

CHANGES TO REGULATION

March 2023

Registrants are subject to regulation defined as Rules, which includes:

- *The Accounting Profession Act* ("The Act")
- The Accounting Profession Regulatory Bylaws, enabled through subsection 15(2) of the Act and requiring ministerial approval.
- The Accounting Profession Administrative Bylaws, enabled through subsection 15(1) of the Act and requiring Board approval.
- Rules of Professional Conduct (RPCs) and Rule Interpretations.
- The Accounting Profession Regulatory Board Rules, enabled through Bylaws, which require Board approval.
- The Accounting Profession Administrative Board Rules, enabled through Bylaws, which require Board approval.
- Discipline Committee Rules made pursuant to subsection 30(3) of the Act, which are approved by the Discipline Committee.

Changes to the Act and the Regulatory Bylaws require approval by the Ministry of Finance of the Government of Saskatchewan.

The Board has established the following objectives for preparing Bylaws and Board Rules in the context of our legislated duty to serve and protect the public:

1. Clarity, understandability. Registrants will understand the intent and particulars of a bylaw upon careful reading;
2. Compliance. Registrants are able to comply with an exercise of reasonable diligence;
3. Enforceability. Enforcement mechanisms will meet the fairness, and reasonableness of process principles and tests established by the courts; and
4. Limit redundancy with the Act. Rules should be complimentary to the Act, not a duplication.

Rule amendments are noted in [Appendix A](#). Amendments occurred in the following areas:

- 1. Candidate Regulation**
- 2. Non-Disciplinary Enforcement**
- 3. Continuing Professional Development**
- 4. Other**

CHANGES TO REGULATION

March 2023

1. CANDIDATE REGULATION

The primary driver for changes in the CPA Saskatchewan Regulatory Bylaws and Board Rules relate to a recent Saskatchewan Court of Appeal decision. The secondary driver is the introduction of *The Labour Mobility and Fair Registration Practices Act*.

There are two general categories of candidates subject to regulation by CPA Saskatchewan:

- Candidates enrolled in the CPA Canada professional education program through the CPA Western School of Business (“CPAWSB”), including the MPAcc program at the University of Saskatchewan.
- International applicants applying through a Reciprocal Membership Agreement (“RMA”) or Mutual Recognition Agreement (“MRA”).

COURT OF APPEAL DECISION

The CPAWSB administers the registration of individuals as candidates. The CPAWSB is a separate entity from CPA Saskatchewan. The CPAWSB has the mandate to deliver the CPA Canada professional education program within the parameters of the CPA Canada Harmonized Education Policies (“HEP”). To deliver the CPA Canada professional education program, the CPAWSB must have the ability to suspend or cancel candidates who do not pay to take the program, who fail out of the program or who exceed their time limit in the program.

In a recent Court of Appeal decision, it held that the CPAWSB had the authority to suspend a candidate from the program; however, CPA Saskatchewan was required to make a recommendation for suspension to the Registration Committee. The Court of Appeal further highlighted that Bylaw 11.2 does provide the authority to the CPA Western School of Business to register candidates in the program.

Since June 2022, CPA Saskatchewan has reviewed its regulation related to candidate registration. The Regulatory Bylaws and Board Rules are amended to clarify that a candidate registered to take the CPA Canada professional education program is deemed to be a candidate registered with and regulated by CPA Saskatchewan. Meaning, a candidate that is resigned, suspended or cancelled from the program would be resigned, suspended or cancelled from registration as a candidate.

CPA Saskatchewan does not delegate its power to regulate candidates instead the regulation is prescribed such that authority is retained and procedurally the CPAWSB would perform the tasks as stated in regulation.

THE LABOUR MOBILITY AND FAIR REGISTRATION PRACTICES ACT

On April 6, 2022, Bill 81 - *The Labour Mobility and Fair Registration Practices Act* (“LMFRPA”) received first reading by the Saskatchewan legislature. The LMFRPA was proclaimed without regulations on May 18, 2022.¹ Regulations were brought into force on November 30, 2022.

Due to the structure of the Act, CPA Saskatchewan must register an international applicant as a candidate prior to registering the international applicant as a member. The Act only contemplates member registration through candidacy or affiliation.

¹ [New Legislation Supports Attracting Skilled Workers to Saskatchewan | News and Media | Government of Saskatchewan](#)

CHANGES TO REGULATION

March 2023

The LMFRPA requires that regulation be transparent and accessible for all applicants. The specific pathways for registration, including the documentation requested of an applicant have been amended in the Regulatory Bylaws.

2. NON-DISCIPLINARY ENFORCEMENT

The Court of Appeal decision referenced above led to a re-consideration of the regulation over restrictions, suspensions and cancellations for members and firms. CPA Saskatchewan, under existing regulation, issues a recommendation for suspension from the Registrar to the Registration Committee. When considering similar regulation in other provinces, it was noted that no other provinces issue a recommendation for suspension prior to suspension for non-payment of fees, failure to complete registration renewal or failure to comply with the reporting and declaration of continuing professional development activities. Further, there is no precedent for this model in other regulated professions in Saskatchewan.

The Court of Appeal decision enforces that a registrant has the right to know if an action is being taken related to their registration status.

RESTRICTIONS

A new amendment enables the regulatory committees to impose a restriction without the Registrar triggering the request for restriction and without a rule requiring prior notice to the registrant. The registrant will be aware that there is at least a potential for a regulatory committee to impose a restriction.

Currently the Board Rules require that the committee that imposes the restriction is also the committee to remove/amend the restriction. This can add delays to the process. The Board Rules are amended to require that the Registrar review the request to amend/remove a restriction and make a decision to do so, OR refer the matter back to the committee that imposed the restriction in the first place.

A minor wording amendment was made to clarify how licence restrictions apply to a firm when a member has a licence restriction imposed and vice versa.

SUSPENSIONS & CANCELLATIONS

During Spring Renewal and Winter Renewal processes for members and firms, respectively, the average number of times a member or a firm is communicated with is 7 times (5 emails, 1 phone call and 1 regular mail letter). During these 7 contact attempts, the member or firm is advised of the requirements to comply and the consequences of non-compliance. The structure of communications to members and firms has become more sophisticated since unification.

In the amendments, there are two pathways to suspension: automatic when the registrant doesn't comply with a renewal requirement, or following the same flow under the existing regulatory process whereby a recommendation for suspension is made if they don't comply with a regulatory process that is not a renewal (e.g., compliance with practice inspection). The first pathway results in some major process changes to deadlines, see below for spring renewal:

Date	Registrant Status
April 1	Notice to complete Spring Renewal (Report and Declare CPD, Complete Renewal and Pay Fees)

CHANGES TO REGULATION

March 2023

April 30	Notice that the member is <i>In Default</i> for non-compliance with April 1 notice
May 30	2 nd notice of In Default status
June 30	Suspension notices will go out this day. Automatically changes the applicable members to <i>Suspended</i> . Automatically cancel affiliate members.
July 1 – September 29	Member may apply for resignation, reinstatement or rescindment.
September 30	Automatically changes suspended members to <i>Cancelled</i> .

The deadline to pay fees in Administrative Bylaw 130.1(a) has been changed to thirty days after the fiscal year begins; licensed firms and firms will be changed to December 31. Further, Administrative Bylaw 130.8 has been changed to 'may' from 'shall'.

The re-instatement fee will now be equal to full initial registration fee of \$650, instead of half as currently required under Administrative Board Rule 470.1.

3. CONTINUING PROFESSIONAL DEVELOPMENT

Continuing professional development (CPD) is the area of regulation on which CPA Saskatchewan receives the most questions, especially in the areas of exemptions and CPD plans.

EXEMPTIONS

The process to obtain an exemption occurs online during Spring Renewal. Exemptions continue to increase year over year. It is often unclear to members who have multiple exemptions what their minimum requirements are. Further, with the introduction of special circumstance exemptions based on income, there is an increase in members who may have multiple exemptions in a three-year cycle or rotate consistently between non-practice and practice.

The Regulatory Board Rules now clarify the requirements related to exemptions from the ethics requirement in Bylaw 23.4. Amendments ensure that a member approved for an exemption is clear on the result of that exemption and the impact on their minimum requirements.

CPD PLANS

In 2021/22, CPA Saskatchewan automated declarations of non-compliance with the minimum requirements based on reported continuing professional development activities. The declaration required that the member would commit to a plan to meet the minimum continuing professional development requirements.

There has been an increase in plans for members unable to meet the minimum requirements. The Registration Committee is engaged to approve consecutive plans. With the influx of plans, a more rigorous process has been designed to ensure consistent enforcement on members who are non-compliant.

The amendments to the Regulatory Board Rules ensure the proper enforcement of consequences and the requirements for a plan when there is a declaration of non-compliance.

CHANGES TO REGULATION

March 2023

4. OTHER AMENDMENTS

Other amendments were made to:

1. Use of the designation while in 'non-practice'.

To clarify that while the period of exemption for fees is the fiscal year and the period for exemption from continuing professional development is the calendar year, the suffix is only required while the member is not practicing. For example, a member on a parental leave from August 1, 2021 to September 1, 2022 who takes a temporary non-practice exemption for fees between April 1, 2022 to March 31, 2023 and from continuing professional development between January 1, 2022 to December 31, 2022 does not need to suffix with 'non-practicing' between September 2, 2022 and March 31, 2023.

An illustrative example is below:

Type of Leave	August 1, 2021	January 1, 2022	April 1, 2022	September 1, 2022	December 31, 2022	March 31, 2023
Parental leave						
Fees exemption						
Continuing professional development exemption						
Use non-practicing suffix						

2. Waiver of Professional Liability – Discovery Policy

There have been four (4) requests to the Registration Committee to waive the requirement of a discovery policy on cessation of practice as the firm never engaged with clients or the firm only operated for a short period of time to a very small number of clients. The requirement of a discovery policy is to ensure that claims identified after the firm ceases practice are covered. When the firm has not engaged with clients or the engagement is limited to a very short period of time to a small group, waiver may be approved to ensure the regulation is proportionate.

3. Register

To clarify the collection of informal or preferred name from applicants and registrants.

4. Board Chair Honorarium

Adjustment on timing of the Chair honorarium as the Board has moved to two-year terms.

5. Waiver of Discipline Fines or costs

Amendment to explicitly state that the Registrar cannot waive discipline fines or costs.

**INSTITUTE OF
CHARTERED PROFESSIONAL ACCOUNTANTS
OF SASKATCHEWAN**

REGULATORY BYLAWS

Contents

I. REGULATORY BYLAWS (1-99).....	2
A. TITLE	2
B. INTERPRETATION	2
C. REGISTRANTS	5
D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS	18 19 18
E. RE-ENTRY, RE-INSTATEMENT, REMOVAL OF RESTRICTIONS	20 21 20
F. REVIEW BY THE BOARD	20 22 21
G. CONDUCT AND DISCIPLINE	20 22 21
H. APPEAL PROCEEDINGS	24 25
I. TRANSITIONAL PROVISIONS	27 29 28
III. STANDARDS OF PROFESSIONAL CONDUCT (200-299)	28 30 29

I. REGULATORY BYLAWS (1-99)

A. TITLE

1.1 These Bylaws may be cited as *The Accounting Profession Regulatory Bylaws, 2021* (Saskatchewan) amended February 2023.

B. INTERPRETATION

2.1 For the purpose of these Bylaws, except where otherwise stated,

- (a) “accounting services” means analysis, interpretation, advice or counsel related to financial information or a financial reporting standard contained in or applicable to general purpose financial statements and does not include:
 - (i) the practice of professional accounting;
 - (ii) management accounting; or
 - (iii) bookkeeping;
- (b) “Act” means *The Accounting Profession Act*, (Saskatchewan) as amended from time to time;
- (c) “assurance engagement” means performing an assurance engagement and issuing an assurance report in accordance with the Standards of Professional Practice published by CPA Canada, as amended from time to time, or an assurance engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;
- (d) “audit engagement” means performing an audit engagement and issuing an auditor’s report in accordance with the Standards of Professional Practice published by CPA Canada, as amended from time to time, or an audit engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;
- (e) “Board rule” means a rule approved by the Board consistent with and permitted under specific provisions in the Act or Bylaws;
- (f) “bookkeeping” means the preparation or maintenance of an entity’s accounting records including a trial balance and reports produced directly from such records;
- (g) “Bylaws” mean these Bylaws and any other Bylaws of the Institute that may be in force from time to time;
- (h) “cancellation” or “cancelled” means an action taken to strike a registrant’s or suspended registrant’s name from the register of the Institute or to terminate a registrant’s or suspended registrant’s licence;
- (i) “Certified Public Accountant certificate” means a certificate issued by one of the state boards of accountancy compliant with the federal *Uniform Accountancy Act* in the United States of America which makes similar provision to allow a person who holds a valid CPA designation granted by the Institute to obtain the Certified Public Accountant certificate granted by that state board;
- (j) “Chief Executive Officer” and “CEO” mean the individual appointed by the Board pursuant to Bylaw 114.1 of *The Accounting Profession Administrative Bylaws*;
- (k) “client” means a person, other than the member’s employer, who in the view of a reasonable observer enters into or places reliance on a relationship or engagement for professional services with a member or firm;

- (l) “compilation engagement” means an engagement completed or purporting to be completed in accordance with the Standards of Professional Practice published by CPA Canada, for the compilation of a financial statement, as amended from time to time;
- (m) “condition” means a specific obligation of a registrant or suspended registrant which is mutually agreed upon between the Institute and the registrant or suspended registrant;
- (n) “CPA Canada” means the national organization of Chartered Professional Accountants in Canada;
- (o) “CPA Canada competency map” means the competencies required of a registrant on the path to, and upon, certification as a Chartered Professional Accountant, as established and amended from time to time. The competency map will also form the basis for practical experience requirements;
- (p) “CPA Canada professional education program” means a graduate level program developed and delivered based on the CPA Canada competency map as amended from time to time;
- (q) “CPA Canada practical experience requirements” means the term of paid employment during which a candidate demonstrates the attainment of professional knowledge, skills, values, ethics and attitudes required for entry to the CPA Canada profession, as established and amended from time to time;
- (r) “Discipline Committee rule” means a rule approved by the Discipline Committee which is consistent with specific provisions in the Act or Bylaws and permitted under subsection 30(3) of the Act;
- (s) “experience verification program” means a training program which is not the pre-approved program;
- (t) “finance services” means providing advice related to treasury management, capital budgeting, business valuation or corporate finance transactions;
- (u) “former registrant” means a person whose registration with the Institute has been cancelled;
- (v) “immediate family member” means a spouse (or equivalent) or dependent;
- (w) “Legacy body” means The Institute of Chartered Accountants of Saskatchewan, The Society of Management Accountants of Saskatchewan and The Certified General Accountants Association of Saskatchewan, collectively or separately;
- (x) “Legacy designation” means a designation held by a member pursuant to section 59 of the Act;
- (y) “management accounting” means identifying management information requirements and developing the required systems and includes:
 - (i) planning;
 - (ii) forecasting;
 - (iii) budgeting;
 - (iv) management reporting;
 - (v) cost and revenue management; and
 - (vi) analysis or advice with respect to the foregoing;
- (z) “Mutual Recognition Agreement” or “Reciprocal Membership Agreement” means an agreement to facilitate a reciprocal granting of professional designations between CPA Canada and another international professional accounting body with eligibility requirements based on an extensive review of each other's accreditation policies and programs;
- (aa) “non-practice” means that for a twelve (12) month period ending in the fiscal year of CPA Saskatchewan, the member was:

- (i) not engaged in the practice of the profession; and
- (ii) not relied upon based on his qualification as a professional accountant;
- (bb) “other regulated services” means any of the following professional services:
 - (i) accounting services;
 - (ii) bankruptcy and insolvency trusteeship or administration;
 - (iii) engagement quality control reviews;
 - (iv) finance services;
 - (v) forensic accounting;
 - (vi) management accounting; and
 - (vii) taxation services;
 and does not include the practice of professional accounting;
- (cc) “practice leader” means any member with the authority on behalf of a firm to sign or issue a report, opinion or advice related to the practice of professional accounting or other regulated services;
- (dd) “practice of the profession” or “professional service” means any service provided by a member related to a technical competency as set out in the CPA Canada competency map;
- (ee) “practice of professional accounting” means any of the sub-categories of professional service outlined in subsection 18(1) of the Act;
- (ff) “practice inspection” means inspecting the application of Standards of Professional Practice and the manner and methods of practice of registered and licensed firms by the Institute;
- (gg) “pre-approved program” means a training program of an employer approved by the applicable regulatory committee prior to the employer offering employment to a candidate;
- (hh) “professional corporation” means a corporation that has been incorporated and is in good standing pursuant to *The Business Corporations Act* (Saskatchewan) and meets the requirements of *The Professional Corporations Act* (Saskatchewan);
- (ii) “Provincial Institute” means a regulatory body for professional accountants established pursuant to legislation in any province or territory of Canada and The Institute of Chartered Professional Accountants of Bermuda;
- (jj) “public appointee” means a person appointed to the Board pursuant to section 9 of the Act;
- (kk) “public representative” means a person appointed by the Board to a regulatory committee pursuant to Bylaw 112.2 of *The Accounting Profession Administrative Bylaws*;
- (ll) “resignation” or “resign” means a voluntary application made by a registrant or suspended registrant to cancel his registration or licence and approved in accordance with the Rules;
- (mm) “restriction” means a limitation imposed by the Institute on the registration or licence of a registrant;
- (nn) “Rule” means any right, requirement or obligation of a registrant or suspended registrant or duty or power of the Institute that is set out in the Act, a Bylaw, a Board rule, a Discipline Committee rule and the Rules of Professional Conduct, as established or amended from time to time;
- (oo) “Rules of Professional Conduct” means the obligations and requirements for professional conduct and professional competence of registrants or suspended registrants;
- (pp) “sole practitioner” means a firm in which one member practices as the only member at or through a firm;

- (qq) "Standards of Professional Practice" means assurance, audit, financial reporting, accounting and other standards pronounced by the Accounting Standards Boards or the Auditing and Assurance Standards Board and published in the CPA Canada Handbook and further includes other standards, as amended from time to time, approved and published by CPA Canada;
- (rr) "suspend" or "suspension" means an action taken by the Institute to temporarily or conditionally remove a registrant's rights and privileges established pursuant to the Rules;
- (ss) "taxation service" means providing advice or interpretation with respect to taxation matters;
- (tt) "training program" means a training program which meets the standards and criteria of CPA Canada practical experience requirements and approved by the applicable regulatory committee;
- (uu) "trust account" means an account established at a financial institution by a registrant under the terms of a trust agreement;
- (vv) "trust agreement" means any agreement between a registrant and another person which specifies the parameters relating to the handling and administration of trust assets, including but not limited to an agreement which may establish a legal trust for which the registrant is the trustee, or an agreement which may establish any other relationship whereby the registrant receives trust assets;
- (ww) "trust assets" means all assets owned by another person which are delivered to or placed in the possession or custody of a registrant to be held or otherwise dealt with on behalf of the other person.

2.2 Bylaws and Board rules pertaining to members or firms providing services as a professional accountant through or in the name of a professional corporation shall apply to the professional corporation.

2.3 Singular includes plural, and *vice versa*.

2.4 Masculine includes feminine, and *vice versa*.

2.5 "In writing" applies to both paper and electronic form.

2.6 Headings are for convenience and reference only.

2.7 Terms defined in the Act have the same meaning in these Bylaws.

C. REGISTRANTS

General

Confidentiality

3.1 A registrant or suspended registrant performing duties or exercising powers established by the Rules shall keep confidential all information and records obtained or maintained, except where the Rules require or allow the registrant or suspended registrant to disclose information, or to report or take official action on the information and records.

3.2 Bylaw 3.1 does not apply to information or records where disclosure is made:

- (a) to the registrant's or suspended registrant's legal counsel;
- (b) with the consent of the person to whom the information or record applies;
- (c) to the extent that the information or record is otherwise available to the public; or
- (d) as may otherwise be required by the law or to the extent set out in the Rules.

3.3 The Institute may provide information about a registrant, suspended registrant or former registrant to another Provincial Institute in which the person is currently registered or applying for registration, upon request from that other Provincial Institute.

