evidence that the required professional liability insurance is currently maintained and any other related information as is requested. **[2010]**
- 1521 Where the Institute is informed that the professional liability insurance policy of a registrant has lapsed, the registrant is required to submit to the registrar, within 10 days of a request to do so, satisfactory evidence that the required professional liability insurance has been reinstated by the same or another insurer. **[2010]**
- 1522 Unless otherwise permitted by the Registration Committee, the registration of a registrant shall be suspended if the information requested by the registrar relating to professional liability insurance is not submitted within the time specified in such request. Upon submitting satisfactory evidence that the required professional liability insurance is currently maintained and upon providing any additional information requested relating to professional liability insurance, the registration of the registrant shall be reinstated. **[2010]**

- 1523 Where the registration of a registrant has been suspended pursuant to Bylaw 1522 and not reinstated within 30 days after the date of the suspension, the registration is cancelled. **[2010]**

PART 16 – DISCIPLINE COSTS AND PUBLICATIONS

1600 Determination of Costs of Investigation and Appeal under Section 80 of the Act

- 1600 If the appeal tribunal decides that an appeal under Section 80 is frivolous or vexatious, and orders the appellant who is a registrant to pay the costs of the investigation and appeal, such costs are the lesser of:
- a) a fixed amount specified by the appeal tribunal; and
 - b) the sum of all of the following amounts related to the investigation and appeal unless otherwise directed by the appeal tribunal:
 - i) the costs, expenses, fees and disbursements of or relating to:
 - A. the members constituting the appeal tribunal, the appeal tribunal roster chair and the appeal tribunal secretary,
 - B. the investigator, and
 - C. any other persons involved in the investigation or appeal, including the members of the Complaints Inquiry Committee, the CIC secretary and Institute staff;
 - ii) the fees and disbursements payable on a solicitor and client basis to the counsel acting on behalf of the Complaints Inquiry Committee, the appeal tribunal or the Institute;
 - iii) the cost of court reporters, including transcripts;
 - iv) any other costs incurred by the Institute; and
 - v) the out-of-pocket expenses of the investigated party, including fees and disbursements payable on a solicitor and client basis to the counsel acting on behalf of the investigated party.

1610 Statement of Costs Payable by a Complainant Who is a Registrant

- 1610 Where an appeal tribunal orders costs to be paid by the complainant who is a registrant, the appeal tribunal secretary or the secretary's delegate shall prepare, sign and serve on the complainant, a statement of costs.
- 1611 A complainant shall pay the amount set out in the statement of costs within 30 days from the date on which the statement of costs is served on the complainant, or within a period and in accordance with the terms determined by the appeal tribunal.

1620 Costs of the Investigated Party

1620 If the Institute receives an amount referred to in Bylaw 1600(b)(v), the Institute shall remit the amount to the investigated party.

1630 Determination of Costs of an Investigation and Hearing

1630 Where a discipline tribunal, an appeal tribunal or the Court of Appeal, as the case may be, has ordered the investigated party to pay all or part of the costs of the investigation and hearing, such costs may include any or all of the following amounts related to the investigation and hearing:

- a) the costs, expenses, fees and disbursements of or relating to:
 - i) the members constituting the Complaints Inquiry Committee,
 - ii) the investigator,
 - iii) the members constituting the discipline tribunal,
 - iv) witnesses, and
 - v) any other persons involved in the investigation or hearing, including the CIC secretary, the discipline tribunal roster chair, the discipline tribunal secretary and Institute staff;
- b) the fees and disbursements payable on a solicitor and client basis to the counsel acting on behalf of the Complaints Inquiry Committee, the Institute and the discipline tribunal;
- c) the cost of court reporters, including transcripts; and
- d) any other costs incurred by the Institute.

1640 Determination of Costs of an Appeal

1640 Where an appeal tribunal or the Court of Appeal, as the case may be, has ordered the investigated party to pay all or part of the costs of an appeal to the appeal tribunal, such costs may include any or all of the following amounts related to the appeal:

- a) the costs, expenses, fees and disbursements of or relating to:
 - i) the members constituting the appeal tribunal,
 - ii) witnesses, and
 - iii) any other persons involved in the appeal, including the appeal tribunal roster chair, the appeal tribunal secretary, the discipline tribunal secretary, the CIC secretary and Institute staff;
- b) the fees and disbursements payable on a solicitor and client basis to the counsel acting on behalf of the Complaints Inquiry Committee, the Institute and the appeal tribunal;

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- c) the cost of court reporters, including transcripts; and
- d) any other costs incurred by the Institute.

1650 Statement of Costs Payable by an Investigated Party

1650 Where an investigated party has been ordered to pay costs of an investigation, hearing or appeal, the discipline tribunal secretary or the appeal tribunal secretary or the secretary's delegate shall prepare, sign and serve on the investigated party a statement of costs.

1651 An investigated party shall pay the amount set out in the statement of costs within 30 days from the date on which the statement of costs is served on the investigated party, or within a period and in accordance with the terms determined by the discipline tribunal or the appeal tribunal, as the case may be.

