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# INSIDE THIS MEMBER ALERT

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The process for how Regulatory Bylaws are added, amended, deleted and approved.

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Learn about the changes to practice of the profession, member renewals, and triggers to registration of a firm.

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Learn about the non-disciplinary enforcement process and changes to CPD!

## CHANGES TO REGULATORY BYLAWS

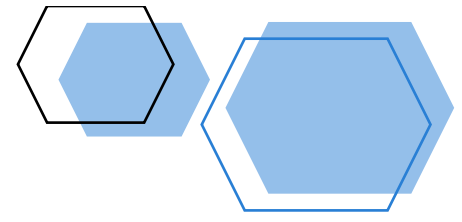
EFFECTIVE DATE OF THE ACCOUNTING PROFESSION REGULATORY BYLAWS IS **DECEMBER 14, 2018.**

A regulatory bylaw is made when enabled pursuant to Section 15(2) of The Accounting Profession Act.

Regulatory Bylaws and a copy of this alert are found at <https://www.cpask.ca/protecting-the-public/governing-documents>.

Questions about the content of any governing document should be forwarded to the [registrar@cpask.ca](mailto:registrar@cpask.ca) or by phone to (306) 359-0272.

# PROCESS



## HOW ARE REGULATORY BYLAWS MADE?

In anticipation of the three-year anniversary of proclamation of *The Accounting Profession Act*, a comprehensive review was undertaken of the CPA Saskatchewan Regulatory Bylaws. Over the course of 18 months, significant revisions were made, and the result is the December 2018 Regulatory Bylaws.

The process for adding, deleting or amending Regulatory Bylaws includes:

- 1) Identification by staff or registrants for rules that pose challenges or recommendations are received from national regulatory committees;
- 2) Rules Committee and CPA Saskatchewan legal counsel review and provide input. The CPA Saskatchewan Board cannot delegate its authority to approve Bylaws, therefore five (5) CPA Saskatchewan Board members sit on the Rules Committee.
- 3) CPA Saskatchewan Board formally approves the proposed bylaws for distribution to the Minister of Finance.
- 4) Discussions with Ministry of Finance staff, their legal counsel from the Ministry of Justice and CPA Saskatchewan. Any changes made as a result of those discussions are cycled back through the Rules Committee and the CPA Saskatchewan Board.
- 5) Once the Ministry of Finance and CPA Saskatchewan agree to the amendments, the Minister of Finance has the authority to approve the Regulatory Bylaws.
- 6) The Regulatory Bylaws are then filed with the Director of Corporations and published in the Gazette.



## CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

### INTRODUCTION OF NEW REGULATIONS FOR ETHICS CPD

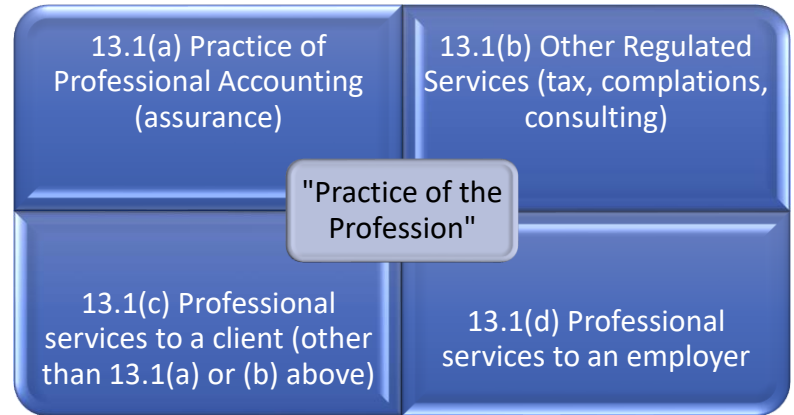
CPD is a requirement for all members, except those qualifying for an exemption. The change in the Regulatory Bylaws relates to the introduction of ethics CPD in Regulatory Bylaw 23.4. Starting on January 1, 2019 every member, unless otherwise exempt, must complete a minimum of 120 hours of CPD during each rolling three-calendar year period, including at least 60 verifiable hours, of which at least 4 are professional ethics hours. The requirements are summarized as follows:

Type of CPD	Verifiable	Total
Annual requirements	10	20
Three year requirements:	60	120
Ethics	4	
Comprehensive Licensee	50 specific to professional accounting	
Specified Licensee	25 specific to professional accounting	

# PRACTICE OF THE PROFESSION

## WHAT IS A "PRACTICING" CPA?

The diversity of the CPA profession makes it difficult to precisely define what it means to be a "practicing" CPA. Clarifying the practice of the profession enables a match between the level of regulation to category of practice. The 4 categories are practice introduced in Bylaw 13.1 are:



## HOW DOES THIS IMPACT REGISTRANTS?

A member practicing in 13.1(a) and 13.1(b) is required to register a firm. Meaning, the member must apply to CPA Saskatchewan under Bylaw 14.1, obtain professional liability insurance and be subject to practice inspection. Those practicing professional accounting are required to be licensed under the Act and must apply under Bylaw 16.2.

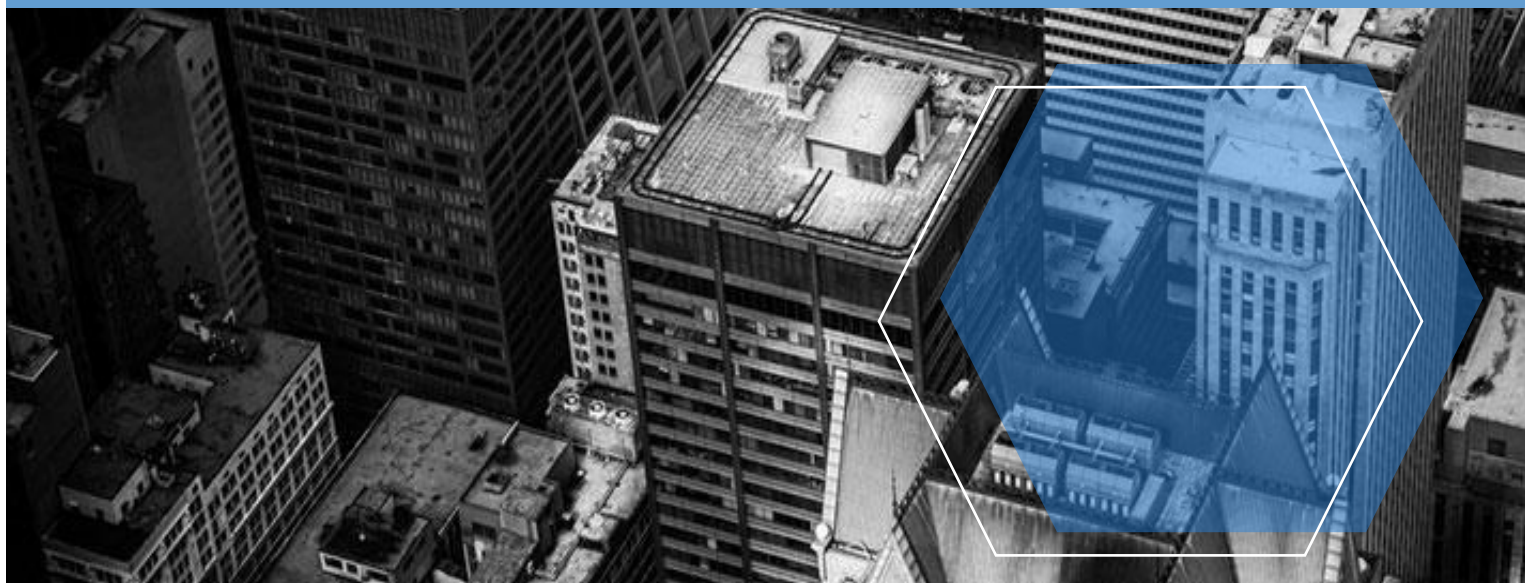
There is a linkage between the technical competencies and the relevance aspect of Continuing Professional Development (CPD) requirements.