3.4 The Institute may provide the information contained in the register under subsection 19(1) or section 50 of the Act about a registrant, suspended registrant or former registrant to CPA Canada.

Compliance

4.1 An individual who is submitting information to the Institute relating to his application for or renewal of registration, licence, or re-instatement shall not sign or associate with any letter, report, statement or representation which the applicant knows, or should know, is false or misleading.

4.2 A registrant or suspended registrant who becomes aware of his non-compliance with the Rules shall declare that non-compliance to the Registrar within thirty (30) days.

4.3 Each registrant by his application for and continuance of registration shall be deemed to have agreed to comply with the Rules.

4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.

Delivery of Notice

5.1 In addition to the methods of service of notices prescribed by section 53 of the Act and unless otherwise specifically provided in the Rules, any document, notification, letter or other form required to be given or sent to a registrant or suspended registrant by the Institute pursuant to the Rules may be delivered or served as the case may be when:

- (a) a facsimile number has been designated by the registrant or suspended registrant, by facsimile transmission addressed to the designated facsimile number; or
- (b) an electronic address has been designated by the registrant or suspended registrant, by electronic transmission addressed to the designated electronic address.

5.2 A document, notification, letter or other form shall be deemed to be received by the registrant or suspended registrant on the:

- (a) day it is personally delivered;
- (b) tenth (10th) calendar day after the day it is mailed;
- (c) business day next following the day of the facsimile transmission;
- (d) business day next following the day of the electronic transmission; or
- (e) business day next following the day of the delivery or service by courier.

5.3 A document, notification, letter or other form required to be given or sent to the Institute by a registrant or suspended registrant pursuant to the Rules may be:

- (a) delivered or served personally on the Registrar; or
- (b) sent by mail, facsimile, electronic transmission, courier or any electronic medium by which the Institute is able to receive data, to the attention of the Registrar;

provided that anything required to be in a form approved by the applicable regulatory committee is in such form, that anything required to be signed is signed, and that anything required to be received at the Institute within a period of time or by a specific date is received within such time or by such date.

Special Meetings

6.1 A special meeting of the members of the Institute shall be held at such place and time in Saskatchewan as the Board may determine.

6.2 The Board shall convene a special meeting within sixty (60) days of a request in writing of at least one percent (1%) of members but not less than fifty (50) members. Such written request shall be delivered to the Registrar, which includes signatures from all members requesting the meeting and states the nature of the business that is proposed to be considered at the meeting.

7-9 are left blank at this time.

Application and Qualifications

10.1 Application for registration shall be in the form approved by the applicable regulatory committee and filed as specified by the Rules. The applicable regulatory committee may, in its discretion, waive the use of the form in special circumstances.

10.2 The Board shall establish Rules for the procedures for registration of persons, including the terms or conditions on the registration of those persons or any category of persons, as registrants.

10.3 A registrant may apply in writing to the Registrar to have any conditions on his registration amended or removed.

10.4 To maintain registration, a registrant shall provide information and make declarations annually in the form approved by the applicable regulatory committee.

Candidates

11.12 The Board may approve an educational institution to administer the registration of candidates and the delivery of the CPA Canada professional education program. An individual who is approved for registration in the CPA Canada professional education program by the educational institution is registered as a candidate.

11.21 To qualify for registration as a candidate of the Institute an individual shall provide evidence of successful completion of:

- (a) an undergraduate or graduate degree; and (b) specified subject area coverage as outlined in the CPA Canada competency map approved by the Board; or
- (a)(b) any other entrance requirements as specified in the Rules.

~~11.2 The Board may approve an educational institution to administer the registration of candidates and the delivery of the CPA Canada professional education program.~~

~~11.3 An individual who is approved for registration as a candidate pursuant to Bylaw 11.1 by the Institute shall be accepted by an educational institution referenced under Bylaw 11.2.~~

11.37 A candidate is not a member of the Institute and has none of the rights associated with registration as a member.

11.4 A candidate shall not engage in the practice of professional accounting or other regulated services unless the services are provided as an employee of a registered and licensed firm and are overseen by a member within the firm.

International Applicants

11.5 An individual who is a member of an international accounting body and provides:

- (a) evidence of being a member in good standing with that international accounting body; and
- (b) evidence of successful completion of entrance requirements as specified in the Rules.

shall be registered as a candidate.

11.46 An individual who is a member:

- (a) of a professional accounting body with which CPA Canada maintains a Mutual Recognition Agreement or a Reciprocal Membership Agreement; or
- (b) who holds a Certified Public Accountant certificate in the United States;

and who provides evidence of being a member in good standing with said professional accounting body or the state board of accountancy shall be registered as a candidate of the Institute.

Certification Program

11.57 An employer shall apply to the applicable regulatory committee to train candidates in a pre-approved program.

11.68 The Board may establish Rules for the training program education, examination and experience of candidates.

Members

12.1 To qualify for registration as a member of the Institute a candidate or individual shall, upon application, meet the requirements specified in Bylaws 12.2, 12.3, 12.4, 12.7 or 12.10.

Membership application from a Candidate

12.2 An individual who is a candidate under Bylaw 11.1 and who provides evidence of successful completion of:

- (a) all courses and examinations that constitute the program of professional education as approved and published by the Board and by CPA Canada, and which meets the standards specified in the CPA Canada professional education program; and

- (b) all components of required practical experience as approved and published by the Board and by CPA Canada, and which meets the standards specified in the CPA Canada practical experience requirements;

shall be registered as a member of the Institute.

Membership application from a Candidate under a [International pathway, a Mutual Recognition Agreement or Reciprocal Membership Agreement](#).

12.3 An individual who is a candidate under Bylaws [11.54 and 11.6](#) and completes the education and experience requirements specified by the Board in the Rules shall upon application be registered as a member of the Institute.

Membership application under Labour Mobility

12.4 Subject to Bylaws 12.5 and 12.6:

- (a) for purposes of subclause 20(2)(c)(i) of the Act, an individual providing evidence of registration in good standing equivalent to a professional accountant pursuant to the legislation of another jurisdiction in Canada, shall be registered as a member of the Institute; and
- (b) for the purposes of subsections 20(4) and (5) of the Act, an individual providing evidence of registration in good standing for a category of practice in another jurisdiction in Canada, shall be deemed to have demonstrated competence and proficiency in that category of practice.

12.5 An individual referenced in Bylaw 12.4 may be required to provide evidence of:

- (a) professional liability coverage;
- (b) a criminal background check or a posted bond;
- (c) good moral character; and
- (d) knowledge of the Rules.

12.6 An individual referenced in Bylaw 12.4 who is restricted in any category of practice or who has conditions placed on any category of practice in another jurisdiction in Canada, shall have the equivalent restrictions or conditions in Saskatchewan.

Membership application from Bermuda

12.7 Subject to Bylaws 12.8 and 12.9, an individual providing evidence of registration in good standing:

- (a) in the Institute of Chartered Professional Accountants of Bermuda may be registered as a member of the Institute; and
- (b) in a category of practice in the Institute of Chartered Professional Accountants of Bermuda may be deemed to have demonstrated competence and proficiency in that category of practice.

12.8 An individual referenced in Bylaw 12.7 may be required to provide evidence of:

- (a) professional liability coverage;
- (b) a criminal background check or posted bond;

- (c) good moral character; and
- (d) knowledge of the Rules.

12.9 An individual referenced in Bylaw 12.7 who is restricted in any category of practice or who has conditions placed on any category of practice by the Institute of Chartered Professional Accountants of Bermuda, may have the equivalent restrictions or conditions in Saskatchewan.

Membership application from a former member

12.10 An individual whose registration as a member was cancelled shall upon application, to the applicable regulatory committee for determination, provide evidence of:

- (a) good moral character;
- (b) competence; and
- (c) knowledge of the Rules.

12.11 The Board may establish Rules for registration of individuals whose registration as a member was previously cancelled.

Categories of Practice

13.1 There are four (4) categories of practice of the profession:

- (a) the practice of professional accounting to or for the benefit of a client;
- (b) other regulated services to or for the benefit of a client;
- (c) professional service to or for the benefit of a client other than the practice of professional accounting or other regulated services; and
- (d) professional service to or for the benefit of an employer.

13.2 A member prior to practicing professional accounting or providing other regulated services to or for the benefit of a client, shall apply for a registration of a firm in accordance with Bylaw 14.1 except when exempt pursuant to Bylaw 14.2.

13.3 A member prior to practicing professional accounting shall also apply for a licence in accordance with Bylaws 16.2 or 17.1, except when exempt pursuant to subsection 18(3) of the Act.

Firm

14.1 To qualify for registration as a firm of the Institute, a member, or group of members, shall upon application provide:

- (a) evidence of experience and education in each sub-category of professional service;
- (b) a list of practice leaders, members and candidates providing professional service through the firm;
- (c) evidence of professional liability insurance pursuant to Bylaw 24.1;
- (d) evidence of the legal structure of the firm; and
- (e) any other information specified in the Rules.

14.2 Subject to Bylaw 14.3, a member providing other regulated services qualifies for an exemption from registration of a firm when the professional service provided is:

- (a) to three (3) or fewer clients;
- (b) as an officer or director in a volunteer capacity;

- (c) to or through a registered firm; or
- (d) governed by another professional regulatory body established pursuant to legislation in Saskatchewan.

14.3 A member shall submit a declaration regarding his eligibility for exemption under Bylaw 14.2 in the form approved by the applicable regulatory committee which shall indicate:

- (a) the subclause in Bylaw 14.2 which applies; and
- (b) his professional services are not advertised, marketed or otherwise promoted to the public other than by an application for employment.

14.4 Upon receipt of a notice in writing from the Institute and within the time specified in the Rules or notice, a member shall submit to the Institute evidence with particulars of compliance with the requirements specified in Bylaws 14.2 and 14.3.

14.5 Each firm shall have a name which:

- (a) is not misleading;
- (b) does not contravene professional good taste; and
- (c) is in accordance with the Rules established by the Board.

14.6 A firm whose name, title or description includes reference to a Legacy designation shall include the designation “Chartered Professional Accountant” or “Comptable Professionnel Agréé” or the initials “CPA”.

14.7 The Registrar may approve a firm registration only if the name complies with Bylaw 14.5 and 14.6.

14.8 A candidate shall not apply to register a firm.

Professional Corporation

15.1 A member or firm intending to practice in the name of a professional corporation shall apply for a professional corporation permit pursuant to *The Professional Corporations Act* in the form approved by the applicable regulatory committee and shall provide evidence:

- (a) of the good standing of the corporation as defined in *The Business Corporations Act*;
- (b) of compliance with the provisions of *The Professional Corporations Act*;
- (c) legal and beneficial ownership of the shares;
- (d) that the registered directors are members;
- (e) that each person who is not a member or firm employed or engaged by the professional corporation is under the direction and supervision of a member or firm; and
- (f) that professional liability insurance coverage relating to the services provided through the professional corporation is in accordance with the Rules.

15.2 Each professional corporation shall have a name which includes the designation “Chartered Professional Accountant(s)” or “Comptable Professionnel Agréé(s)” or initials “CPA(s).”

15.3 A suspended registrant shall not practice through a professional corporation.

15.4 Subject to Bylaw 15.5, a shareholder of a professional corporation who ceases to be a member pursuant to Bylaws 33.5 or 33.6 shall within thirty (30) days of cancellation of registration:

- (a) dispose of his shares; or
- (b) change the name such that it no longer references the designation “Chartered Professional Accountant” or “Comptable Professionnel Agréé”, the initials of “CPA” or professional corporation.

15.5 A shareholder of a professional corporation who makes an application to the Board under Bylaw 38.1 may defer:

- (a) disposition of shares; or
- (b) changes to the name of the professional corporation

until such time as the review is complete.

Term and Renewal for a Professional Corporation

15.6 The term of a permit for a professional corporation shall be for a period of time which is the lesser of: one (1) year or the period of time between approval and December 31.

15.7 A member or firm continuing to practice in the name of a professional corporation shall apply annually for renewal in a manner established in the Rules.

15.8 The fee payable for a professional corporation permit upon initial application shall be \$150 and is due at the time of application.

15.9 The fee payable for a professional corporation permit upon renewal shall be \$75 and is due at the time of application.

Licensing

16.1 To qualify for a licence a member or firm prior to practicing professional accounting shall upon application meet the requirements specified in Bylaws 16.2, 16.3, 16.4 or 16.5.

16.2 Subject to Bylaw 16.1, an application for a licence for a member shall:

- (a) be made to the Registrar in the form approved by the applicable regulatory committee;
- (b) provide evidence that the member has:
 - (i) achieved education requirements specific to the practice of professional accounting as established in the Rules;
 - (ii) satisfactorily completed the practical experience that meets the requirements as established in the Rules;
 - (iii) achieved verifiable continuing professional development specific to the practice of professional accounting as established in the Rules; and
 - (iv) completed an assessment of competency in the practice of professional accounting as established in the Rules; and
- (c) include any other information requested by the Registrar.

16.3 An application for a licence for a firm shall:

- (a) be made to the Registrar in the form approved by the applicable regulatory committee;
- (b) include information on each licensed member; and
- (c) include any other information requested by the Registrar.

16.4 Further to Bylaw 24.1, a licensed firm shall maintain professional liability insurance as set out in the Rules.

16.5 A licensed member and firm shall:

- (a) apply for renewal to the Registrar in the form approved by the applicable regulatory committee;
- (b) provide evidence annually to the Registrar that during the last year the licensed member met the qualifications to maintain a licence established by the Rules; and
- (c) include any other information requested by the Registrar.

16.6 A member shall submit a declaration regarding his eligibility for exemption under subsection 18(3) of the Act in a form approved by the Registrar.

16.7 A licensed member or firm that at any time does not meet the requirements to maintain the licence shall notify the Registrar in writing within thirty (30) days from the date of non-compliance with the requirements.

16.8 The Registrar shall specify terms and conditions upon a licence as established by the Rules.

16.9 A licence issued to a member or firm shall:

- (a) be in a form approved by the Board;
- (b) specify the approved sub-category or sub-categories of the practice of professional accounting;
- (c) specify the conditions or restrictions of the licence as set out in the Rules; and
- (d) be signed by the Registrar.

16.10 Every licence shall remain the property of the Institute and the Institute may demand the immediate return of the licence when the registration or licence of a member or firm:

- (a) is resigned;
- (b) is suspended; or
- (c) is cancelled.

16.11 A licensed member or firm may apply in writing to the Registrar to have any conditions or restrictions on his licence amended or removed.

16.12 Further to section 22 of the Act and Bylaws 21.1 and 21.2, a licensed firm may use the term “Licensed Professional Accountant” or “Comptable(s) professionnel(s) agréé(s) experts comptable(s) autorisé(s)” when signing assurance reports issued under the name of the licensed firm.

Labour Mobility Licensing

17.1 Notwithstanding Bylaws 25.1 and 25.9, an individual referenced in Bylaw 12.4 who is engaged in the practice of professional accounting and satisfies all the requirements in Bylaw 12.4, shall be provided a licence upon application pursuant to subsection 20(4) of the Act.

17.2 An individual referenced in Bylaw 12.4, whose practice of professional accounting is restricted or has conditions by another jurisdiction in Canada, shall have the equivalent restriction or conditions in Saskatchewan for purposes of subsections 20(4) and 20(5) of the Act.

Requirements and Obligations

Register

18.1 The register is the responsibility of the Registrar and the Registrar shall report to the Board on matters related to the register at least annually.

18.2 The register for registrants and suspended registrants will include the information specified in subsection 19(1) and section 50 of the Act and any other information specified in the Rules.

18.3 Each registrant and suspended registrant shall advise the Institute in writing within thirty (30) days of any changes to his information in the register as required pursuant to Bylaw 18.2.

Certificate and Permit

19.1 A certificate issued to a member shall be in the form approved by the Board and shall be signed by the Chair and another officer designated by the Board and shall bear the seal of the Institute.

19.2 A permit issued to a firm or professional corporation shall be in the form approved by the Board and shall be signed by the Registrar.

19.3 The Registrar shall specify terms and conditions on a member's certificate or a firm's registration permit as established in the Rules.

19.4 Each certificate and permit shall remain the property of the Institute and the Institute may demand the immediate return of the certificate or permit held by a member or firm:

- (a) when the member or firm resigns from the Institute;
- (b) when the member or firm is suspended from the Institute; or
- (c) when the member's or firm's registration is cancelled by the Institute.

Honorary and Fellow Members

20.1 A member in good standing may, by a two-thirds (2/3) vote of the Board, be designated on the register as a fellow of the Institute.

20.2 A deceased individual who was a member in good standing during his lifetime may, by a two-thirds (2/3) vote of the Board be admitted posthumously as a fellow of the Institute.

20.3 A member who has been designated as a fellow on the register and who:

- (a) is suspended shall, by a two-thirds (2/3) vote of the Board, have his registration as a fellow of the Institute cancelled; or
- (b) ceases to be a member, shall cease to be a fellow of the Institute.

20.4 An individual may, by a two-thirds (2/3) vote of the Board, be designated on the register as an honorary member of the Institute.

20.5 An honorary member has none of the rights and privileges associated with registration as a member.

20.6 An individual who has been conferred honorary registration may have their honorary registration in the Institute cancelled by a two-thirds (2/3) vote of the Board.

Use of Designation

21.1 A member or firm may use the title “professional accountant” or the designation “Chartered Professional Accountant” or “Comptable Professionnel Agréé” or the initials “CPA”.

21.2 A member who is designated under Bylaw 20.1 may use the designation “Fellow Chartered Professional Accountant” or “Collegues comptable professionnel agréé” or the initials “FCPA”.

21.3 A member shall apply to the Registrar for use of the “Certified Public Accountant” designation and provide evidence of his Certified Public Accountant certificate.

21.4 Further to Section 22 of the Act, no member shall use the title “Accredited Public Accountant” or “Registered Industrial Accountant” or the initials “AAPA”, “ACA”, “APA”, “FAPA” or “RIA”.

21.5 A member approved by the Registrar under Bylaw 21.3 shall disclose the name of the applicable Certified Public Accountant jurisdiction in the United States of America in the following manner: “Chartered Professional Accountant, legacy designation, Certified Public Accountant (State)”, or “CPA, legacy initials, CPA (State)”, as applicable.

21.6 Subject to Section 59 of the Act, a member may use the legacy designation “Chartered Accountant”, “Certified Management Accountant” or “Certified General Accountant” or the initials “CA”, “CMA”, or “CGA” only when the legacy designation is used in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”.

Bankruptcy and Insolvency

22.1 A registrant or suspended registrant shall advise the Institute, in writing, within thirty (30) days if the registrant:

- (a) has made an assignment or a proposal pursuant to the *Bankruptcy and Insolvency Act* (Canada);
- (b) has been served with a petition pursuant to the *Bankruptcy and Insolvency Act* (Canada);
- (c) has been found guilty of violating the provisions of the *Bankruptcy and Insolvency Act* (Canada), notwithstanding whether said registrant or suspended registrant has filed or may file an appeal; or
- (d) has had any judgment or enforcement charge issued against the registrant or suspended registrant by a court in Canada relating to a debt in an amount exceeding one thousand dollars (\$1,000) which has remained unsatisfied for a period of fifteen (15) days from the date of the personal service of a filed copy of the judgment or enforcement charge.

22.2 The Board shall establish Rules for the review and determinations with respect to information submitted by a registrant or suspended registrant under Bylaw 22.1.

Continuing Professional Development (CPD)

23.1 Every member shall participate in continuing professional development pursuant to the Rules.

23.2 The minimum hours requirement for continuing professional development is the standard as specified by CPA Canada, as amended from time to time. The current standard is one hundred and twenty (120) hours of continuing professional development every three (3) years and twenty (20) hours annually.

23.3 The minimum hours requirement for verifiable continuing professional development is the standard as specified by CPA Canada, as amended from time to time. The current standard is sixty (60) hours of verifiable continuing professional development every three (3) years and ten (10) hours annually.

23.4 The minimum hours requirement for verifiable continuing professional development specific to ethics is the standard as specified by CPA Canada, as amended from time to time. The current standard is four (4) hours of verifiable continuing professional development every three (3) years.

23.5 The Board may establish additional requirements or exemptions for verifiable and unverifiable continuing professional development.