1660 Failure to Pay Fines or Costs

1660 If the registration of an investigated party is cancelled because the investigated party failed to pay the costs or fines in accordance with an order of a discipline tribunal or appeal tribunal, notice of such cancellation shall be served on the investigated party and publication of the cancellation shall be made in accordance with Bylaws 1670 to 1674 as if the order for cancellation had been made by a discipline tribunal.

1670 Publication of Discipline Matters

1670 After an investigated party has been found guilty of unprofessional conduct or has entered into a sanction agreement, the discipline tribunal secretary:

- a) shall give:
 - i) a summary of the findings of unprofessional conduct or admissions made in the sanction agreement,
 - ii) any orders made as a result of the findings,
 - iii) the terms of any sanction agreement,
 - iv) any conditions on the acceptance of any resignation, and
 - v) any conditions to be met prior to any application for reinstatement,on a named basis to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization the investigated party belongs to, if the Institute is aware of the membership;
- b) may publish pursuant to the provisions of Section 96(2)(b) of the Act; and
- c) shall publish on a named basis on the Institute's website the information set out in clause (a) and the nature of the conduct, and

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- d) shall publish on a named basis on the Institute's website, the written decision of a discipline tribunal or the sanction agreement with all third parties names replaced by pseudonyms. **[2010]**
- 1671 In addition to any publication ordered under Bylaw 1670, if the registration of the investigated party has been suspended or cancelled, the practice of the investigated party has been restricted or if a resignation has been accepted under Section 75 of the Act, the discipline tribunal secretary shall publish on a named basis a notice of such suspension, cancellation, resignation or restriction, including:
- a) the nature of the conduct;
 - b) any orders made;
 - c) the terms of any sanction agreement;
 - d) any conditions on the acceptance of the resignation; and
 - e) any conditions to be met prior to any application for reinstatement
- to all chartered accountants and any employer of the investigated party, and notice of the suspension, cancellation, resignation or practice restriction shall be published to all chartered accountants by an insertion, at least once, in the Membership Activity Report. **[2004]**
- 1672 In addition to any publication ordered under Bylaw 1671, the discipline tribunal secretary shall:
- a) provide, on a named basis, to clients and/or former clients of the investigated party:
 - i) the nature of the conduct,
 - ii) any orders made,
 - iii) the terms of any sanction agreement,
 - iv) any conditions on the acceptance of a resignation, and
 - v) any conditions to be met prior to any application for reinstatement.
- OR
- b) publish in the business section of one or more newspapers in Alberta, the fact of the suspension, cancellation, resignation or practice restriction as a result of discipline proceedings and that more information can be obtained from the Institute.
- 1673 Notwithstanding Bylaw 1672, if the practice of a registrant is restricted, publication to clients and in the newspaper may be waived by the Complaints Inquiry Committee, discipline tribunal or appeal tribunal, as the case may be.
- 1674 If publication has been made of a suspension, cancellation, resignation or practice restriction and such suspension, cancellation, resignation or practice

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restriction has been vacated on appeal, publication will be made of the changes made on appeal in the same manner as originally published.

- 1675 For matters published on the website pursuant to clause (c) or (d) of Bylaw 1670, the name of the investigated party will be removed:
- where registration was cancelled and at a later date reinstated with or without restrictions, ten years after the later of the date of reinstatement and the date of lifting of any restriction;
 - where registration was suspended, five years after the later of the date registration was reinstated or the date of compliance with all orders;
 - where there is any other sanction, three years after compliance with all orders. **[2010]**
- 1676 After a decision has been rendered by a discipline or appeal tribunal, or a sanction agreement has been made under section 74, a copy of the decision shall be provided to Quicklaw and the National Discipline Database provided that
- all third parties' names are replaced by pseudonyms and.
 - if the registrant was found not guilty of unprofessional conduct on all allegations, then the registrant's name will also be replaced by a pseudonym. **[2013]**

1680 Merit Award Nominations

- 1680 When a member has been nominated for an Institute Merit Award prior to consideration by the Merit Review Committee, the Executive Director will provide a no-name summary of the findings of unprofessional conduct and conduct unbecoming the member to a panel consisting of the President, the Chair of the Recognition Committee and the Chair of the Merit Review Committee. **[2004]**