## WHICH CATEGORY OF THE PRACTICE OF THE PROFESSION ARE YOU?

To identify the category, the focus should be on the professional services provided to the public (i.e. employers, clients and others who rely on competencies of a CPA). The [CPA Canada competency map](#) describes in detail the competencies to be a CPA. Definitions of services were added or amended to align with the CPA Canada Competency Map. Below is a table pairing the technical competencies to the services definitions:







# NON-DISCIPLINARY ENFORCEMENT

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## RESIGNATIONS NOT-IN-GOOD STANDING, SUSPENSIONS AND CANCELLATIONS

Non-disciplinary enforcement relates to situations where members lose registration rights, or registration. The cycle typically includes non-compliance with a rule, a late fee, a recommendation of suspension from the Registrar, a determination by the Registration Committee and if the registrant remains non-complaint, a cancellation.

## RESIGNATIONS

Resignations may occur in a variety of circumstances, some of which are within the realm of reasonability for the Registrar to make a determination. The purpose of the amendments is to delegate the Board authority to the Registrar or an applicable regulatory committee when the resignation is not in good standing (i.e. return of certificate or another matter is outstanding like CPD).

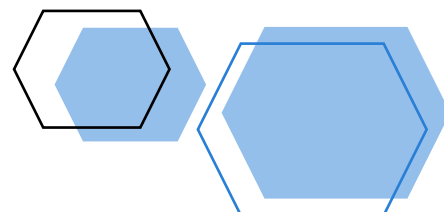
## SUSPENSIONS

A suspended registrant is a defined term. A candidate, member or firm that is suspended loses their registration rights, however they maintain the obligations to the profession, i.e. CPA Saskatchewan maintains jurisdiction over suspended registrants. Revisions relating to suspensions include:

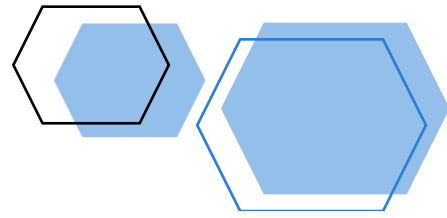
1. Amending the definition of suspension in Regulatory Bylaw 2.1(pp) to reference the removal of registration rights versus the registration itself. A registration right would be the continued use of the title and designation, or the ability to be licensed.
2. Adding that the Rules of Professional Conduct apply to suspended registrants in Regulatory Bylaw 200.4.

## PUBLICATION TO EMPLOYERS

Bylaw 34.4 permits the Registrar to provide a copy of the written summary related to a restriction, suspension or cancellation of a registration to the employer of record. The publication currently appears in CPASK Connect and the <https://www.cpassk.ca/protecting-the-public/notices/regulatory> website.



# OTHER AMENDMENTS



## DELEGATION FROM THE BOARD

The CPA Saskatchewan Board has chosen to delegate a number of items to committees or senior staff, including:

- ❖ The authority to approve forms to an applicable regulatory committee.
- ❖ The authority to make complaints relating to the registrant's non-cooperation, to the Registrar.

## MEMBER RENEWAL

Regulatory Bylaw 10.4 has been added related to the obligation of members to complete renewal in addition to paying their fees.

## FORMER MEMBERS

Regulatory Bylaws 12.10 and 12.11 are added to outline the requirements when an application by a former member is required.

## PRACTICE INSPECTION

Practice inspection is a provincial program whose methodology is based on the recommendations of a national Practice Inspection Program Standing Committee. Practice inspection will now be completed on a four-year risk adjusted cycle.

## NEW FIRM REGISTRATION EXEMPTION

A new exemption in Bylaw 14.2(d) for firm registration when the member is practicing 'other regulated services'. The new exemption has been specified for a member whose service is, "governed by another professional regulatory body established pursuant to legislation in Saskatchewan." This ensures that a member providing a reserved service under another Act is not subject to redundant regulation, e.g. CPA, Lawyer.

## REMOVAL OF TRANSITIONAL PROVISIONS

Transitional provisions were introduced into the Bylaws at unification to provide a window of educational opportunity for members and the public. Transitional provisions were never intended to be in place permanently and a number of the provisions are being removed. The remaining provisions are re-numbered in sequence.

## REMOVAL OF LLP REFERENCES

CPA Saskatchewan does not have separate regulatory authority with respect to LLPs in a manner parallel to the authority and responsibility we have for professional corporations under the PCA. Changes were made to remove references to issuing permits for Limited Liability Partnership (LLP). An LLP is a legal form of a firm and LLP permits are issued by Director of Corporations, not CPA Saskatchewan.