23.6 A member may apply for an exemption of the requirements specified in Bylaws 23.2, 23.3 and 23.4.

23.7 A member who satisfies the criteria for exemption shall have all or a portion of the member's continuing professional development requirements waived.

23.8 A member shall submit a report in the form and within the time established by the applicable regulatory committee declaring whether the requirements for continuing professional development have been fulfilled.

23.9 Upon receipt of a notice in writing from the Institute, a member shall submit to the Institute documentation which is acceptable to the Institute and demonstrates completion of continuing professional development activities which fulfill the requirements under Bylaws 23.2, 23.3 and 23.4 with particulars, and within the time specified in the Rules or notice.

Professional Liability Insurance

24.1 Every firm shall carry professional liability insurance in accordance with the Rules established by the Board.

24.2 Every firm shall provide to the Institute a certificate of professional liability insurance coverage which states the amount of insurance carried, the anniversary date of the policy and any other information as set out in the Rules.

24.3 Every firm shall request an endorsement to the insurance contract to require the insurer to advise the Institute of a cancellation or reduction in coverage.

24.4 Every firm shall advise the Institute of a policy cancellation or reduction in coverage within fifteen (15) days of such cancellation or reduction.

24.5 Every firm that ceases to practice or disposes of all or some of its practice shall ensure that insurance covering its services rendered prior to the cancellation or disposition is maintained for six (6) years following such cancellation or disposition.

25 and 26 are left blank at this time.

Practice Inspection

27.1 Every firm shall be subject to practice inspection as established in the Rules.

27.2 Every firm shall be given reasonable notice of the inspection and such notice shall include the name of the practice inspector conducting the inspection.

27.3 Every firm given notice under Bylaw 27.2 may request a review of the assignment of the inspector named in the notice.

27.4 The decision for the outcome of a practice inspection shall be made by the applicable regulatory committee and may include one (1) or more of the following:

- (a) no further action required;
- (b) a corrective action plan be received from the firm within a specified time period set by the applicable regulatory committee;
- (c) a partial or full re-inspection be completed within a specified time period set by the applicable regulatory committee;
- (d) a referral to the applicable regulatory committee to restrict the practice of the member or firm or to reduce or suspend the firm's ability to train candidates; and
- (e) a written complaint be issued to the Professional Conduct Committee.

27.5 Where a licensed member or firm is registered with the Institute and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, Auditor Oversight, as amended from time to time, information related to or arising out of the practice inspection of the licensed member or firm shall be shared with CPAB.

Trust Asset Review

28.1 The Board shall establish Rules relating to the review of administration of trust assets by a registrant.

28.2 A registrant in the administration of trust assets shall at a minimum comply with:

- (a) the provisions of *The Trustee Act, 2009* (Saskatchewan) as amended from time to time;
- (b) the trust agreement; and
- (c) the Rules.

28.3 All records shall be made available in Saskatchewan for review by a practice inspector and the applicable regulatory committee.

28.4 A registrant shall notify the Institute annually on the form approved by the applicable regulatory committee if the registrant holds a trust account or trust assets and shall declare whether the registrant complies with the provisions of the Rules.

28.5 A suspended registrant shall not administer trust assets.

Review and Resolution of Matters in Dispute

29.1 The Board shall establish Rules relating to review and resolution of matters in dispute involving a registrant or suspended registrant where the matters are such that an allegation of professional misconduct or professional incompetence are not identified in a document received or obtained by the Institute.

29.2 The Registrar may provide one or more of the following in respect of a matter in dispute:

- (a) guidance to the registrant or suspended registrant;
- (b) direction to the registrant or suspended registrant to undertake an action; or
- (c) referral to another applicable regulatory committee.

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D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS

Restriction

31.1 A restriction may be imposed where a registrant has not complied with a condition or a requirement specified in a Rule or a notice within the time specified in a Rule or a notice.

31.2 The registrant or suspended registrant may apply in writing for removal of the restriction made or imposed pursuant to Bylaw 31.1 after the registrant or suspended registrant has undertaken the corrective action to satisfy the basis for the restriction.

31.3 The Board shall establish Rules to impose or remove a restriction on a registration or a licence.

Resignation

32.1 A registrant or suspended registrant may apply to the Registrar to resign his registration from the Institute in the manner specified in the Rules.

32.2 Approval by the Registrar of a resignation shall not release the registrant or suspended registrant from indebtedness owing to the Institute.

32.3 The Registrar shall not approve an application for resignation when the registrant or suspended registrant:

- (a) is the subject of an outstanding determination by a regulatory committee or the Board; or
- (b) is the subject of an investigation or a discipline proceeding of the Institute; or
- (c) has not complied fully with a disciplinary order.

32.4 The Registrar may not approve an application for resignation unless prior approval has been given by an applicable regulatory committee when the registrant has not:

- (a) paid in full any fee assessed by the Institute; or
- (b) participated in continuing professional development pursuant to the Rules.

32.5 The Board shall establish Rules for cancellation of a registration or licence when a registrant resigns.

Non-Disciplinary Enforcement

Suspension

33.1 The Board shall establish Rules for suspension of registration rights where a registrant has not complied with:

- (a) a requirement specified in a Rule or a notice within the time specified in a Rule or a notice;
or
- (b) a restriction imposed by the Rules made under Bylaw 31.1.

33.2 Bylaw 33.1 does not apply when the suspension is made pursuant to sections 29, 32 or 36 of the Act.

33.3 A registrant may submit a response in writing regarding the recommendation to suspend his registration rights as established in the Rules.

Obligation of Suspended Registrants

33.4 Further to section 52 of the Act, and Bylaw 33.1, during the period of suspension of registration rights, the suspended registrant shall continue to be responsible for all fees assessed by the Institute and to be subject to the authority of the Institute as fully and to the same extent as if registration rights had not been suspended.

Cancellation

33.5 When a suspended registrant continues to not comply with the Rule underlying the suspension for a period ~~of one (1) year after the original date of non-compliance established in the Rules~~ his registration shall be cancelled.

33.6 A registrant or suspended registrant who is not eligible to work or study in Canada shall have his registration cancelled.

33.7 A registrant or suspended registrant may submit a response in writing to the Board regarding the recommendation to cancel his registration or licence under the Rules established under Bylaw 33.8.

33.8 The Board shall establish Rules for cancellation of a registration or licence.

33.9 A firm that is a sole practitioner shall have its registration cancelled when its only member's registration is suspended or cancelled.

Reports and notice of restriction, suspension or cancellation

34.1 A written notice shall be sent to the registrant or suspended registrant of a resignation, restriction, suspension or cancellation of a registration or a licence, as the case may be.

34.2 The Registrar shall publish on the Institute's website a notice in accordance with the Rules pertaining to a registrant's or suspended registrant's resignation, restriction, suspension or cancellation, as the case may be.

34.3 Unless an application has been made under Bylaw 38.1, the Registrar shall communicate to any other Provincial Institute with which the registrant or suspended registrant is registered and to CPA Canada of the resignation, restriction, suspension or cancellation, as the case may be.

34.4 A written report shall be sent to the employer of a person when their registration with the Institute is restricted, suspended, or cancelled.

35 is left blank at this time.

E. RE-ENTRY, RE-INSTATEMENT, REMOVAL OF RESTRICTIONS

Re-entry

36.1 The process of re-entry is reserved for individuals who were candidates within the last ten (10) years and who had:

- (a) an application for resignation as a candidate approved; or
- (b) registration as a candidate suspended or cancelled ~~because all attempts on evaluations were exhausted.~~

36.2 The application by an individual for re-entry as a candidate shall:

- (a) be in the form approved by the applicable regulatory committee in the Rules;
- (b) require the individual to restart the CPA Canada professional education program;
- (c) include evidence of the requirements for registration contained in Bylaw 11.1; and
- (d) be considered in accordance with the Rules established by the Board.

Re-instatement

37.1 Re-instatement of registration is reserved for an individual who is either:

- (a) a suspended registrant, or
- (b) a person described in subsection 41(1) of the Act.

37.2 An application by a suspended registrant for re-instatement of registration shall be considered in accordance with the Rules established by the Board when the individual has:

- (a) paid all amounts owing to the Institute;
- (b) satisfied any outstanding conditions or restrictions at the time of suspension; and
- (c) provided evidence that the individual is competent and of good character.

F. REVIEW BY THE BOARD

Review and Determination by the Board

38.1 The Board shall establish Rules for review of decisions made by the Registrar or an applicable regulatory committee.

38.2 Bylaw 38.1 does not apply to:

- (a) decisions or determinations made by the Professional Conduct Committee or Discipline Committee pursuant to sections 28, 31 or 32 of the Act;
- (b) appeals made pursuant to section 37 of the Act; or
- (c) applications for reinstatement made pursuant to section 41 of the Act.

39 is left blank at this time.

G. CONDUCT AND DISCIPLINE

Interpretations

40.1 For purposes of Bylaws 40.1 to 69.1, except as otherwise stated:

- (a) “formal complaint” means the complaint or charges contained in the report prepared by the Professional Conduct Committee for determination by the Discipline Committee under clause 28(2)(a) of the Act;
- (b) “complainant” means the person who provided a written complaint to the Institute pursuant to subsection 28(1) of the Act;

- (c) “investigator” means a person engaged by the Registrar or the chair of the Professional Conduct Committee to investigate the written complaint and file a written report to the Professional Conduct Committee on the result of an investigation;
- (d) “respondent” means the registrant or suspended registrant whose conduct is the subject of the formal complaint made pursuant to clause 28(2)(a) of the Act; and
- (e) “written complaint” means a document received or obtained by the Institute from which an allegation of professional misconduct or professional incompetence of a registrant or suspended registrant can be identified and which document contains the name of said registrant or suspended registrant.

Receipt of Written Complaints

41.1 When the Board determines it is appropriate to request the Professional Conduct Committee to consider a complaint pursuant to subsection 28(1) of the Act, the Board shall direct the Registrar to prepare and forward the complaint in writing to the Professional Conduct Committee.

41.2 When a registrant or suspended registrant has not, in the opinion of the Registrar or applicable regulatory committee, taken reasonable steps to cooperate with the regulatory processes of the Institute, the Registrar may make a written complaint.

Chair of the Professional Conduct Committee

42.1 The chair of the Professional Conduct Committee shall have authority:

- (a) to determine whether information received by the Institute is a written complaint;
- (b) to terminate an engagement of an investigator;
- (c) to determine the scope of the investigation required under subsection 28(1) of the Act;
- (d) to determine the expanded scope of an investigation or the scope of an additional investigation where the investigators obtain information which suggests an expansion of an investigation or an additional investigation should be considered;
- (e) to determine that an investigation be discontinued where the complainant declines to provide information which is essential to complete an investigation; and
- (f) to appoint the person who shall prosecute the complaint under subsection 31(2) of the Act.

42.2 The written complaint is deemed to be received by the Professional Conduct Committee under subsection 28(1) of the Act when the chair determines that it is a written complaint under Bylaw 42.1(a). The written complaint becomes a written complaint of the committee at that time and an investigation shall be completed unless Bylaw 42.1(e) applies.

42.3 Every registrant or suspended registrant shall be given reasonable notice of the investigation and such notice shall include the name of the investigator.

42.4 Every registrant or suspended registrant give notice under Bylaw 42.3 may request a review of the assignment of the investigator by the chair of the Professional Conduct Committee.

Authority of the Professional Conduct Committee

43.1 The Professional Conduct Committee shall, in the execution of its duties under Section 28 of the Act and without limiting the generality thereof, have authority:

- (a) to require a registrant or suspended registrant to provide books, documents and files in the registrant's or suspended registrant's possession, custody or control whether in paper or electronic form;
- (b) to engage or employ a person including any employees or officers of the Institute to assist the committee in its investigation;
- (c) to approve the charge comprising the formal complaint to be heard by a discipline hearing panel, which charge shall be included in a report to the Discipline Committee; and
- (d) to approve an amendment to the formal complaint where the committee determines that the formal complaint fails to include all applicable instances of professional misconduct or professional incompetence, as the case may be, and which amendment shall be included in an amended report to the Discipline Committee.

43.2 No person who has a connection to the respondent, the complainant or the subject matter of the written complaint, which causes a reasonable apprehension of bias during the investigation or the decision of the committee relating to the complaint, shall be appointed as an investigator or participate as a member of the Professional Conduct Committee.

43.3 Bylaw 43.2 does not apply to a person whose connection results from the role as investigator or committee member.

43.4 The Professional Conduct Committee shall determine when an investigation has been completed.

Determinations of No Further Action with Consent

44.1 Further to subclause 28(2)((b)(i) of the Act, the Professional Conduct Committee shall obtain the complainant's and registrant's or suspended registrant's written consent prior to making its written report to the Discipline Committee. The complainant's and registrant's or suspended registrant's written consent shall include a statement from the Professional Conduct Committee as to the obligations of the complainant and registrant or suspended registrant at the conclusion of the matter and a declaration that the complainant and registrant or suspended registrant will comply with any direction issued by the Professional Conduct Committee.

Discipline Committee

45.1 Subject to Bylaw 46.1, for purposes of exercising its powers, five (5) members of the Discipline Committee, one of whom shall be a public appointee or a public representative, shall be the quorum of the committee.

Discipline Hearing Panel

46.1 A discipline hearing panel established by the Discipline Committee to hear and determine one or more formal complaints shall be approved by the chair of the Discipline Committee and shall consist of at least five (5) members of the Discipline Committee.

46.2 No person who has a connection to the respondent, the complainant or the subject matter of the formal complaint, which causes a reasonable apprehension of bias during the discipline hearing, shall be appointed to a discipline hearing panel.

46.3 The person appointed as chair of the discipline hearing panel shall be delegated authority from the chair of the Discipline Committee to administer the oaths or affirmations of witnesses giving testimony.

Parties to a Discipline Proceeding

47.1 The parties to a discipline proceeding are the respondent against whom the formal complaint has been made and the Professional Conduct Committee.

Discipline Committee Orders

48.1 Where the Discipline Committee determines that the respondent is guilty of professional misconduct or professional incompetence and makes an order pursuant to subsection 32(1) or subsection 32(2) of the Act, the committee shall inform the members and any other interested persons of its decision and order in the manner the committee considers appropriate.

Notification to other Institutes

49.1 Where the register of the Institute or another Provincial Institute indicates that a registrant or suspended registrant is a member in a Provincial Institute and where the registrant or suspended registrant is subject to a formal complaint or to an order made pursuant to the Act, the Institute shall notify the other Provincial Institute regarding the formal complaint or the order, as the case may be, in accordance with the procedures established in the Rules.

Notice of Conduct Investigations

50.1 Where a licensed member or firm is registered with the Institute and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, Auditor Oversight, as amended from time to time, information related to or arising out of the conduct investigation of the licensed member or firm shall be shared with CPAB.

Notice of Suspension or Expulsion under the Act

51.1 Notice of a suspension or expulsion ordered pursuant to sections 29, 32 or 36 of the Act shall be published in accordance with the Rules established by the Board or the Discipline Committee.

Disciplinary Notices

52.1 A notice of a disciplinary hearing shall be posted by the Registrar on the Institute's website at least ten (10) days before a hearing by the Discipline Committee. The notice shall include the date, time and place of the hearing and the subject matter of the hearing. The notice shall be removed at the end of the discipline hearing.

52.2 A decision and an order or summary of the decision and an order made by a Discipline Committee shall be published on the Institute's website indefinitely.

53-59 are left blank at this time.

H. APPEAL PROCEEDINGS

Note: Sections 23 – 41 of the Act and Regulatory Bylaws 40 to 69 are applicable to appeal proceedings.

Definitions and Interpretations for appeal proceedings

60.1 Additional defined terms for purposes of the appeal proceedings:

- (a) “appeal panel” means the members of the Board who hear an appeal made pursuant to subsection 37(1) of the Act;
- (b) “appeal panel chair” means the Chair of the Board or a member of the Board appointed by the Chair of the Board to act as a chair of an appeal panel for an appeal proceeding;
- (c) “appeal proceeding” means a proceeding governed by Section 37 of the Act;
- (d) “appellant” means the registrant or suspended registrant filing the Notice of Appeal under subsection 37(1) of the Act.
- (e) “closed session” means the portion of an appeal proceeding where only the appeal panel members and, if requested by the appeal panel chair, the panel’s counsel are present;
- (f) “in-camera” means the portion of an appeal proceeding during which one or more persons have been excluded from an appeal proceeding; and
- (g) “parties” means the appellant and the Professional Conduct Committee established pursuant to subsection 27(1) of the Act.

60.2 Applications and submissions made to the appeal panel or the appeal panel chair shall be filed with the Registrar in the manner and form specified in the Bylaws 64.2, 64.3 and 67.2 or as directed by the appeal panel chair.

60.3 For the purposes of Section 37 of the Act and these Bylaws, the Institute interprets that a decision and an order pursuant to Section 32 of the Act or an order pursuant to Section 34 of the Act is made when the order is served upon the registrant or suspended registrant in accordance with the Act.

Notice of Appeal

61.1 Further to subsection 37(2) of the Act, the notice of appeal shall be writing and shall include:

- (a) A statement of the matter appealed and whether it relates to the Discipline Committee’s decision on the formal complaint, the order or both;
- (b) The grounds or basis for the appeal; and
- (c) The remedy sought.

Hearing Management Conference

62.1 The appeal panel chair may arrange a hearing management conference with the parties for purposes including:

- (a) Determining whether any preliminary applications will be made by a party to the appeal panel and if so, when they shall be made, and when responses shall be made by the other party; and
- (b) Determining the proposed date, time, and place in Saskatchewan of the appeal hearing.

62.2 The Institute shall inform the parties of the date, time of, and the means for conducting the hearing management conference. The information shall be sent at least five (5) business days before the date of the hearing management conference.

62.3 The appeal panel chair shall chair the hearing management conference and may request attendance of the appeal panel's counsel, as well as the Registrar or his designate for administrative purposes.

62.4 A hearing management conference may be conducted, at the discretion of the appeal panel chair, by any reasonable means that permits reliable communication with the parties, and other participants noted in Bylaw 62.3, including one of the following:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) by electronic mail.

62.5 A hearing management conference is not part of an appeal hearing and is conducted for the purpose of arranging an appeal hearing only. Further, a ruling on a matter subject to preliminary application shall not be made during a hearing management conference.

Setting the appeal hearing date

63.1 The appeal panel chair shall set the appeal hearing date considering:

- (a) The submissions by the parties; and
- (b) Timely conclusion of the appeal proceeding in the public interest.

Preliminary Applications

64.1 If a party intends to raise any preliminary objection or preliminary issue of law before the appeal panel, such party shall, at any time after the decision or order has been sent to the appellant but not less than twenty (20) business days prior to the date set for commencement of the appeal hearing under Bylaw 63.1, serve the other party and file with the Registrar a Notice of Preliminary Application.

64.2 The Notice of Preliminary Application shall include:

- (a) The nature of the application;
- (b) The grounds upon which the application is being made;
- (c) Any facts to be relied upon in support of the application;
- (d) The remedy sought; and
- (e) A supporting brief of law.

64.3 The other party shall serve on the applicant party and file with the Registrar a response to the Notice of Preliminary Application referred to in Bylaw 64.1 within ten (10) business days from receiving service of the Notice of Preliminary Application, which response shall include:

- (a) The nature of the response and any grounds in support thereof;
- (b) Any facts to be relied upon in response to the Notice of Preliminary Application; and
- (c) A supporting brief of law.

64.4 All materials filed with the Registrar in relation to the appeal and any applications shall be distributed to the appeal panel or the appeal panel chair, as the case may be under Bylaws 64.5, 64.6 or 64.8.

64.5 Subject to Bylaw 64.6, at the discretion of the appeal panel chair, the application shall be heard by one of the following means:

- (a) in person,
- (b) by telephone conference, or
- (c) by live video conference.

64.6 If a preliminary application is a request for an adjournment of the appeal hearing, the appeal panel chair may make a decision on the application without referring the application to the appeal panel, and may hear the parties on the application by one of the following means:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) by electronic mail.

64.7 Where a preliminary application is not opposed by the other party, the parties may make a joint submission in writing of their agreement on the remedy set out in the application.

64.8 Upon receipt of a joint submission described in Bylaw 64.7, the appeal panel chair may grant the remedy set out in the application without referring the application to the appeal panel or hearing the parties on the application.