**PART 17 – SUSPENSION, CANCELLATION AND RESIGNATION OF
REGISTRATION EXCEPT UNDER PART 5 OR 6 OF THE ACT**

1700 Suspension or Cancellation of Registration as a Registrant

- 1700 A registrant whose registration is suspended shall:
- a) remain liable for the payment of annual dues in accordance with the resolutions;
 - b) not be, and shall not be eligible to become, a member of any committee or other body established by or under the Act, the regulations or these Bylaws or by the Council;
 - c) not attend any meeting of the Institute; and
 - d) not be associated with other registrants engaged in a public accounting practice except in accordance with the Act and such terms and conditions as prescribed by a discipline tribunal or appeal tribunal.
- 1701 A student whose registration is suspended or cancelled is ineligible to register for courses and examinations and cannot accumulate experience credit.
- 1702 The name of a public accounting firm shall not include the name of a registrant whose registration is suspended or cancelled.
- 1703 The name of a public accounting firm shall not include the name of a registrant whose membership certificate is suspended or cancelled.
- 1704 If the registration of a professional corporation is cancelled, the registrar shall revoke the professional corporation's permit and request its return.
- 1705 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 is requested by the Registrar of Corporations.
- 1706 If the registration of a chartered accountant is suspended or cancelled and the chartered accountant is a sole proprietorship registered as a public accounting firm or if the chartered accountant is registered as a professional service provider, the registration of that public accounting firm or professional service provider, as the case may be, is suspended or cancelled, as the case may be, and any approval as a training office is revoked. **[2012]**
- 1707 If:
- a) the registration of a public accounting firm or professional service provider has been suspended or cancelled; or

- b) notification of the permanent cessation of a public accounting practice has been received;

the registrar shall notify:

- i) the public accounting firm or professional service provider,
- ii) the registrants employed by that public accounting firm or professional service provider, and
- iii) the registrants who have a proprietary interest in that public accounting firm,

of the suspension or cancellation of registration.

1710 Resignation of a Student, Chartered Accountant or Professional Corporation

1710 A student, chartered accountant or professional corporation who is not in arrears for the payment of:

- a) fees, practice review costs and any penalties; and
- b) any fines or costs ordered to be paid under Parts 5 or 6;

is entitled to resign their registration by giving to the registrar notice in writing of the intention to do so and returning any certificate or permit, and such resignation shall become effective at the date of acceptance by the Registration Committee.

[2003]

1720 Resignation of a Public Accounting Firm, Professional Service Provider or Other Person or Firm Registered Under Part 3 of the Act

1720 A public accounting firm, professional service provider or other person or firm registered under Part 3 of the Act that:

- a) is not in arrears for the payment of:
 - i) fees, practice review costs and any penalties, and
 - ii) any fines or costs ordered to be paid under Parts 5 or 6, and
- b) has met the requirements of the Bylaws and resolutions relating to professional liability insurance to be maintained on cessation of a public accounting practice

is entitled to resign their registration by giving to the registrar notice in writing of:

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

service provider or public accounting firm and any client records which have not been returned to the client;

and such resignation shall become effective at the date of acceptance by the Registration Committee. [2003]

1730 Reinstatement of Registration

- 1730 A former registrant whose registration has been cancelled other than under Part 5 or 6 of the Act may apply for reinstatement by:
- a) submitting an application for re-registration;
 - b) providing satisfactory evidence of meeting the requirements for registration under Part 3 of the Act;
 - c) paying a reinstatement fee as prescribed by resolution; and
 - d) satisfying any other terms or conditions specified by the Registration Committee.
- 1731 The Registration Committee may impose conditions or restrictions on the applicant's registration.
- 1732 The Registration Committee may waive some of the evidence to be provided under Bylaw 1730 or the reinstatement fee.
- 1733 If the registration of a public accounting firm or a professional service provider was suspended under Bylaw 1706 as the result of the registration of a chartered accountant being suspended, and the registration of that chartered accountant is reinstated, the Registration Committee may reinstate the registration of the public accounting firm or professional service provider and may place conditions or restrictions on such registration.
- 1734 For all applications for reinstatement of registration after cancellation or resignation, Sections 32 to 34 of the Act will apply.

**PART 18 – EVALUATION OF EDUCATION, TRAINING, EXPERIENCE,
PRACTICE AND COMPETENCE**

- 1800 For the purpose of considering an application to register as a public accounting firm, the Registration Committee shall evaluate the education, training, experience, practice and competence of:
- a) each CA partner and/or proprietor; and
 - b) each CA that has responsibility for the entire public accounting engagement in any of the following specified areas of practice:
 - i) Assurance engagement – including audit, review and other assurance engagements;
 - ii) Specified auditing procedures engagement;
 - iii) Compilation engagement;
 - iv) Accounting services;
 - v) Forensic accounting, financial investigation or financial litigation support services;
 - vi) Advice, interpretation or filing of tax returns, or other statutory information filing;
 - vii) Business valuation; and
 - viii) Insolvency.
- 1801 The Registration Committee may require, waive or allow substitution for the type of evidence to be provided upon application for registration as a public accounting firm.
- 1802 The public accounting firm is responsible to ensure that:
- a) each CA partner and/or proprietor; and
 - b) each CA that has responsibility for the entire public accounting engagement in any of the following specified areas of practice:
 - i) Assurance engagement – including audit, review and other assurance engagements;
 - ii) Specified auditing procedures engagement;
 - iii) Compilation engagement;
 - iv) Accounting services;
 - v) Forensic accounting, financial investigation or financial litigation support services;
 - vi) Advice, interpretation or filing of tax returns or other statutory information filing;
 - vii) Business valuation; and

viii) Insolvency.

meets the experience and education requirements for registration of a public accounting firm as prescribed by Council.

1803 The public accounting firm is required to report on a timely basis any breaches of bylaw 1802 to the registrar.