64.9 The appeal panel chair shall sign and the Registrar shall send to the parties the written decision on the preliminary application made under Bylaws 64.5, 64.6 or 64.8.

Hearing Procedures

65.1 The appeal panel chair has the authority to establish procedures for administration of a specific appeal hearing.

65.2 The appeal panel chair has responsibility for the orderly administration of an appeal hearing and shall have the authority to exclude any person whose conduct is disruptive to the appeal hearing.

Closed Session

66.1 During the period from the adjournment of the appeal hearing to finalize the written decision and the order, if any, to the date the decision and an order, if any, is signed by the appeal panel chair, the appeal panel is deemed to be in closed session.

Methods and Means for an Appeal Hearing

67.1 At the discretion of the appeal panel chair the appeal shall be heard by one of the following means:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) by electronic mail.

67.2 At least twenty (20) days prior to the date set for the appeal hearing the parties shall file with the Registrar a written submission and a supporting brief of law which shall be distributed to the members of the panel prior to the commencement of the hearing.

Decision and Order

68.1 A decision or an order made pursuant to subsections 37(5) and 37(6) of the Act:

- (a) by the majority of the members of an appeal panel is a decision of the appeal panel; and
- (b) shall be in writing and sent to the parties by the Registrar on behalf of the Board.

68.2 A decision and an order made pursuant to subsections 37(5) and 37(6) of the Act or a summary of the decision and an order made by the Board shall be published on the Institute's website indefinitely.

Record of Hearing

69.1 The appeal hearing shall be held on the record and the record of hearing for an appeal hearing shall be electronic and contain the following:

- (a) A decision and an order, if applicable, pursuant to subsections 37(5) and 37(6) of the Act;
- (b) Notice of Appeal and response and any other submissions or materials submitted by the parties on the appeal including any preliminary applications;
- (c) Hearing transcript;
- (d) Copy of public Notice of Hearing published or sent by the Registrar;
- (e) Order compliance summary with attachments; and
- (f) Any other document as specified by the appeal panel chair.

I. TRANSITIONAL PROVISIONS

Candidates

70.1 A Legacy body candidate who has not successfully completed his education or certification programs by the end of September 2015 shall be bridged into the CPA Canada certification program through transitional programs in accordance with the Rules.

70.2 The practical experience obtained by a Legacy body candidate that meets the criteria of a legacy body education program shall be valid in assessing total practical experience required in order to be registered as a member pursuant to Bylaw 12.2.

70.3 A Legacy body candidate who completes the Legacy designation education program commenced prior to the date the Act comes into force and who becomes a member, shall use the Legacy designation of the Legacy body with which the candidate was affiliated or registered prior to the date the Act comes into force in accordance with section 59 of the Act as if the member was a member of the Legacy body.

Rules of Professional Conduct

71.1 The Institute adopts, and all registrants or suspended registrants shall comply with, the Institute of Chartered Accountants of Saskatchewan Standards and Rules of Professional Conduct as approved by the Board and amended from time to time until such time as Rules of Professional Conduct are established.

72-99 are left blank at this time.

III. STANDARDS OF PROFESSIONAL CONDUCT (200-299)

Bylaws

200.1 A registrant or suspended registrant shall comply with the principle of integrity, which requires that a registrant or suspended registrant be straightforward and honest in all professional and business relationships.

200.2 A registrant or suspended registrant shall comply with the principle of objectivity, which requires that a registrant or suspended registrant not compromise professional or business judgment because of bias, conflict of interest, or undue influence of others.

200.3 A registrant or suspended registrant shall comply with the principle of professional competence and due care, which requires that a registrant or suspended registrant ensure a client or employer receives competent professional service and therefore:

- (a) Attain and maintain professional knowledge and skill at the required level required to ensure competent professional service, based on current technical and professional standards and relevant legislation; and
- (b) Provide professional services diligently and in accordance with applicable technical and professional standards, and relevant legislation.

200.4 A registrant or suspended registrant shall comply with the principle of confidentiality, which requires that a registrant respect the confidentiality of information acquired as a result of professional and business relationships.

200.5 A registrant or suspended registrant, at all times, shall comply with the relevant laws and regulations of Canada and the province in which they reside or in which they provide professional services.

200.6 A registrant or suspended registrant shall not at any time knowingly engage in any professional, business, or personal activity that he knows or should know will impair or is likely to impair the profession's integrity, objectivity, or good reputation.

200.7 A registrant or suspended registrant shall cooperate with the regulatory processes of the Institute.

200.8 The Board adopts the Rules of Professional Conduct as established and amended from time to time, which shall apply to registrants and suspended registrants.

**INSTITUTE OF
CHARTERED PROFESSIONAL ACCOUNTANTS
OF SASKATCHEWAN**

ADMINISTRATIVE BYLAWS

Contents

II. ADMINISTRATIVE BYLAWS (100-199).....	2
A. TITLE	2
B. INTERPRETATION	2
C. BOARD	3
D. COMMITTEES	7
E. OFFICERS.....	8
F. MEMBER MEETINGS.....	8
G. CORPORATE AND OPERATIONS.....	10
H. BOARD RULES.....	13

II. ADMINISTRATIVE BYLAWS (100-199)

A. TITLE

101.1 These Bylaws may be cited as *The Accounting Profession Administrative Bylaws 2020* (Saskatchewan).

B. INTERPRETATION

102.1 For the purpose of these Bylaws, except where otherwise stated:

- (a) “Act” means *The Accounting Profession Act*, (Saskatchewan) as amended from time to time;
- (b) “Affiliate member” means a member who has designated their member registration with another provincial institute as their primary member registration in Canada;
- (c) “Board rule” means a rule approved by the Board consistent with and permitted under specific provisions in the Act or Bylaws;
- (d) “Bylaws” mean these Bylaws and any other Bylaws of the Institute that may be in force from time to time;
- (e) “Chief Executive Officer” and “CEO” mean the individual appointed by the Board pursuant to Bylaw 115.1 of *The Accounting Profession Administrative Bylaws*;
- (f) “CPA Canada” means the national organization for Chartered Professional Accountants in Canada;
- (g) “Discipline Committee rule” means a rule approved by the Discipline Committee which is consistent with specific provisions in the Act or Bylaws and permitted under subsection 30(3) of the Act;
- (h) “electronic ballot or proxy” means a ballot or proxy that may be transmitted through the use of the internet or other electronic service;
- (i) “Legacy body” means The Institute of Chartered Accountants of Saskatchewan, The Society of Management Accountants of Saskatchewan and The Certified General Accountants Association of Saskatchewan, collectively or separately;
- (j) “Legacy designation” means a designation held by a member pursuant to section 59 of the Act;
- (k) “non-practice” means that during a twelve (12) month period ending in the fiscal year of CPA Saskatchewan, the member was:
 - (i) not engaged in the practice of the profession, and
 - (ii) not relied upon based on his qualification as a professional accountant;
- (l) “practice of the profession” or “professional service” means any service provided by a member related to a technical competency as set out in the CPA Canada competency map;
- (m) “practice of professional accounting” means any of the sub-categories of professional service outlined in subsection 18(1) of the Act;
- (n) “practice inspection” means inspecting the application of Standards of Professional Practice and the manner and methods of practice of registered and licensed firms by the Institute;
- (o) “Primary member” means a member other than an affiliate member and who shall therefore be primarily accountable to the Institute for regulatory purposes. A member engaged in the practice of the profession throughout the year primarily in Saskatchewan shall be a primary member. A member shall be considered practicing primarily in Saskatchewan when the

member's practice of the profession in Saskatchewan is to an extent greater than his/her practice of the profession (in aggregate) in other jurisdictions in or outside Canada;

- (p) "Provincial Institute" means a regulatory body for professional accountants established pursuant to legislation in any province or territory of Canada and The Institute of Chartered Professional Accountants of Bermuda;
- (q) "public appointee" means a person appointed to the Board pursuant to section 9 of the Act;
- (r) "public representative" means a person appointed by the Board to a regulatory committee pursuant to Bylaw 112.2 of *The Accounting Profession Administrative Bylaws*;
- (s) "Rule" means any right, requirement or obligation of a registrant, or duty or power of the Institute, that is set out in the Act, a Bylaw, a Board rule, a Discipline Committee rule and the Rules of Professional Conduct, as established or amended from time to time;
- (t) "Rules of Professional Conduct" means the obligations and requirements for professional conduct and professional competence of registrants established by CPA Canada.

102.2 Bylaws and Board rules pertaining to members or firms providing services as a professional accountant through or in the name of a professional corporation shall apply to the professional corporation.

102.3 Singular includes plural, and vice versa.

102.4 Masculine includes feminine, and vice versa.

102.5 "In writing" applies to both paper and electronic form.

102.6 Headings are for convenience and reference only.

102.7 Terms defined in the Act have the same meaning in these Bylaws.

C. BOARD

Members

Election and Appointment

103.1 A member of the Institute may be nominated for election to the Board and shall be called a nominee.

103.2 Members who are employees or honorary members of the Institute shall not be eligible to be nominated, appointed or elected to the Board.

103.3 The CEO shall at least sixty (60) days prior to the annual meeting, notify in writing all members except honorary members that nominations for election to the Board will be received up to twenty-one (21) days before the annual meeting.

103.4 Nominations for election to the Board shall be in writing, signed by two (2) members of the Institute and accepted by the nominee in writing, and delivered to the CEO at least twenty-one (21) days before the date of the annual meeting.

103.5 If the number of nominees exceeds the number of members to be elected to the Board, the CEO shall prepare paper or electronic ballots, or a combination of both, containing the names of the nominees in alphabetical order, and shall distribute one (1) such ballot to each member of the Institute at least fourteen (14) days before the annual meeting.

103.6 If less than the requisite number of nominees is nominated, the Board shall make the additional nominations necessary to result in a Board of eleven (11) members, not including the two (2) persons appointed pursuant to section 9 of the Act. If no election is required, the CEO shall report the names of the nominees to the Chair of the Board.

103.7 Subject to Bylaw 103.11, all members except honorary members are eligible to vote in the election of the Board.

103.8 The ballots shall be lodged with the CEO before close of business the Friday preceding the annual meeting. Each ballot shall be marked for not more than the required number of nominees and if marked for more than the required number of nominees, the ballot shall not be counted.

103.9 The CEO shall deliver the ballots lodged to two (2) or more scrutineers appointed by the Chair of the Board from members who are not nominees.

103.10 The scrutineers shall count the ballots cast and prepare, sign and deliver to the Chair of the Board a certificate of the names of the requisite number of nominees receiving the highest number of votes.

103.11 In the event of a tie, the tie shall be broken by the returning officer drawing lots by live video-conference or in-person before the tied nominees.

103.12 The Chair of the Board shall declare to the annual meeting the names of the nominees who have been elected to the Board for the ensuing term.

103.13 The ballots shall be destroyed or electronically deleted by the scrutineers within thirty (30) days following the annual meeting.

103.14 The returning officer for elections shall be the CEO or a designate of the Board.

Chair of the Board

104.1 Immediately after the annual meeting of the Institute, the Board shall meet and elect from its members a Chair and Vice Chair.

104.2 The Chair of the Board shall be entitled to preside at all meetings of the members of the Institute and of the Board. In the absence or conflict of the Chair of the Board, a Vice Chair shall act as Chair of the Board.

104.3 At any meeting of the Board where the Chair of the Board or a Vice Chair is not participating, those participating in the meeting, provided they constitute a quorum under these Bylaws, may by resolution appoint any other member of the Board to act as Chair of the meeting.

104.4 A Board member shall have served two (2) years on the Board before being eligible to be appointed as the Chair of the Board.

104.5 The Vice Chair shall serve a two (2) year term.

104.6 The Chair of the Board shall serve a two (2) year term.

104.7 The term of a Board member who is not appointed under section 9 of the Act shall expire immediately after the annual meeting.

Number and Term

105.1 The Board shall consist of eleven (11) elected members and the two (2) persons appointed pursuant to section 9 of the Act.

105.2 Subject to Bylaw 105.3, Board members shall only serve a maximum of two (2) consecutive three (3) year terms.

105.3 A Board member appointed Chair of the Institute may remain on the Board for an additional term of one (1) year to complete their term as Chair.

105.4 Board members may continue to act until their successors are elected or appointed.

105.5 Expiring terms shall be filled by an election from the members of the Institute.

105.6 The Board may appoint any member of the Institute to any vacated Board position and a member so appointed shall serve until the next election.

105.7 Subject to Bylaw 105.3, Board members shall serve a maximum of seven (7) years.

Resignation and Cancellation

106.1 The Chair of the Board shall receive resignations from the Board members.

106.2 If the registration of a Board member is suspended or cancelled, that member ceases to be a member of the Board on the date of the change in registration.

106.3 The Board shall approve all resignations and cancellations from the Board.

Vacancy

107.1 A vacancy on the Board does not impair the power of the remaining members of the Board to act.

Organization, Powers and Procedures

108.1 The procedure at all meetings of the members of the Institute shall be governed by the rules of order or procedure as specified by the Board or in the Rules.

Compensation

109.1 Board members, including the two (2) persons appointed pursuant to section 9 of the Act, shall be paid their reasonable out-of-pocket expenses for attending meetings of the Board and committees of the Institute, and for conducting the affairs of the Institute, and the Board may authorize the payment of such expenses to any other registrants so engaged.

109.2 The two (2) persons appointed pursuant to section 9 of the Act shall each be paid an honorarium fixed by the Board.

109.3 ~~Immediately following the completion of the~~The outgoing Chair of the Board's term, he shall be paid an honorarium fixed by the Board as established in the Rules.

Board Meetings

110.1 The Board shall meet at least four (4) times in each year or as often as the business of the Institute may require, and at any time and place in Saskatchewan.

110.2 Notice of the time, location and business of any meeting of the Board shall be provided to each Board member not less than five (5) days before the date of such meeting. A meeting may occur with less than five (5) days' notice with approval from the Chair of the Board.

110.3 The CEO shall provide a copy of the minutes of each meeting of the Board to each Board member within thirty (30) days after such meeting.

110.4 Subject to Bylaw 110.5, at any meeting of the Board, seven (7) members of the Board shall constitute a quorum.

110.5 For purposes of its powers and duties as a disciplinary appeal body pursuant to section 37 of the Act and as a decision review body, under Bylaw 38.1, four (4) members of the Board shall constitute quorum.

110.6 Except as otherwise provided in the Rules, a decision of a majority of members present at a meeting or appeal hearing is a decision of the Board.

110.7 Each Board member participating at a meeting of the Board, except the Chair of the Board, shall have one (1) vote. The Chair of the Board shall only vote in the event of a tie.

110.8 Notwithstanding Bylaw 105.2, if an appeal is commenced pursuant to section 37 of the Act and the term of office of a Board member expires before the appeal is disposed of, the person may remain a member of the Board for the purposes of completing the appeal, in the same manner as if the Board member's term of office had not expired.

110.9 A person who agrees to remain a member of the Board under Bylaw 110.8 does not act in any capacity on the Board except for the purpose of the appeal.

Special Board Meetings

111.1 Upon receipt of a written request which states the nature of the business that is to be considered at the meeting and which is signed by three (3) Board members, the Chair shall call a

special meeting of the Board to be held not later than fifteen (15) days after the receipt of the written request.

D. COMMITTEES

Committee Members

112.1 The Board shall establish the following committees and shall select and appoint the members and the chairs of each committee for the term specified by the Board or the Act, if applicable:

- (a) the Discipline Committee;
- (b) the Professional Practice Committee;
- (c) the Professional Conduct Committee;
- (d) the Registration Committee;
- (e) the Rules Committee; and
- (f) any other committee approved by the Board.

112.2 Except as provided in section 9 of the Act and Bylaw 113.2, the chair and the members of each committee shall be members of the Institute.

112.3 Each regulatory committee shall establish quorum in its terms of reference approved by the Board in Bylaws 112.6.

112.4 A committee may appoint a member to act as chair of a meeting of the committee in the absence or conflict of the chair.

112.5 Each committee shall report to the Board annually or as often as the Board may specify.

112.6 The Board shall approve terms of reference governing the duties and powers delegated to each committee pursuant to subsection 13(3) of the Act, except the Discipline Committee, and the procedures to follow in the performance of each committee's activities. These processes shall be consistent with the Rules that relate to the functions of each committee.

Regulatory Committees

113.1 A regulatory committee of the Institute is one listed in Bylaw 112.1 clauses (a) through (e).

113.2 Subject to subsection 27(2) of the Act, each regulatory committee of the Board shall have a public appointee or public representative and a Board liaison. The absence, inability to act, or failure to appoint a public appointee or a public representative does not impair the ability of the committee to act.

113.3 Each regulatory committee shall consist of not less than five (5) members, including a public appointee or public representative and a Board liaison, where applicable.

Compensation

114.1 Members of a committee, including a person appointed under Bylaw 113.2, shall be paid their reasonable out-of-pocket expenses for attending meetings of committees of the Institute and may be paid their reasonable out-of-pocket expenses for conducting the affairs of the Institute.

114.2 The public representatives on each regulatory committee shall each be paid an honorarium fixed by the Board.

E. OFFICERS

Chief Executive Officer

115.1 The Board shall appoint a member to the position of CEO and specify his duties and powers.

Registrar

116.1 Subject to subsection 12(2) of the Act, the Board shall appoint a member to the position of Registrar and specify his duties and powers.

116.2 The Registrar shall be the privacy officer of the Institute.

Appointed Officers

117.1 The CEO, Registrar, Chair and Vice Chair of the Board shall be officers of the Institute.

Execution of Documents and Contracts

118.1 All cheques issued by the Institute shall be signed by such officers or other persons appointed for this purpose by the Board.

118.2 All deeds, contracts, documents or legal papers shall be signed on behalf of the Institute by any officers who are appointed for this purpose by the Board, or in such other manner as determined by the Rules.

Removal of Officers

119.1 The Board shall establish and approve Rules and procedures regarding the removal of any officer, and the filling of the office left vacant by the removal.

F. MEMBER MEETINGS

Annual and Special Meetings

Meeting Procedures

120.1 The order of procedure at the annual meeting shall be as follows:

- (a) reading, correcting and adopting minutes;
- (b) considering deferred business and business arising out of the minutes;
- (c) reading and considering correspondence;
- (d) reading and considering reports of the Board and committees;
- (e) reading, considering and accepting the annual audited financial statements;
- (f) reviewing amendments or additions to Bylaws;
- (g) accepting the declaration of elected Board members;
- (h) appointing auditors; and
- (i) considering general business.

Meeting Notice

121.1 Further to subsection 7(4) of the Act, notice of the time and place of holding the annual or special meeting of the members of the Institute shall be provided in writing by the CEO not less than twenty-one (21) days before the date of such meeting.

121.2 Failure to receive such notice shall not invalidate the notice and it shall not be necessary to

give public notice or advertisement of the meeting.

121.3 Where the meeting is a special meeting, the notice shall contain the business to be transacted and no other business shall be transacted at the meeting.

121.4 Certification by the CEO of the delivery of any meeting notice shall be conclusive evidence of that delivery.

Annual Meetings

122.1 The annual meeting of the Institute shall be held at such place and time in Saskatchewan as the Board may determine.

122.2 Where a member proposes business to be considered at an annual meeting, the member shall state the nature of the business that is proposed in writing to the CEO or the Chair of the Board not less than thirty (30) days prior to the meeting.

122.3 The general business proposed may be added to the agenda of the annual meeting in Bylaw 120.1(i) upon approval in writing by the Chair of the Board.

122.4 The Chair of the Board may request approval from the Board on a matter prior to adding it to the agenda of the annual meeting in Bylaw 120.1(i).

122.5 A personal grievance or defamatory statements regarding another registrant, are not considered general business for the purposes of Bylaw 120.1(i) and shall not be added to the agenda for the annual meeting.

Quorum and Voting

123.1 Fifty (50) members present or represented by proxy in writing shall constitute a quorum at an annual or special meeting of the Institute.

123.2 If a quorum is not present or disappears within the first hour following the time for the commencement stated in the meeting notice prepared and distributed pursuant to Bylaw 121.1, then the meeting shall terminate and a new meeting of the members of the Institute shall be called within sixty (60) days.

123.3 Unless otherwise required by the provisions of the Act, The Business Corporations Act, 1978 (Saskatchewan) or the Bylaws, questions proposed for consideration at the annual meeting shall be decided by a majority of the members present, either in person or by proxy. Such vote will exclude the Chair of the Board who will vote only in the case of a tie.

123.4 At any meeting of the members of the Institute, five (5) members may require that the voting on any question before the meeting shall be by secret ballot, and the Chair of the Board shall thereupon appoint two scrutineers from among the members present for the purpose of conducting the vote.

123.5 Each of the scrutineers shall mark his ballot before any of the other members present cast a vote.

123.6 Except as otherwise provided by the Rules, every member of the Institute shall be entitled to attend all annual and special meetings of the Institute and to cast a vote upon all questions brought

before the meeting.

123.7 Any member of the Institute may be represented at annual and special meetings of the members of the Institute by another member acting as the member's proxy, provided that such proxy is in writing and further:

- (a) that no person except the Chair of the Board, the CEO or his designate shall act as proxy for more than five (5) members; and
- (b) that no proxy given shall confer power of substitution and that all proxies shall be valid only for the meeting for which specifically given.

123.9 Proxies in writing shall be filed with the CEO at least twelve (12) hours before the meeting takes place.

123.10 A meeting may be held at a time and place in the manner determined by the Board and may include a combination of one or more of the following:

- (a) in person,
- (b) by telephone conference, or
- (c) by video conference.

123.11 Each individual participating at a meeting shall be deemed present at the meeting.

Electronic Vote

124.1 Any business of the Institute which requires approval by the members may be voted on through a paper or electronic voting process. Rules for the voting process including the method upon which the electronic ballot is to be identified and counted, shall be approved by the Board.

G. CORPORATE AND OPERATIONS

General

Fiscal Year End

125.1 The fiscal year end of the Institute shall be the last day of March each year.

Seal

126.1 The seal of the Institute shall:

- (a) contain the words, "Institute of Chartered Professional Accountants of Saskatchewan";
- (b) be located at the head office of the Institute, which shall be at such location in the Province of Saskatchewan as the Board may from time to time determine; and
- (c) be affixed to any document only upon approval by an officer or his designate.

Auditor

127.1 At the annual meeting of the Institute, a licensed firm engaged in the practice of professional accounting shall be appointed auditor and shall hold the office until the close of the next annual meeting at a remuneration to be fixed by the Board.

127.2 In the event of the resignation or death of the auditor appointed pursuant to Bylaw 120.1(h), or of the auditor becoming disqualified, or in the opinion of the Board becoming incapable of performing the duties of auditor, the Board may appoint a licensed firm to fill the vacancy subject to ratification by the members at the next annual meeting.

Banking and Investments

128.1 The monies of the Institute shall be kept in such chartered banks, credit unions or trust companies as determined by the Board.

128.2 All cheques, promissory notes, bills of exchange, or other negotiable instruments made, drawn, accepted or endorsed in the name of the Institute and signed in accordance with the resolutions passed by the Board for this purpose, shall be binding on the Institute.

128.3 The Board may borrow upon the credit of the Institute, issue debentures or other securities of the Institute, charge, hypothecate, mortgage or pledge all or any of the real or personal property rights and powers of the Institute, to secure any such debentures or other securities.

Document Retention

129.1 The Board may establish the retention requirements of any document to be held by the Institute.

129.2 Any records of Legacy bodies, as those bodies existed on the day before the coming into force of this Act, are transferred to and vest in the Institute.

Fees

130.1 The annual fees for:

(a) candidates, members, suspended candidates and suspended members shall be set by resolution of the Board and shall become due to the Institute on the ~~fifteenth~~ thirtieth day of the fiscal year, ~~and~~

~~(a)(b)~~ licensed members shall be set by resolution of the Board and shall become due to the Institute on December 1; and

~~(b)(c)~~ firms, licensed members and licensed firms shall be set by resolution of the Board and shall become due to the Institute on December 31.

130.2 The re-instatement and registration fees for suspended registrants and former registrants shall be set by resolution of the Board and shall become due to the Institute on the date of notice.

130.3 Every registrant of the Institute shall be liable to pay annual fees without notice from the Institute.

130.4 The initial registration fee to be a registrant shall be set by resolution of the Board and shall be payable at the time of filing an application for registration.

130.5 Repealed.

130.6 The Board may enter into agreements with an educational institution establishing the fees to be paid by a candidate to that educational institution.

130.7 The amount and time of payment of the fee for practice inspection shall be set by resolution of the Board.

130.8 Any registrant who is in default of payment of fees, assessments or other amounts as established by the Rules, or any portion thereof for a period of thirty (30) days, shall receive notice of past due amounts.

130.9 Any registrant who receives a notice under Bylaw 130.8 ~~shall~~may have a late fee assessed at the date of the notice.

130.10 Where any fee or assessment remains unpaid, the registrant may be suspended in accordance with *The Accounting Profession Regulatory Bylaws 20~~21~~¹⁸* (Saskatchewan).

130.11 The Board shall establish Rules for fees including establishing the qualification criteria for an exemption and reduction for fees.

Donations, Bequests, Scholarships, Bursaries or Prizes

131.1 The Board may approve Rules for contributions, donations, bequests, scholarships, funds, bursaries or prizes in the Institute's name.

Joint Participation or Member Association

132.1 Any number of registrants may form one (1) or more associations for:

- (a) the better advancement of their studies and professional knowledge; and/or
- (b) the purpose of making recommendations affecting their interests for consideration by the Board;

provided the registrants first obtain the approval of the Board for:

- (c) the objectives of the association; and
- (d) all policies or regulations for the governance of the association.

132.2 Any association of registrants under Bylaw 132.1 may be dissolved at any time by resolution of the Board.

H. BOARD RULES

Procedures

133.1 The Board may make, adopt or approve Board rules for any purpose authorized under the Act and the Bylaws, with the approval of not less than a two-thirds (2/3) majority of the members of the Board.

133.2 The Registrar shall notify each registrant of each Board rule within thirty (30) days after the Board rule is made.

133.3 Failure to notify each registrant does not invalidate a Board rule.

133.4 No Board rule shall come into force until the date specified in the Board rule.

Review

134.1 The Board may at any time repeal, amend or replace any Board rule that has been made, adopted or approved.

134.2 The Registrar shall review the Board rules annually and may propose amendments.

I. TRANSITIONAL PROVISIONS

135.1 Board members elected in June 2019 shall serve a term of two (2) years. Upon completion of their first term, they will be eligible for re-election to a three (3) year term beginning after the 2021 AGM.

135.2 The Chair and Vice Chair appointed after the 2022 AGM shall serve a one (1) year term. The Chair and Vice Chair appointed after the 2022 AGM shall not serve a two-year term as specified in Bylaws 104.5 and 104.6.

INSTITUTE OF
CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN
REGULATORY BOARD RULES

Contents

IV. Regulatory Board Rules (300-400)	4
A. TITLE	4
B. INTERPRETATION	4
C. REGISTRANTS	5
Compliance.....	5
Delivery of Notice	7
Special Meetings	7
Application and Qualifications.....	7
Conditions	7
Candidates.....	8
International Applicants - Reciprocal Membership Agreements or Mutual Recognition Agreements	9
Terms	11
Members	12
Term	12
Categories of Practice	13
Annual Declaration of Practice.....	13
Non-Practice	13
Firm	14
Name.....	14
Requirements for qualifications.....	14
Location.....	14
Term	14
Association.....	15
Non-Members practicing through a Firm.....	15

Sole Practitioners	15
Professional Corporation.....	15
Term	16
Renewal for a Professional Corporation.....	16
Licensing.....	16
Requirements for qualifications.....	16
Experience	17
Continuing Professional Development	17
Competency Assessment	18
Exemptions	18
Licence document.....	18
Term	19
Labour Mobility Licensing	19
Requirements and Obligations	19
Register	19
Status	20
Form	21
Information for CPA Saskatchewan's Website	21
Certificate and Permit	21
Use of Designation	22
Bankruptcy and Insolvency	22
Monitoring.....	22
Continuing Professional Development (CPD)	22
Affiliate Members	23
Activity Qualification Criteria.....	23
Exemptions	23
Documentation Criteria and Benchmarks.....	24
Continuing professional development verification	25
Deficiencies in Continuing Professional Development.....	25
Professional Liability Insurance.....	26
Practice Inspection.....	26

Cycle	26
Approval.....	26
Exemptions	27
Duties of the Practice Inspector	27
Quantum.....	28
Trust Asset Review.....	28
Approval.....	28
Requirements for Administration of Trust Assets.....	28
<u>D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS....</u>	<u>29</u>
Restrictions	29
Resignation	30
<u>Non-Disciplinary Enforcement.....</u>	<u>31</u>
Suspension	31
Cancellation of Registration	32
333.12 A registration of an affiliate member shall be cancelled when their registration in the primary Provincial Institute is cancelled.....	33
Cancellation of a Licence.....	33
Reports and notice of restriction, suspension or cancellation	33
<u>E. RE-ENTRY AND RE-INSTATEMENT</u>	<u>34</u>
Re-entry.....	34
Re-instatement	34
<u>F. REVIEW BY THE BOARD</u>	<u>35</u>
Submission.....	35
Determination.....	35

IV. Regulatory Board Rules (300-400)

A. TITLE

301.1 These Board Rules may be cited as The Accounting Profession Regulatory Board Rules, 2021 (Saskatchewan), amended on June 2022 and March 2023.

B. INTERPRETATION

302.1 For the purposes of the Regulatory Board Rules, except as otherwise stated,

- (a) “affiliated business” means, in respect to a firm, a person engaged in a business or practice, providing service to the public and connected to the firm;
- (b) “affiliate firm” means a firm also registered with another Provincial Institute which provides services to the public in Saskatchewan but does not operate a physical office in Saskatchewan;
- (c) “affiliate member” means a member who has designated their member registration with another Provincial Institute as their primary member registration in Canada;
- (d) “assisting professional accountant” means a member or firm appointed by another member to manage client succession in the event of the appointing member’s death or incapacity;
- (e) “cross-referenced” means, in relation to a firm 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 firm, or any of its owners has ownership interest or management influence in any of the other businesses or practices or has any other ongoing economic association or relationship with any of the other businesses or practices.
- (f) “educational institution” means the Chartered Professional Accountants Western School of Business (“CPAWSB”) as approved by the Board;
- (g) “eligible hours” means the time accumulated by a member in providing professional accounting services related to the subcategories of the practice of professional accounting as outlined in clauses 18(1)(a) and 18(1)(b) of the Act and includes hours reported as unverifiable continuing professional development relevant to a sub-category of practice of professional accounting;
- (h) “initial practice inspection” means a practice inspection which is not a re-inspection nor a special purpose inspection that has been required by the Registrar or an applicable regulatory committee.
- (i) “mentor” means and includes a member or individual approved by the Institute who:
 - (i) provides guidance to candidates on competency development or to members on practice management; and
 - (ii) models and facilitates the understanding of the profession;
- (j) “practice administration review” means a review of the manner and methods of practice of a firm;

- (k) “pre-approved program leader” means a member responsible for a pre-approved program and for candidates gaining experience through that pre-approved program;
- (l) “primary member” means a member other than an affiliate member and who shall therefore be primarily accountable to the Institute for regulatory purposes. A member engaged in the practice of the profession throughout the year primarily in Saskatchewan shall be a primary member. A member shall be considered practicing primarily in Saskatchewan when the member’s practice of the profession in Saskatchewan is to an extent greater than his/her practice of the profession (in aggregate) in other jurisdictions in or outside Canada;
- (m) “qualifying accounting experience” means professional accounting or other accounting experience that an individual has acquired;
- (n) “re-inspection” means a subsequent inspection conducted based on the results of an initial inspection;
- (o) “related business or practice” means a business or practice which is related to a firm by reason of being cross-referenced:
 - (i) with a firm; or
 - (ii) with any other business or practice which is cross-referenced with a firm.
- (p) “residential address” means the mailing or physical address of a registrant consisting of one of the following:
 - (i) the street address of the registrant’s residence; or
 - (ii) a legal land description of the land on which the registrant’s residence is located;
- (q) “term” means and includes the timeframe of a certificate, permit or licence as specified in the Rules.

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C. REGISTRANTS

Compliance

304.1 The Registrar shall review and may make a determination in instances of non-compliance when a registrant submits a declaration under Bylaw 4.2 or 10.4. A declaration describing non-compliance shall be assessed by the Registrar including on the basis of whether such non-compliance identifies an issue of good moral character or reputation. The Registrar may request additional documentation to support the basis for the declaration. The Registrar may refer the matter to the Registration Committee for review and determination.

304.2 A declaration received shall describe the instance of non-compliance and the cause of non-compliance, if identifiable.

304.3 A registrant that declares a breach or is determined to by the Registrar or Registration Committee to have breached a Bylaw or Board Rule may:

- (a) be imposed a penalty, and
- (b) agree to conditions or acknowledge restrictions as determined by the Registrar or applicable regulatory committeeRegistration Committee.

304.4 If at any time, a declaration, application or submission by a registrant indicates a breach of a Rule of Professional Conduct, the Registrar shall refer the matter to an applicable regulatory committee for review and determination or to the Professional Conduct Committee as a written complaint.

304.5 A registrant shall notify the Institute within thirty (30) days after, in any jurisdiction, having been:

- (a) convicted of an offence of fraud, theft, forgery, money-laundering, extortion, counterfeiting, criminal organization activities, charging criminal interest rates, financing terrorism or similar offences related to financial matters or convicted of an offence of conspiring or attempting to commit such offences;
- (b) convicted of any other criminal offence that is not related to financial matters but which involves conduct that is of such a nature that it diminishes the good reputation of the profession or its ability to serve the public interest;
- (c) convicted of any criminal offence that is a repeat offence;
- (d) found guilty of a violation of the provisions of any securities legislation or having entered into a settlement agreement with respect to such matters;
- (e) found guilty of a violation of the provisions of any tax legislation that involves, explicitly or implicitly, dishonesty on the part of the registrant, or having entered into a settlement agreement with respect to such matters; or
- (f) discharged absolutely or upon condition after pleading guilty to or being found guilty of an offence described in (a), (b), (c), (d) or (e) above.

304.6 A registrant shall notify the Institute within thirty (30) days after, in relation to a disciplinary or similar process of any Provincial Institute, having:

- (a) been found guilty, of a failure to comply with the requirements of that Provincial Institute;
- (b) entered into a settlement agreement with that Provincial Institute with respect to a matter referred to in (a); or
- (c) voluntarily cancelled registration in that Provincial Institute in order to resolve a disciplinary matter.

304.7 A registrant shall notify the Institute within thirty (30) days after, in any jurisdiction in relation to a disciplinary or similar process of another professional regulatory body, having:

- (a) been found guilty of a failure to comply with the requirements of that professional regulatory body;
- (b) entered into a settlement agreement with that professional regulatory body with respect to a matter referred to in (a); or
- (c) voluntarily cancelled registration from that professional regulatory body in order to resolve a disciplinary matter.

304.8 A registrant shall notify the Institute within thirty (30) days after, in any jurisdiction in relation to a disciplinary or similar process of a regulatory body other than a Provincial Institute or professional regulatory body where the matter involves acting in a professional capacity, relates to professional skills or involves circumstances where there was reliance on membership in or association with any Provincial Institute, having:

- (a) been found guilty of a failure to comply with the requirements of that other regulatory body; or
- (b) entered into a settlement agreement with that other regulatory body with respect to a matter referred to in (a).

Delivery of Notice

305.1 Further to Bylaw 18.3, where the Institute has documentation which indicates that addresses (for purposes of delivering of paper and electronic mail) of a registrant in the registers specified in Board Rules 318.3 or 318.4 are not current for a period of sixty (60) days the registrant shall be classified as in default.

Special Meetings

306.1 Further to Bylaw 6.2, the nature of the business to be raised at a special meeting shall be in writing and not include:

- (a) a personal grievance of one (1) registrant; or
- (b) defamatory statements about another registrant.

306.2 The Chair of the Board has the authority to end the special meeting by calling an adjournment.

307–308 are left blank at this time.

Application and Qualifications

309.1 An application or renewal shall include evidence from the registrant of good moral character and reputation.

309.2 Further to 309.1, the Registrar shall review and may make an assessment of good moral character and the Registrar may request additional documentation. The Registrar may refer the matter to the Registration Committee for review and determination.

Conditions

310.1 Upon receipt of an application or renewal made pursuant to Bylaw 10.1 or 10.4 respectively:

- (a) the ~~educational institution~~CPAWSB may assess conditions on a registration of a candidate,
- (b) the Registrar may assess conditions on registration of a registrant, or
- (c) the applicable regulatory committee may assess conditions on registration of registrant.

310.2 Upon receipt of an application made pursuant to Bylaw 16.2 or 16.3 or 16.5, the Registrar may assess, determine and remove conditions on a registration or a licence within thirty (30) days. The applicable regulatory committee may assess, determine and remove conditions on a registration or a licence upon request from the Registrar.

310.3 The registrant shall agree to the conditions assessed on a registration or licence within fifteen (15) days, including a time period to fulfill the conditions.

310.4 Further to Bylaw 10.3 or 16.11, a registrant shall notify the Registrar in writing to amend or remove a condition. The request shall include the reason for amendment or removal of the condition. The Registrar may request the applicable regulatory committee review and make a

determination within thirty (30) days of receipt of documentation from the registrant supporting the reason for amendment or removal of the condition.

310.5 A condition that is not agreed or that is not fulfilled shall be referred back to an applicable regulatory committee for determination that may include:

- (a) restriction of a registration or licence;
- (b) suspension of a registration; or
- (c) cancellation of a registration or licence.

Candidates

CPA Canada Certification Program

311.1 The 'CPA Canada Certification Program' consists of education, examination and experience and includes the:

- (a) CPA Canada professional education program, and
- (b) CPA Canada practical experience requirements.

Education and Examination

311.2 Further to Bylaw 11.2, the Board established that the components of the CPA Canada professional education program related to education and examination are delivered and assessed by either:

- (a) the CPAWSB regionally, or
- (b) a combination of a post-secondary program accredited pursuant to CPA National Recognition and Accreditation Standards for Post-Secondary Institutions and any CPA professional education program courses required that are not provided by that post-secondary program.

311.3 The CPAWSB shall adhere to the requirements of the CPA Canada Harmonized Education Policies, as amended from time to time, for the purposes of assessing:

- (a) minimum entrance and educational requirements;
- (b) registration, re-admission, re-entry or re-instatement requirements;
- (c) fees, including late fees or other penalties for non-payment of fees;
- (d) the maximum period of registration; and
- (e) any other matter governing registration of candidates.

311.4 The CPAWSB shall adhere to the requirements set by the CFE Board of Examiners and of the CPA Canada Harmonized Education Policies, as amended from time to time, for the purposes of assessing:

- (a) the eligibility of candidates to write the Common Final Examination;
- (b) the maximum period of registration; and
- (c) any other matter governing the delivery and administration of the education and examination of candidates.

Experience

311.5 The CPA Canada practical experience requirements are assessed by the Institute.

311.6 Further to 311.3, the Institute shall adhere to the requirements of the CPA Canada practical experience requirements for the purposes of assessing:

- (a) the eligibility of prior experience towards successful completion of experience criteria; and
- any other matter governing the assessment of experience of candidates.

311.7 The Registration Committee shall approve pre-approved programs.

Application

311.1-8 To be considered and further to Bylaw 11.21, an individual shall provide a completed application for registration as a candidate to the educational institution the CPAWSB, and include evidence of good moral character as specified in the application. The evidence of successful completion of the application for registration as a candidate shall be assessed by the educational institution the CPAWSB.

311.9 An application from an individual shall provide evidence of a degree from an approved post-secondary institution and achievement of the minimum grade requirements on approved courses prior to the completion of the second module of the CPA Canada professional education program.

Degree Requirements

311.10 The following degrees are approved:

- (a) A degree from a post-secondary institution authorized by a provincial or federal government to grant degrees; or
- (b) A degree that has been approved by the CPAWSB to be satisfactory for entrance into the CPA Canada professional education program.

311.11 A mature entrant may be registered in the CPA Canada professional education program without a degree if the mature entrant meets the criteria for entry established in the CPA Canada Harmonized Education Policies as assessed by the CPAWSB.

International Applicants – IFAC Pathway or Memorandum of Understanding

311.12 Further to Bylaw 11.5, an individual who is a member of an international accounting body who holds membership with the International Federation of Accountants or who has a Memorandum of Understanding with CPA Canada may apply for registration as a candidate and shall provide the following to the CPAWSB at the time of application:

- (a) qualifying accounting experience acceptable to the CPAWSB;
- (b) good moral character; and
- (c) the date of admission to membership from the international accounting body, including a letter of good standing from said body.

International Applicants - Reciprocal Membership Agreements or Mutual Recognition Agreements

311.13-2 To be considered and further to Bylaw 11.64, an individual shall provide a completed application for registration as a candidate to the Registrar. An individual shall provide the following to the Registrar at the time of application for registration as a candidate, including:

- (a) Application Form;
- (b) Declaration of Conduct;

- (c) Practical Experience Reporting Form; and
(d) Acknowledgement of the Institute Rules.

311.14 Further to Bylaw 11.64(a), an individual who:

- (a) is a member of a professional accounting body outside Canada, except for the United States of America, having similar objects to the Institute, and the Board considers the standard attained by the individual for admission to such organization to be acceptable in lieu of the common final evaluationCommon Final Examination of the Institute;
(b) has obtained membership in a professional accounting body outside Canada as a result of meeting that professional accounting body outside Canada's requirements while the individual was a resident in the professional accounting body outside Canada;
(c) has acquired at least two (2) years qualifying accounting experience acceptable to the Institute; and
(d) provides evidence of good moral character; and
(e) provides evidence of the date of admission to membership with a professional accounting body outside Canada including a letter of good standing from said professional accounting body outside Canada
may apply for registration as a candidate.

311.153 Further to Bylaw 11.64(b), an individual who:

- (a) holds a Certified Public Accountant certificate issued by one of the state boards of accountancy compliant with the federal Uniform Accountancy Act in the United States of America which makes similar provision to allow a person who holds a valid CPA designation granted by the Institute to obtain the Certified Public Accountant certificate granted by that state board;
(b) has obtained the Certified Public Accountant certificate as a result of passing the U.S. Uniform Certified Public Accountant Examination while the individual was a resident in the United States;
(c) has acquired at least two (2) years qualifying accounting experience acceptable to the Institute;
(d) provides evidence of good moral character; and
(e) provides evidence of the date of admission to membership from the state board of accountancy, including a letter of good standing from the state board which issued the Certified Public Accountant certificate

may apply for registration as a candidate.

311.4 Further to Bylaw 11.4, an individual who:

- (a) is a member of a professional accounting body outside Canada, except for the United States of America, having similar objects to the Institute, and the Board considers the standard

~~attained by the individual for admission to such organization to be acceptable in lieu of the common final evaluation of the Institute;~~

~~(b)(a) _____ h~~

~~as obtained membership in a professional accounting body outside Canada as a result of meeting that professional accounting body outside Canada's requirements while the individual was a resident in the professional accounting body outside Canada;~~

~~(c)(a) _____ h~~

~~as acquired at least two (2) years qualifying accounting experience acceptable to the Institute; and~~

~~(d)(a) _____ p~~

~~provides evidence of the date of admission to membership with a professional accounting body outside Canada including a letter of good standing from said professional accounting body outside Canada~~

~~may apply for registration as a candidate.~~

Terms

311.516 A registration as a candidate is for a period of time as established by the educational institution CPA Harmonized Education Policies, as amended from time to time and assessed by the CPAWSB.

311.17 Further to Bylaws 10.4 and 11.2, to maintain registration as a candidate, a candidate shall:

- (a) maintain registration in the CPA Canada professional education program, including paying fees as prescribed to the CPA Western School of Business CPAWSB; and
- (b) continue to meet the minimum requirements for education, examination and experience as set out in the CPA Canada Harmonized Education Policies and the CPA Canada practical experience requirements.

311.18 A candidate who does not successfully complete the CPA Canada Certification Program within the prescribed timeframe may apply in writing to the Registration Committee to request a time extension.

311.19 The Registrar may assess a time extension request and grant an extension for a period of one (1) year when a candidate:

- (a) has made at least one unsuccessful attempt at the Common Final Examination, and
- (b) is likely to meet the practical experience requirements within 12 months of the extension request.

311.20 The Registrar may refer a time extension request to the Registration Committee for review and determination.

311.6 A legacy body program candidate who has not successfully completed his legacy practical experience requirements by June 2020 shall apply for registration as a candidate with the educational institution pursuant to Bylaw 11.1.

Training Program

Members

312.1 Complete applications for registration as a member may be made between April 1 and February 28 (February 29 in a leap year) of each fiscal year. Applications received between March 1 and March 31 are deemed to be received on the following April 1.

312.2 Further to subsection 20(2) of the Act, a candidate shall provide the following to the Registrar at the time of application for registration as a member a notarized application form including:

- (a) Declaration of Conduct;
- (b) Recommendation for membership signed by at least two (2) members in good standing of a Provincial Institute who:
 - (i) has known the individual for one (1) year;
 - (ii) has been a member for one (1) year; and
 - (iii) who is not related to the individual applicant; and
- (c) Acknowledgement of the Institute Rules.

312.3 An individual who is a member of an equivalent professional accountant body pursuant to legislation in Canada shall provide the following to the Registrar at the time of application for registration as a member:

- (a) Application Form;
- (b) Declaration of Conduct;
- (c) Date of admission to membership of the professional accountant body;
- (d) Letter of good standing from the professional accountant body;
- (e) Acknowledgement of the Institute Rules; and
- (f) Knowledge of the Standards of Professional Practice adopted by the Institute applicable to the category of practice under Bylaw 13.1 in which the individual proposes to practice.

312.4 Further to Bylaw 12.3, a candidate registered under Bylaw 11.4 shall provide the following to the Registrar at the time of application for registration as a member a notarized application form including:

- (a) Application Form;
- (b) Declaration of Conduct;
- (c) Recommendation for membership signed by at least two (2) members in good standing of a Provincial Institute who:
 - (i) has known the individual for one (1) year;
 - (ii) has been a member for one (1) year;
 - (iii) who is not related to the individual applicant, and;
- (d) Acknowledgement of the Institute Rules.

Term

312.5 A registration as a member is for a continuous period of time until resignation, cancellation or expulsion.

Categories of Practice

Annual Declaration of Practice

313.1 A member shall declare annually his practice of profession in accordance with Bylaw 13.1. A member that is not engaged in the practice of the profession may apply for non-practice.

Non-Practice

313.2 A member shall apply for the category of non-practice to the Registrar. The Registrar may refer the application to the Registration Committee for review and determination.

313.3 Except as noted in Board Rules 313.10 and 313.11, an application for non-practice shall be made annually to the Registrar and shall include:

- (a) A declaration that the member is not engaged in the practice of the profession;
- (b) A declaration that the member is not being relied upon for his qualification as a professional accountant;
- (c) The type of non-practice, either permanent as set out in Board Rule 313.4 or temporary as set out in Board Rule 313.5;
- (d) The date the engagement in the practice of the profession ceased; and
- (e) Any other information as requested by the Registrar.

313.4 The application for permanent non-practice shall include a declaration that the member has no intention of recommencing the practice of the profession.

313.5 The application for temporary non-practice shall include the approximate date of the recommencement of practice of the profession.

313.6 Upon request from the Institute, a member shall submit to the Institute any additional documentation which is acceptable to the Institute and that supports the basis for non-practice within the time specified in the notice.

313.7 Approval for non-practice is granted for a one (1) year period only, regardless of whether the request is for permanent or temporary non-practice.

313.8 A member approved for non-practice may be exempt from continuing professional development requirements under Board Rule 323.4 or fees under Board Rule 466.2.

313.9 A member approved for a permanent non-practice exemption During the period of non-practice, the member shall take reasonable steps to ensure that any reference to the member's title 'professional accountant' or designation 'CPA' is accompanied by a notation of "non-practicing". A member approved for a temporary non-practice exemption shall take reasonable steps to ensure that any reference to the member's title 'professional accountant' or designation 'CPA' is accompanied by a notation of "non-practicing" during the period of cessation of practice only.

313.10 A member over the age of seventy (70) years of age who has previously been approved by the Registrar for non-practice shall be exempt from annual declarations.

313.11 A member approved for [temporary or permanent](#) non-practice [under Rule 313.7](#) shall inform the Institute within thirty (30) days of a change in circumstances such that the member's practice no longer meets the definition of non-practice.

313.12 Where a member is permanently incapacitated, the Registrar may waive the requirement for an annual declaration of non-practice upon submission of acceptable documentation from the member.

Firm

Name

314.1 The member or group of members applying to register a firm shall obtain approval of its name from the Registrar prior to applying for insurance required under Bylaw 24.1 and the commencement of practice.

314.2 The name or descriptive style of the firm may include "chartered professional accountant" or "professional accountant" where at least eighty percent (80%) of the proprietary interest of the firm is held by one or more members.

Requirements for qualifications

314.3 A complete application for registration as a firm may be provided to the Registrar between January 1 and November 30 of each calendar year. Applications received between December 1 and December 31 are deemed to be received on the following January 1.

314.4 Further to Bylaw 14.1, a complete application for registration shall include:

- (a) Name of a practice leader as the designated firm contact;
- (b) Each municipal location of the firm;
- (c) A Declaration of Conduct by each practice leader in Saskatchewan; and
- (d) Acknowledgement of the Rules.

314.5 A member who is registered as a firm with an equivalent professional accountant body pursuant to legislation in Canada shall provide the following to the Registrar:

- (a) An Application form;
- (b) Declaration of Conduct by each practice leader in Saskatchewan;
- (c) Date of registration of the firm with the equivalent professional accountant body;
- (d) Letter of good standing from the professional accountant body; and
- (e) Acknowledgement of the Rules.

Location

314.6 A firm is deemed to be providing services in Saskatchewan when:

- (a) A member is practicing professional accounting or other regulated services to a client;
- (b) A client is a resident of Saskatchewan; or
- (c) The client's books and records are substantially located in Saskatchewan.

Term

314.7 The term of a registration of firm is the lessor of one (1) year or the period of time between approval and the last day of the calendar year.

Association

314.8 A member or firm shall not associate in any way with any firm practicing as Chartered Professional Accountants in Saskatchewan unless said firm is registered with the Institute.

314.9 A member or firm shall not associate in any way with a non-member or non-firm in the practice of professional accounting or other regulated services unless the firm establishes and maintains policies, procedures and arrangements designed and applied to ensure that every such non-member or non-firm is:

- (a) supervised by a member, and
- (b) knowledgeable of and complies with CPA Saskatchewan's Rules.

314.10 Further to Rule 314.9, no style or presentation or communication shall be used which implies that the non-member or non-firm is a member or firm, respectively.

Non-Members practicing through a Firm

314.11 The Rules of Professional Conduct are deemed to apply to a non-member providing services to the public through a firm as though he was a member.

314.12 A member or firm associated with a non-member shall be responsible to the Institute for any failure of such non-member to abide by the Rules of Professional Conduct of the Institute.

314.13 Each office in Saskatchewan of any firm providing service to the public shall be under the personal charge and management of a member who shall normally be accessible to meet the needs of clients during such times as the office is open to the public.

314.14 A firm shall not hold out or imply that it has an office in any place where it is only represented by another professional accountant or a firm of professional accountants.

Sole Practitioners

314.15 A sole practitioner firm shall have the same conditions and restrictions as its only member.

314.16 A sole practitioner is required to appoint an assisting professional accountant. The firm shall provide written confirmation of this appointment to the Institute. This appointment is effective until a new appointment is provided to the Institute. Members may authorize the Institute to appoint an assisting professional accountant on its behalf.

Professional Corporation

315.1 A member or firm shall submit in writing an entity name for approval by the Registrar prior to registration with Information Services Corporation and applying for a professional corporation.

315.2 A firm may provide services to the public through a professional corporation as long as the professional corporation shall be registered with the Institute in accordance with the Rules and *The Professional Corporations Act*, *The Partnership Act*, *The Business Names Registration Act* made in accordance with these Acts to the extent that they apply.

315.3 The name of a professional corporation shall be indicated on all of the firm's written materials.

Term

315.4 The term of registration of professional corporations is the lessor of one (1) year or the period of time between approval and the last day of the calendar year.

Renewal for a Professional Corporation

315.5 A professional corporation shall declare annually any changes to its directors or shareholders.

Licensing

316.1 Three (3) types of licences may be issued, subject in each case to exemptions, conditions or restrictions of a licence:

- (a) Comprehensive licence that means a licence issued when a member or firm qualifies to practice in all of the sub-categories of the practice of professional accounting;
- (b) Specified licence that means a licence issued when a member or firm qualifies and agrees to practice professional accounting in the subcategories outlined in clauses 18(1)(b) and 18(1)(c) of the Act only; or
- (c) Compilation licence that means a licence issued when a member or firm qualifies and agrees to practice professional accounting in the subcategory outlined in clause 18(1)(c) of the Act specific to compilation engagements only.

316.2 A complete application for an initial licence may be provided to the Registrar between January 1 and November 30 of each year. Applications received between December 1 and December 31 are deemed to be received on the following January 1.

316.3 An application for renewal of a member licence shall be provided to the Registrar by December 1 of the year for which a licence is held. A member licence not renewed shall be considered expired and that member prior to practicing professional accounting shall be required to meet all applicable qualifications for an initial licence.

316.4 An application for initial or renewal of a firm licence is not required. A firm licence shall be issued, equivalent to the highest-level member licence, when:

- (a) in the case of a sole practitioner, upon issuance of an initial or renewal member licence as its only licensed member, or
- (b) in the case of a firm with more than one licensed member, upon issuance of an initial or renewal member licence.

316.5 Any member who has practiced professional accounting, as evidenced by a report, certification, declaration, or opinion described in Section 18(1) of the Act, without a licence issued pursuant to Bylaw 16.9 shall upon notice from the Institute immediately cease the practice of professional accounting and may be assessed a penalty as specified by the Board.

Requirements for qualifications

316.6 Further to Bylaw 16.2, a member applying for an initial comprehensive or specified licence shall complete the CPA Post Designation Public Accounting (PDPA) program if the member did not

obtain depth in the assurance and the financial reporting competency [within the CPA Canada Certification Program](#) as set out in CPA Canada Competency Map.

Experience

316.7 Further to Bylaw 16.2 or 16.5, when a member applies for an initial, or renewal of, a comprehensive licence the eligible hours shall not be less than 1,250 eligible hours over the last five (5) consecutive years [related to the subcategories of the practice of professional accounting as outlined in clause 18\(1\)\(a\) and 18\(1\)\(b\) of the Act](#)~~related to the practice of professional accounting~~, including not less than 625 eligible hours related to the subcategories of practice of professional accounting as outlined in clause 18(1)(a) of the Act.

316.8 Further to Bylaw 16.2, when a member applies for an initial specified licence the eligible hours shall not be less than 1,250 hours over the last five (5) consecutive years [related to the subcategories of the practice of professional accounting as outlined in clause 18\(1\)\(a\) and 18\(1\)\(b\) of the Act](#)~~related to the practice professional accounting~~.

316.9 Further to Bylaw 16.5, when a member applies for renewal of a specified licence the eligible hours shall not be less than 625 hours over the last five (5) consecutive years [related to the subcategories of the practice of professional accounting as outlined in clause 18\(1\)\(a\) and 18\(1\)\(b\) of the Act](#)~~in the practice of professional accounting~~.

316.10 Further to Bylaw 16.2 and Board Rule 316.7 and 316.8, when a member applies for an initial comprehensive or specified licence the member shall have completed not less than two (2) years of practical experience related to the practice of professional accounting within the last five (5) consecutive years under the direct supervision of a member who holds a valid and equivalent licence and provides the competency assessment.

316.11 Further to Bylaw 16.2 or 16.5, a member applies for an initial, or renewal of, a compilation licence the member shall have completed not less than fifteen (15) compilation engagements within the last five (5) consecutive years.

Continuing Professional Development

316.12 Further to Bylaw 16.2 and 16.5, when a member applies for an initial, or renewal of, a comprehensive licence, the verifiable continuing professional development hours within the last three (3) years shall not be less than 50 hours comprised of subject matter [related to the subcategories of the practice of professional accounting as outlined in Section 18 of the Act](#)~~specific to the practice of professional accounting~~.

316.13 Further to Bylaws 16.2 and 16.5, when a member applies for an initial, or renewal of, a specified licence, the verifiable continuing professional development hours within the last three (3) years shall not be less than 25 hours comprised of subject matter [related to the subcategories of the practice of professional accounting as outlined in Section 18 of the Act](#)~~specific to the practice of professional accounting~~.

316.14 Further to Bylaws 16.2 and 16.5, when a member applies for an initial, or renewal of, a compilation licence, the verifiable continuing professional development hours within the last three (3) years shall not be less than 10 hours comprised of subject matter related to compilation [engagements](#).

Competency Assessment

316.15 Further to Bylaws 16.2 and 16.5 and Board Rule 316.10 and 316.11, when a member applies for an initial licence the member shall provide an assessment of the member's competency in the subcategories of the practice of professional accounting as specified in the licence application in a form approved by the Registrar, which is assessed by a member who holds a valid and equivalent licence.

316.16 Further to Bylaws 16.2 and 16.5, when a member applies for renewal of a licence the member shall provide a self-assessment of the member's competency in the subcategories of the practice of professional accounting as specified in the licence application, in a form approved by the Registrar.

316.17 A competency assessment may be selected for review during practice inspection.

316.18 A competency assessment shall not be provided by a member who holds a licence that is restricted [for that licence type](#) under Bylaw 31.1.

Exemptions

316.19 Further to Bylaw 16.2, a member may apply for an exemption in a form approved by the Registrar from:

- (a) the PDPA in Board Rule 316.6;
- (b) a portion of eligible hour requirements in Board Rules 316.7 to 316.9;
- (c) a portion of the time period to meet supervision requirements in Board Rule 316.10;
- (d) a portion of completed compilation engagements in Board Rule 316.11; or
- (e) a portion of continuing professional development in Board Rules 316.12 to 316.14.

316.20 Upon receipt of an application for exemption, the Registrar shall make a submission to the Professional Practice Committee within thirty (30) days of receipt of the application and the Professional Practice Committee shall consider information received in relation to Board Rules 316.6 to 316.19 and determine whether the member qualifies for an exemption.

316.21 An exemption is for one (1) year and expires on December 31.

Licence document

316.22 A licence document shall be issued on approval of an initial licence and specify the conditions or restrictions, if any and other requirements as specified by the Registrar or Professional Practice Committee. A licence document shall be re-issued when there is a change in the sub-categories of practice of professional accounting or a change in conditions, restrictions or exemptions, if any.

Term

316.23 The term of a licence for a member or firm is the lesser of one (1) year or the period of time between approval and the last day of the calendar year.

316.24 A member or firm that ceases the practice of professional accounting shall notify its clients of the cessation within thirty (30) days.

316.25 A licensed firm that is a sole practitioner or has one licensed member at the firm shall have the same conditions and restrictions as its only licensed member. A licensed member shall have the same restrictions as the licensed firm for the same category of the practice of professional accounting.

Labour Mobility Licensing

317.1 Further to Bylaw 17.1, a member who is licensed with an equivalent professional accountant body pursuant to legislation in Canada shall provide the following to the Registrar:

- (a) ~~An a~~Application form;
- (b) Confirmation of licensure or equivalent from the Provincial Institute; and
- (c) Acknowledgement of the Rules.

Requirements and ObligationsRegister

318.1 The register for candidates shall contain for each:

- (a) Full legal name ~~and~~ any former legal names, any informal names and any preferred names;
- (b) Date registered with the Institute;
- (c) Registration status;
- (d) Residential address;
- (e) Business address;
- (f) Telephone number;
- (g) Email address;
- (h) Identification code;
- (i) Name of mentor;
- (j) Name of employer, if applicable;
- (k) Discipline history, including determinations and orders, if any; and
- (l) Specialty area, if designated by the candidate.

318.2 The register for candidates shall be maintained at ~~the educational institution~~ the CPAWSB and provided to the Institute at the request of the Registrar.

318.3 The register for a member and suspended member shall contain for each:

- (a) Full legal name, ~~and~~ any former legal names, any informal names or any preferred names;
- (b) Date registered with the Institute;
- (c) Registration status;
- (d) Residential address;
- (e) Business address;
- (f) Telephone number;

- (g) Email address;
- (h) Identification code;
- (i) Name of employer, if applicable;
- (j) Employment sector, if applicable;
- (k) Other Provincial Institutes of which the individual is a member;
- (l) Whether the member is licensed pursuant to the Act and Bylaws 16 through 17;
- (m) Date of licence, if any;
- (n) Conditions on the registration or licence, if any;
- (o) Restrictions on the registration or licence, if any;
- (p) Date of non-compliance with a Rule, if applicable;
- (q) Date of suspension, if applicable; and
- (r) Discipline history, including determinations and orders, if any.

318.4 The record for a firm and suspended firm shall contain for each:

- (a) Full legal name, operating name and any former legal names;
- (b) Registration status;
- (c) Affiliated businesses, as the case may be;
- (d) Assisting professional accountant, if applicable;
- (e) Date registered with the Institute;
- (f) Business address;
- (g) Identification code;
- (h) Structure;
- (i) List of employees who are members, candidates or students;
- (j) List of practice leaders and their sub-categories of practice;
- (k) Designated member for purposes of the Institute's communication and notices to the firm;
- (l) Other Provincial Institutes with which the firm is registered;
- (m) Whether the firm is licensed pursuant to the Act and Bylaws 16 through 17;
- (n) Date of licence, if any;
- (o) Conditions of the permit or licence, if any;
- (p) Restrictions on the permit or licence, if any.
- (q) Date of non-compliance with a Rule, if applicable;
- (r) Date of suspension, if applicable; and
- (s) Discipline history (determinations and orders), if any.

318.5 The date of cancellation shall be added to the register for a former registrant. Once cancelled, the information on the register shall be contained in the record for a period of time approved by the Registrar.

318.6 A registrant is deemed to be removed from the register effective the date of the cancellation is accepted or ordered, as the case may be and concurrently added to the record of former registrants.

Status

318.7 A registrant that has not complied with a requirement specified in a Rule or a notice shall be noted as "in default" on the register on the date of determination by the Registrar.

318.8 A registrant who has agreed to conditions or has conditions from a discipline order, is noted as “conditional” on the register on the date of determination by the Registrar or applicable regulatory committee.

318.9 A registrant who has restrictions imposed is noted as “restricted” on the register on the date of determination by the applicable regulatory committee or a discipline order.

318.10 A registrant who has been suspended shall be noted as “suspended” on the register on the date of determination by the applicable regulatory committee or the Court.

Form

318.11 The register shall be maintained in an electronic form.

Information for CPA Saskatchewan’s Website

318.12 The following information shall be available on the Institute’s website:

- (a) Name of member or firm;
- (b) Status of the member or firm and its licence;
- (c) Discipline history, if any;
- ~~(c)~~(d) Municipal location of a member or firm;
- ~~(d)~~(e) Category of practice of the profession as declared by the member or firm, if applicable;
- ~~(e)~~(f) Non-practice status of a member of firm, if applicable;
- (g) Licence history of member of firm, if applicable.

318.13 The Registrar, whether upon request from a registrant or not, may opt to not disclose information on a registrant.

Certificate and Permit

319.1 Subject to the individual’s acknowledgement of the conditions in Board Rule 310.3 or restrictions in Board Rules 331.3, a certificate shall be issued with an accompanying document specifying the conditions or restrictions, if any.

319.2 A firm permit shall include:

- (a) conditions or restrictions, if any;
- (b) services declared to be provided by the firm;
- (c) each municipal location of the firm; and
- (d) other requirements as specified by the Registrar or the applicable regulatory committee.

319.3 A professional corporation permit shall include:

- (a) the name of the member who owns voting shares the professional corporation;
- (b) the name of the director of the professional corporation; and
- (c) other requirements as specified in the Rules.

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Use of Designation

321.1 A ~~member or firm~~registrant who maintains other credentials from professional accounting bodies established outside of Canada may disclose the other credential in a manner which is not misleading.

Bankruptcy and Insolvency

322.1 Further to Bylaw 22.1, a registrant shall have the following conditions on his registration:

- (a) The registrant shall file a quarterly report with the Institute as filed with the Trustee in Bankruptcy;
- (b) The registrant shall request that the Trustee in Bankruptcy shall notify the Institute when the member is discharged under *The Bankruptcy and Insolvency Act (Canada)*; and
- (c) A notification to the employer of the registrant of the filing under *The Bankruptcy and Insolvency Act (Canada)* and copy the Institute on said notification.

MonitoringContinuing Professional Development (CPD)Authority

323.1 The Registrar may review and make a determination on documentation and reasonability of a member's continuing professional development. The Registrar may refer a member's continuing professional development to the Registration Committee for its determination.

323.2 The Registration Committee may approve or make a determination on matters relating to continuing professional development, including exemptions.

Primary Members

323.1 ~~3~~ A primary member shall:

- (a) report continuing professional development activities completed during each calendar year ~~ended (January 1 - December 31);~~
- (b) declare whether ~~or not~~ the primary member complied with the requirements established in Bylaws 23.2, 23.3 and 23.4 for that calendar year and the three (3) year period ending on that date; and
- ~~(c) file the report and~~ declaration whether or not the member complied with the Institute on or before April ~~15-30~~ of the following calendar year.

323.4 A primary member shall, in the first year of registration as a member, fulfill the annual continuing professional development requirements in Bylaw 23.2, 23.3 and 23.4, unless otherwise exempt.

Out-of-Country Primary Members

323.5 A primary member whose permanent residence is outside of Canada and who holds membership in an equivalent professional body outside of Canada with substantially similar continuing professional development requirements to that of the Institute, may request an exemption from the minimum continuing professional development requirements of the Institute.

Affiliate Members323.6 An affiliate member shall:

- (a) declare the Provincial Institute to which continuing professional development activities were reported for the calendar year ended (December 31) by April 30 of the following year; and
- (b) declare whether ~~or not~~ the affiliate member complied with the requirements established in Bylaws 23.2, 23.3 and 23.4 for that calendar year and the three (3) year period ending on that date.

323.7 An affiliate member that is not in compliance with the continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4 shall have a condition on their registration.

~~323.2 An affiliate member shall file a declaration with the Institute on or before April 15 of each year indicating to which Provincial Institute continuing professional development for the previous year ended December 31 is reported.~~

~~323.3 A primary member whose permanent residence at December 31 is outside of Canada and holds membership in an equivalent professional body outside of Canada which has substantially similar continuing professional development requirements to that of the Institute, may request an exemption from the minimum requirements of the Institute.~~

Activity Qualification Criteria

~~323.84~~ For an activity to be recognized towards a continuing professional development requirement the activity shall be:

- (a) a learning activity;
- (b) quantifiable, meaning that it shall be specifically identifiable and be able to be expressed in terms of a specific time requirement; and
- (c) relevant to the member's current professional practice and/or long-term CPA career interests.

Definition of Verifiable Continuing Professional Development

~~323.95~~ Verifiable continuing professional development means that the learning activities can be verified objectively by documentation.

Definition of Unverifiable Continuing Professional Development

~~323.106~~ Unverifiable continuing professional development means independent and informal learning activities that cannot be verified objectively.

Exemptions

~~323.117~~ A primary member may apply for an ~~annual~~ exemption from the continuing professional development requirements ~~specified-established~~ in Bylaws 23.2, 23.3 and 23.4 for the current calendar year when:

- (a) ~~they are~~ approved for non-practice status; or
- (b) the category of his practice of the profession is limited to:
 - (i) services that do not require a licence or registration of a firm, and

- (ii) services that generate less than \$10,000 in professional income during the calendar year for which the exemption is requested; or
- (c) ~~their~~ circumstances are such that they exemption should be granted ~~an exemption~~.

~~323.8 Subject to Board Rule 313.8, an application for exemption is for a one (1) calendar year and is due before April 15 of the following calendar year.~~

~~323.9 The three (3) year requirement for a member approved for an annual exemption from continuing professional development activities shall be one hundred (100) hours of continuing professional development every three (3) years and fifty (50) verifiable hours of continuing professional development every three (3) years.~~

323.12 Further to Board Rule 323.11, a primary member that is exempt for one (1) calendar year shall be exempt from the annual continuing professional development requirements and have the three (3) year continuing professional development requirements reduced to:

- (a) one hundred (100) hours of continuing professional development every three (3) years,
- (b) fifty (50) verifiable hours of continuing professional development every three (3) years,
- and
- (c) four (4) verifiable hours of continuing professional development specific to ethics every three (3) years.

323.13 Further to Board Rule 323.11, a primary member that is exempt for two (2) calendar years within the three (3) year continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4, either consecutively or separately, shall be exempt from the three (3) year continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4.

~~323.104~~ A member who is approved for an exemption from continuing professional development activities under Board Rule 323.11 for more than two (2) consecutive years shall submit a plan to meet the continuing professional development requirements ~~specified~~ established in Bylaws 23.2, 23.3 and 23.4 to the Registrar for approval prior to recommencing the practice of the profession.

Documentation Criteria and Benchmarks

~~323.154~~ Further to Bylaw 23.9, documentation demonstrating completion of verifiable continuing professional development includes:

- (a) Documents ~~that existed or were created at the time the continuing professional development activity was undertaken~~ which support the substance of that learning activity; and
- (b) Information that provides a reasonable basis for the number of hours the member participated in that learning activity, the provider of that learning activity, and the date of that learning activity.

~~323.162~~ Further to Bylaw 23.9, documentation demonstrating completion of unverifiable continuing professional development activity includes information which supports a reasonable basis for the nature, hours and date of that learning activity.

323.173 Members are required to retain continuing professional development supporting documentation for the greater of:

- (a) four (4) years for purposes of Board Rule 323.165, or
- (a)(b) until the completion of a request for review by the Board pursuant to Bylaw 38.1, if applicable.

~~323.14 The Registration Committee may review and make a determination on documentation of a member's continuing professional development.~~

Continuing professional development verification

323.185 Every primary member engaged in the practice of the profession as specified in Bylaw 13.1 is eligible for selection for verification of in a reported continuing professional development verification hours. ~~A primary member shall provide documents in accordance with Board Rules 323.11 and 323.12 which support learning activities during the period stated in the notification.~~

323.196 At least three percent (3%) of primary members, other than:

- (a) a primary member who is licensed,
- (b) a primary member who declared non-compliance with continuing professional development requirements within the three year cycle subject to verification,
- (c) a primary member an affiliate or qualifies for an who was exemption at any time within the three-year cycle subject to verification

~~-shall be selected annually for continuing professional development verification.~~

323.20 Upon request or notification by the Institute, a member shall provide documentation to support the reasonability of reported learning activities.

Deficiencies in Continuing Professional Development Plans

~~323.2117 When the registrant~~A member that declares an instance of non-compliance under Bylaws 16.2, 16.5 or 23.86 and declares to fulfill the continuing professional development deficiency shall:

- (a) undertake learning activities within that calendar year equal to the deficiency in addition to the minimum continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4 or Board Rules 323.12 and 323.13, if applicable, and
- (b) complete the learning activities within that calendar year (January 1 – December 31).

~~and provides a plan to fulfill the requirements for continuing professional development, the Registrar shall approve the plan or refer the matter to an applicable regulatory committee.~~

323.22 The Registrar shall review the member's declaration in Board Rule 323.20 and:

- (a) accept the member's declaration;
- (b) request a written submission with particulars on how the continuing professional development deficiency will be fulfilled; or
- (a)(c) refer the matter to the applicable regulatory committee.

323.23 Further to Board Rule 323.20, the member shall have conditions or restrictions placed on his registration until the continuing professional development deficiency is fulfilled.

~~323.18 A member who submits two (2) consecutive plans shall have the second plan reviewed and approved by the Registration Committee.~~

Professional Liability Insurance

324.1 The minimum requirement for professional liability insurance is:

- (a) \$1,000,000, where one (1) member is engaged or employed in one or both of the practice of professional accounting or other regulated services in the same firm;
- (b) \$1,500,000, where two (2) or three (3) members are engaged or employed in one or both of the practice of professional accounting or other regulated services in the same firm; or
- (c) \$2,000,000, where four (4) or more members are engaged or employed one or both of the practice of professional accounting or other regulated services in the same firm.

324.2 The minimum requirements for professional liability insurance specified in Board Rule 324.1 per occurrence and in aggregate and coverage for defense costs shall be in addition to the specified minimum requirements.

324.3 Further to Bylaw 24.2, every firm shall declare it has renewed its professional liability insurance coverage and provide to the Institute a certificate of professional liability insurance coverage upon request.

324.4 The Registration Committee may waive the requirement for Bylaw 24.5 upon request in writing from the registrant.

325 and 326 are left blank at this time.

Practice Inspection

327.1 There are two types of practice inspection:

- (a) practice inspection on the application of Standards of Professional Practice; or
- (b) practice inspection on the manner and methods of practice, referred to as a practice administration review.

327.2 A re-inspection only applies to a practice inspection on the application of Standards of Professional Practice.

Cycle

327.3 A firm shall have at least one (1) practice inspection on the application of Standards of Professional Practice within every four (4) year risk adjusted cycle. A firm may have a practice inspection on the manner and methods of practice upon notice by the Institute.

327.4 A firm who commences practice shall be inspected on the application of Standards of Professional Practice within one (1) year of the date of registration.

327.5 Pursuant to Bylaw 27.4(c), each re-inspection shall be completed within one (1) year of the date of determination by the Professional Practice Committee.

Approval

327.6 The practice inspection schedule shall be approved by the Registrar.

327.7 Further to Bylaw 27.4, the Professional Practice Committee may:

- (a) approve matters relating to practice inspection on the application of Standards of Professional Practice; or
- (b) conduct an inspection as requested by the Professional Conduct Committee pursuant to Bylaw 43.2(b)(ii).

327.8 The Professional Practice Committee may approve matters relating to practice administration review.

327.9 Pursuant to Bylaw 27.4(b), all corrective action plans shall be submitted to the Institute within sixty (60) days. The Institute shall review the plan and assess whether it is acceptable.

327.10 Further to Board Rule 327.9, if the corrective action plan is assessed as not acceptable the matter shall be referred to the ~~applicable regulatory committee~~ Professional Practice Committee for review and determination.

Exemptions

327.11 A request for waiver of a practice inspection shall be made in writing by the firm at least thirty (30) days prior to the inspection date.

327.12 The Registrar may make a determination of the matter in Board Rule 327.11 or refer the matter to the Chair and Vice-Chair of an applicable regulatory committee for determination.

Duties of the Practice Inspector

327.13 The practice inspector shall:

- (a) interview any registrant and examine any document or other material relevant to the practice inspection;
- (b) inspect in accordance with the standards published in the CPA Canada Handbook and the ~~Uniform~~ Rules of Professional Conduct;
- (c) communicate all findings to the firm within fifteen (15) days of the inspection; and
- (d) report to the Registrar, an applicable regulatory committee and Board.

327.14 Further to 327.1(a), the practice inspector shall report to the Professional Practice Committee the following:

- (a) the name of the practice inspector;
- (b) the date the practice inspection was completed;
- (c) a profile of the practice inspected, including the results of a practice administration review if applicable;
- (d) the number and type of files reviewed;
- (e) a listing of reportable deficiencies; and
- (f) written comments, if any from the firm subject to practice inspection.

327.15 Further to 327.1(a), the practice inspection report and the practice inspector shall preserve the confidentiality of client information inspected in any file, papers, documents or records in the course of carrying out a practice inspection of each member or firm.

327.16 A firm may respond in writing to a practice inspection and at the request of the firm the response shall be included with the practice inspection report reviewed by the Professional Practice Committee.

327.17 Further to 327.1(b), the practice inspector shall report to the Professional Practice Committee the following:

- (a) the name of the practice inspector;
- (b) the date the practice inspection was completed;
- (c) a profile of the practice inspected, including the results of the practice inspection if applicable;
- (d) the documentation and files reviewed;
- (e) a listing of practice administration issues; and
- (f) written comments, if any from the firm subject to practice administration review.

Quantum

327.18 Professional accounting engagement files for inspection shall be selected for each practice leader at the licensed firm in accordance with the practice inspection process approved by the Professional Practice Committee.

327.19 Compilation engagement files for inspection shall be selected for each practice leader in accordance with the practice inspection process approved by the Professional Practice Committee.

Trust Asset Review

328.1 Pursuant to Bylaw 28.4, a registrant, before May 15 each year, shall notify the Registrar if the registrant held trust funds or trust assets during the twelve (12) months preceding April 1 of that year.

Approval

328.2 Further to Bylaw 28.3, the Registration Committee may approve matters relating to administration of trust assets upon request from the Registrar or the practice inspector.

Requirements for Administration of Trust Assets

328.3 Each trust relationship shall be documented in writing with the client providing written instructions to the registrant clearly outlining the specific terms and conditions attached to the trust. In the event that the client does not supply the required written instructions, the onus is on the registrant to ensure that such terms, conditions and agreement thereto are clearly documented and agreed to by the client and the registrant.

328.4 Trust assets, wherever reasonably practical, shall be registered in the name of the registrant and such registration shall clearly indicate a name or file number which will definitively identify the client for which such trust assets are held. Where a trust account at a financial institution contains the funds of more than one client, the name and file numbers of all clients and the amount on deposit for each client in that trust account, shall be clearly identified in the books and records of the registrant.

328.5 Each trust account shall be clearly designated as "trust account" or "client's account" on the records of the registrant, the records of the financial institution, and on deposit slips and cheques used in connection therewith.

328.6 The registrant shall take whatever prudent steps are required for protection of the trust assets, including adequate insurance coverage where applicable and proper safekeeping of securities and other negotiable instruments.

328.7 In the absence of specific written instructions to the contrary, money received in trust by a registrant shall be deposited within seven (7) days of receipt into a trust account at a financial institution.

328.8 All withdrawals or disbursements from a trust account shall be in accordance with the specific trust agreement, and be properly required for:

- (a) payment to or on behalf of the client;
- (b) payment with respect to the reasonable fees for services rendered by the registrant; and
- (c) disbursements on behalf of the client made by the member or firm for which an invoice has been submitted.

328.9 The receipt and disbursement or distribution of trust assets shall be properly documented and the registrant shall maintain proper records of all trust account transactions clearly distinguishing the assets of each client from those of each other client and from the registrant's own assets.

328.10 A member acting solely in a personal capacity as executor, power of attorney or personal representative for another person or estate is exempt from Rules made pursuant to Bylaw 28.4.

329 and 330 are left blank at this time.

D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS

Restrictions

331.1 Further to Bylaw 31.1, upon receipt of information that a registrant has not complied with a condition or a requirement specified in a Rule or a notice within a specified period time, the Registration Committee or the Professional Practice Committee may impose restrictions Registrar shall assess when restrictions on a registration or a licence may be required and the following shall occur:

- ~~(a) the Registrar shall complete an assessment of the restriction which may be required.~~
- ~~(b) the Registrar shall provide the information on the proposed restriction to the registrant and the applicable regulatory committee indicating the reason for restriction and time period of restriction.~~
- ~~(c) the registrant may provide in writing rationale to support the reason for not proceeding with restriction of a registration to the applicable regulatory committee.~~
- ~~(d) the applicable regulatory committee shall consider information received in (b) and (c) and shall determine whether a restriction will apply to the registrant.~~

331.2 ~~The registrant~~ or suspended registrant shall acknowledge the restriction within fifteen (15) days of receipt of a notice of restriction.

331.23 Further to Bylaw 31.2, where a ~~member-registrant~~ or suspended registrant applies to request the restrictions be amended or removed, the request shall include the reason for amendment or removal of the restriction.

331.34 The ~~applicable regulatory committee~~ Registrar shall review and make a determination within thirty (30) days of receipt ~~by the Registrar~~ of documentation from the ~~member-registrant~~ or suspended registrant supporting the reason for amendment or removal of restrictions. The Registrar may refer the request to an applicable regulatory committee for a determination.

331.45 A registrant that does not acknowledge or comply with the restriction imposed shall have the matter referred back to the applicable regulatory committee for determination or the Registration Committee for suspension.

Resignation

332.1 A candidate may request to resign from the CPA Canada Certification Program to the CPAWSB. A candidate that resigns from the CPA Canada Certification Program shall be resigned from the Institute.

332.2 A suspended candidate, suspended member or suspended firm may request to resign within thirty (30) days of a suspension made pursuant to Board Rule 333.1, 333.2 or 333.3.

332.34 A ~~registrant-member, suspended member, firm or suspended firm~~ may request to resign ~~his~~ registration from the Institute by submitting:

(a) a complete application form that includes:

(i) Certificate and permit of member or firm registration, licence or any other issued document indicating registration or affiliation with the Institute;

(ii) Declaration of compliance with continuing professional development activities;

~~(ii)(iii)~~ (iii) Evidence of a discovery policy of professional liability insurance under Bylaw 24.5 or exemption of a discovery policy under Board Rule 324.4, if applicable; and

~~(iii)(iv)~~ (iv) Acknowledgement that the member or firm shall no longer use the title "professional accountant", designation "Chartered Professional Accountant" or initials "CPA" or any legacy designation.

(b) a written request when the requirements in ~~(i), (ii) and (iii)~~ (a) are completed but there is not a completed application form.

332.42 If a ~~registrant-member, suspended member, firm or suspended firm~~ declares that documents are lost, destroyed or otherwise unavailable, ~~the registrant shall provide~~ a signed declaration shall be provided indicating that is the case.

332.53 Upon receipt of request to resign, the Registrar may waive the requirement to return a legacy certificate.

~~332.4~~ A written request to resign may be considered by the Registrar when a registrant or suspended registrant does not complete an application form.

~~332.65~~ A request to resign by a ~~registrant member~~ or ~~registrant firm~~ in default shall be approved by the Registrar.

~~332.76~~ A request to resign by a conditional, restricted or suspended ~~registrant member or firm~~ shall be ~~approved subject to determination~~ by the Registration Committee.

Non-Disciplinary Enforcement

Suspension

333.1 Further to Bylaw 33.1, a candidate that is suspended from the CPA Canada Certification Program by the CPAWSB in accordance with the CPA Canada Harmonized Education Policies and its established policies, as amended from time to time, for non-payment of fees shall be suspended from the Institute.

333.2 Further to Bylaw 33.1, a member shall have their registration suspended from the Institute effective June 30 for:

- (a) non-payment of annual registration fees in Bylaw 130.1(a);
- (b) failure to complete renewal of registration in Bylaw 10.4; or
- (c) failure to comply with the continuing professional development requirements in Bylaws 23.2, 23.3 and 23.4.

333.3 Further to Bylaw 33.1, a firm shall have their registration suspended from the Institute effective January 31 for:

- (a) non-payment of registration fees in Bylaw 130.1(b); or
- (b) failure to complete renewal of registration in Bylaw 10.4.

333.4 Further to Bylaw 33.1, for non-compliance with a Rule or notice except those noted in Board Rule 333.1, 333.2 or 333.3, the Registrar shall recommend a suspension of a registration to the Registration Committee.

333.5 The Registration Committee has the authority to suspend a registration.

333.26 Further to Bylaw 33.3, a registrant may provide a written submission to the Registration Committee within the time period established in the suspension recommendation from the Registrar in Board Rule 333.4. The written submission may include information and documentation pertaining to:

- (a) the basis for not proceeding with the suspension of the registration; or
- (b) the plan to comply with the Rules underlying the suspension of the registration.

333.37 A firm that is a sole practitioner or has one member at the firm shall be ~~recommended for suspension-suspended~~ when its only member ~~is also recommended for suspensionsuspended~~.

333.48 A person who is a suspended member pursuant to Section 61 of the Act is deemed to have been suspended on the date of the suspension notice was served on the person by the Legacy body.

333.9 The Registration Committee may review a request from a suspended registrant to rescind a suspension in Board Rule 333.1, 333.2 or 333.3. The request shall be in writing and include the basis for rescindment of the suspension.

Obligation of Suspended Registrants

~~333.5 A suspended registrant that is non-compliant with Bylaw 23.2, 23.3 and 23.4 shall submit a plan to complete the continuing professional development requirements prior to being re-instated.~~

Cancellation of Registration

~~333.6-10~~ The Board has the authority to cancel a registration. The Registrar or CPAWSB shall inform a registrant or suspended registrant whose registration is to be cancelled pursuant to Bylaw 33.5, at least ten (10) days prior to the cancellation taking effect.

333.11 A candidate that is cancelled from the CPA Canada Certification Program by the CPAWSB in accordance with the CPA Canada Harmonized Education Policies and its established policies, as amended from time to time for:

- (a) non-payment of fees in Bylaw 130.1(a);
- (b) exhaustion of all module attempts, either the module or the examination of the module;
- (c) exhaustion of all Common Final Examination attempts; or
- (d) failure to complete the program within the established time limits set out in the CPA Canada Harmonized Education Policies as amended from time to time

shall be cancelled from the Institute.

333.12 A registration of a suspended member shall be cancelled effective September 30 when suspended under Board Rule 333.2.

333.13 A registration of a suspended firm shall be cancelled effective April 30 when suspended under Board Rule 333.3.

333.14 A registration of a suspended member or suspended firm shall be recommended for cancellation when suspended by the Registration Committee under Board Rules 333.4 and 333.5.

~~333.715~~ A registration of an affiliate member ~~may shall~~ be cancelled effective June 30 ~~when the registrant has not within ninety (90) days of the date of notice for:~~

- (a) non-payment of annual registration fees in Bylaw 130.1(a);
- (b) failure to complete renewal of registration in Bylaw 10.4; or
- (a)(c) failure to comply with the continuing professional development requirements.

- ~~(a) paid fees or other amounts assessed by the Institute;~~
- ~~(b) filed a declaration relating to continuing professional development;~~
- ~~(c) provided documents requested by the Institute; and~~
- ~~(d)(a) updated register addresses and is classified as in default.~~

333.16 A registration of an affiliate member shall be cancelled when their registration in the primary Provincial Institute is cancelled.

Cancellation of a Licence

333.~~178~~ A licence of a member shall be cancelled ~~by the Registrar~~ if:

- (a) The licensed member is suspended or ceases to be registered;
- (b) The licensed member dies or becomes incapacitated;
- (c) The licensed member does not renew its licence;
- (d) The licensed member voluntarily cancels their licence by submitting in writing a request for cancellation including a declaration that the licensed member has ceased to practice professional accounting.

333.~~189~~ A licence of a firm shall be cancelled ~~by the Registrar~~ if:

- (a) The firm is suspended or ceases to be a registered firm of the Institute;
- (b) The firm no longer has a licensed member;
- (c) The licensed firm voluntarily cancels their licence by submitting in writing a request for cancellation including a declaration that the licensed firm has ceased to practice professional accounting.

333.~~190~~ The Professional Practice Committee has the authority to cancel a licence for any matter not specified in Rules ~~333.8-9~~ or 333.~~109~~.

Reports and notice of restriction, suspension or cancellation

334.1 Further to Bylaw 34.2, a notice shall be published on the Institute's website and once in the Institute's newsletter for:

- (a) restriction on a member or firm registration or a licence;
- (b) suspension of a member or firm registration; and
- (c) cancellation of a member or firm registration or a licence.

334.2 A restriction on a member or firm registration or a licence shall be published on the Institute's website for the period of restriction.

334.3 A suspension on a member or firm registration shall be published on the Institute's website for the period of suspension.

334.4 A cancellation of a member or firm registration or a licence shall be published on the Institute's website for an indefinite period of time. The Registrar may approve removal of the cancellation notice.

334.5 A notice shall be published on the Institute's website for the resignation of a member or firm registration ~~that was 'in default', 'conditional', 'restricted'~~ restricted' or 'suspended; at the time of the resignation application for a period of one (1) year or as approved by the Registrar.

334.6 In addition to Bylaw 34.4, a notice for a registrant shall be provided to:

- (a) the firm with which the registrant is associated;
- (b) any practice leader or member who has a proprietary interest in the firm;

- (c) any member associated with firm the registrant is associated; and
- (d) any candidate, if the registrant is a mentor or the firm is approved to train candidates.

334.7 The applicable regulatory committee or the Board may order any other form of publication if it determines that such publication is required for the protection of the public and provides written reasons for its determination.

E. RE-ENTRY, RE-INSTATEMENT

Re-entry

336.1 To be considered for re-entry and further to Bylaw 36.1, an individual shall provide a complete application for re-entry as a candidate to the CPAWSB, and include evidence of:

- (a) minimum entrance and educational requirements at the time of re-entry, including but not limited to university or other equivalent knowledge prerequisites or other requirements;
- (b) complete payment of fees including late fees or other penalties for non-payment of fees to the Institute or CPAWSB; and
- (c) good moral character.

An individual shall provide a completed application for re-entry and registration as a candidate to the educational institution. 336.2 The evidence of successful completion shall be assessed by CPAWSB the educational institution.

Re-instatement

337.1 A suspended member shall provide the following information when applying for re-instatement:

- (a) paid fees or other amounts assessed by the Institute;
- (b) information pertaining to their practice of the profession, including employment information and history;
- (c) response to ethical scenarios; and
- (d) continuing professional development (CPD) hours during the period of suspension.

337.12 Upon receipt of an application for re-instatement under Bylaw 37.2, the Registrar may assess and determine whether the suspended ~~member~~ registrant is re-instated within thirty (30) days. The applicable regulatory committee or the Board may assess and determine a re-instatement upon request from the Registrar.

337.2 A member or firm licence that is cancelled as a result of suspension under Board Rule 333.2 or 333.3 shall be reinstated upon approval of a re-instatement application in Bylaw 37.2. A member or firm licence that is cancelled as a result of a suspension under Board Rule 333.4 shall be referred to the Professional Practice Committee for determination of re-instatement of the member or firm licence.

337.3 A suspended candidate shall provide the following information when applying for re-admission or re-instatement to CPAWSB:

- (a) fully payment of fees or other amounts assessed by the Institute or CPAWSB; and

(b) any other information as required by the educational institution, the CPA Canada Harmonized Education Policies or the Rules.

F. REVIEW BY THE BOARD

Submission

338.1 Further to Bylaw 38.1, an application for review by the Board within thirty (30) days of the decision is deemed to be received, shall be in writing and shall include:

- (a) relevant facts and documentary evidence to support those facts; and
- (b) rationale provided by the registrant for the Board's consideration.

338.2 The Board's review shall be limited to:

- (a) documentation that the Registrar or applicable regulatory committee used as a basis for its decision;
- (b) written submissions by the registrant; and
- (c) written submissions by the Registrar or applicable regulatory committee.

338.3 The registrant, Registrar or applicable regulatory committee shall not provide new documentation in their submissions.

Determination

338.4 The Board shall review a decision and make its determination within thirty (30) days of receipt of the application.

338.5 The Board shall make one of the following determinations:

- (a) Uphold the decision of the Registrar or applicable regulatory committee;
- (b) Request the review of an applicable regulatory committee; or
- (c) Any other determination.

338.6 The Registrar shall report the determination to the registrant and applicable regulatory committee within fifteen (15) days of the determination.

INSTITUTE OF
CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN
ADMINISTRATIVE BOARD RULES

Contents

V. ADMINISTRATIVE BOARD RULES (400-499) 2

 A. APPROVING STANDARDS 2

 B. PROCEDURE AT REGULATORY COMMITTEE MEETINGS OF THE INSTITUTE 2

 C. COMMITTEES 5

 D. FEES 5

V. ADMINISTRATIVE BOARD RULES (400-499)

A. APPROVING STANDARDS

General

455.1 Any standards of the profession approved by the Board shall be consistent with the Rules.

Procedures

456.1 The Board, with the approval of not less than a two-thirds (2/3) majority of the members of the Board, may make standards for the profession for any purpose authorized under the Act and the Bylaws, which are outside of the scope of CPA Canada Standards of Professional Practice set and approved by any Standards Boards from time to time.

456.2 The Registrar shall notify each registrant of each standard within thirty (30) days after the standard is made.

456.3 Failure to notify each registrant does not invalidate a standard.

456.4 No standard shall come into force until the date specified in the standard.

Review

457.1 The Board at any time may review, amend, and approve a standard.

457.2 The Registrar shall review the standards as requested and may propose amendments.

458-459 are left blank at this time.

B. PROCEDURE AT REGULATORY COMMITTEE MEETINGS OF THE INSTITUTE

Notice of Meetings

460.1 Meetings of a regulatory committee shall be called at the request of Institute staff, the regulatory committee chair or by a simple majority of the members.

460.2 The time and place of meetings shall be determined by the regulatory committee chair in consultation with the Institute staff.

460.3 Meetings may be held in person, by tele-conference, by video conference, by e-meeting or a combination. A e-meeting shall be held with agreement between the Institute staff and regulatory committee chair for the purposes of voting on a motion.

460.4 Notice of meetings shall be given by the Institute staff at least five (5) days in advance of the meetings unless approved by the regulatory committee chair. Institute staff shall attend all regulatory committee meetings other than in camera sessions.

460.5 Other individuals who are not regulatory committee members may be requested to attend regulatory committee meetings to present information or observe the meeting as approved by the regulatory committee chair and Institute staff. These individuals must not be in attendance for any discussion or voting portions of the meeting.

Agenda

460.6 Agendas shall be prepared by Institute staff and approved by the regulatory committee chair prior to circulation.

460.7 Agenda items shall include a recommendation in the form of a motion prepared by Institute staff for the regulatory committee's consideration.

460.8 Unless the meeting has been called on short notice, agendas shall be circulated in writing to all regulatory committee members five (5 business days) prior to the meeting date.

460.9 Unless the meeting has been called on short notice, documents related to agenda items shall be provided to all regulatory committee members with the agenda five (5 business days) prior to the meeting date.

460.10 Upon approval of the regulatory committee chair, supplementary or correcting documents related to the agenda may be provided to regulatory committee members up to the time of the discussion of the agenda item to which they pertain provided they are of a volume that regulatory committee members can reasonably review during the meeting.

Conflict of Interest

461.1 Each member of the regulatory committee shall declare conflicts of interest following the provisions outlined in the Terms of Reference for that regulatory committee.

461.3 If a regulatory committee member has a conflict of interest, he may not take part in the discussions or decision making regarding the agenda item in question.

461.4 If the regulatory committee member is the subject of the potential conflict of interest, he shall not chair the regulatory committee meeting for the agenda item in question.

461.5 Notwithstanding that a person may have been appointed by the Board to serve on a regulatory committee, where that person has a conflict (i.e. direct or indirect connection with the subject matter of a case under enquiry or review) or is not available to participate in the regulatory committee's decision's related to a matter before the regulatory committee, that person shall not be considered a member of the regulatory committee for the purposes of the regulatory committee's decisions related to that case.

Motions

462.1 The regulatory committee chair shall:

- (a) call for discussion on each agenda item;
- (b) ensure all regulatory committee members have an opportunity to participate in the discussion;
- (c) ensure motions are in order and that discussion is relevant to the motion;
- (d) close discussion; and
- (e) call for a motion.

462.2 A motion may be amended at any time before the vote, provided the mover and seconder agree. If the mover and seconder do not agree to the amendment, only the original motion shall be voted upon.

462.3 A motion may be tabled at any time before the vote. A tabled motion shall be added to the agenda for the next meeting.

462.4 A motion may be postponed with two-thirds (2/3) majority vote of the regulatory committee members attending a regulatory committee meeting.

462.5 A motion may be made to refer the agenda item to Institute staff with additional instructions including a date to consider the motion at a future meeting.

462.6 A motion consisting of several parts may have a vote on each part or on the whole, at the discretion of the regulatory committee chair.

462.7 The regulatory committee chair shall not move, second, or state a motion to adjourn and reconvene the meeting.

462.8 A declaration by the regulatory committee chair ends the meeting.

462.9 For all situations at meetings not addressed by Board rules 460 to 462, the regulatory committee chair at the meeting as the case may be, has authority to determine the process or rule of order to use in that situation, and the decision of the regulatory committee chair shall not be subject to review.

Voting

463.1 Every regulatory committee member present at a meeting shall be entitled to one (1) vote.

463.2 Decisions shall be made on the basis of a simple majority vote of the members present at the meeting.

463.3 The format of voting shall be in the format at the call of the regulatory committee chair.

463.4 The regulatory committee chair shall announce the results of all votes.

463.5 At the request of the regulatory committee chair or any member, the committee shall decide by a vote whether the discussion of any particular subject shall be held in closed session.

Minutes

464.1 Minutes shall be kept of all regulatory committee meetings.

464.2 The minutes shall indicate, without limitation, the names of the persons present at the meeting, a list of all proposed motions, rationale for the result of the proposed motions, and the result of the proposed motions.

464.3 The minutes shall be approved by the regulatory committee chair and vice-chair within fifteen (15) days of the meeting.

464.4 The minutes shall be approved by the regulatory committee at the next regulatory committee meeting.

465 is left blank at this time.

C. COMMITTEES

Summary

Self-regulation is a power delegated by a government to regulate a profession in the public interest. Self-regulation recognizes the maturity and skill of a profession to govern registrants. The granting of self-regulation acknowledges a profession's members are capable of governing themselves. Committee based decision is the mechanism by which the profession governs itself.

The Accounting Profession Act, 2014 establishes the Professional Conduct Committee under Section 27 and the Discipline Committee under Section 30. Other sections of the Act set out specific authorities, responsibilities and requirements for those committees. In addition, Section 13(1) permits the Board to establish any committees it considers necessary and to delegate its powers and duties to those committees.

The composition and function of committees must result in sufficient expertise to regulate the profession. The committees must balance diligently administered regulation with the interest of the public. Further, as the committees carry out their delegated functions, they must ensure their decisions:

- Protect the public by appropriately balancing regulation with serving other public interests;
- Consider education and rehabilitation as foundational elements;
- Determine outcomes that are proportionate to risk; and
- Result in outcomes in the form of consequences to registrant that are appropriate and effective.

Each regulatory committee outlined in 111.1 has Board approved terms of reference and is responsible to follow the Regulatory Framework.

D. FEES

Definitions

465.1 Repealed.

Exemptions

466.1 Except for the fee charged to a member who was a candidate for a portion of the year in which the fee is due, no fee will be pro-rated.

466.2 A primary member may apply for an annual exemption from the annual fees set out in Bylaw 130.1 when:

- (a) ~~they are~~ approved for non-practice status; or
- (b) the category of his practice of the profession is limited to:
 - (i) services that do not require a licence or registration of a firm; and
 - (ii) services that generate less than \$10,000 in professional income during the calendar year for which the exemption is requested; or

(c) the ~~ir~~ circumstances are such that they exemption should be granted ~~an exemption~~.

466.3 Repealed.

466.4 Subject to Rule 466.5, an application for exemption is for one (1) year term and is due no later than thirty (30) days before the day on which fees are due as provided in Bylaw 130.1.

466.5 A member:

- (a) who is over 70 years of age; and
- (b) who qualified for non-practice within the prior fiscal year.

is not required to apply for an exemption for fees under Rule 466.2.

466.6 Subject to Rule 466.7, a member shall not be disqualified from qualification for an exemption as a result of practice in an unpaid volunteer role.

466.7 A member practicing professional accounting during a period for which they would have otherwise qualified for an exemption shall not qualify for an exemption from fees.

466.8 A member approved for an exemption under Rule 466.2 shall inform the Institute within thirty (30) days of a change in the basis for the exemption. Where a member no longer qualifies for an exemption, fees may be assessed under Bylaw 130.1.

466.9 Upon receipt of a notice in writing from the Institute, a member shall submit to the Institute documentation which is acceptable to the Institute and that supports the basis for exemption within the time specified in the notice.

466.10 Members are required to retain supporting documentation for two (2) years for purposes of Board rule 466.9.

466.11 An honorary member shall not be charged annual fees.

Late Fees

467.1 Late fees ~~shall~~ may be charged thirty (30) days after the date of compliance (with the requirements) as specified in a rule or notice.

Suspended Registrants

468.1 Suspended registrants may apply for an exemption for all fees.

Reductions

469.1 A primary member may apply for an annual reduction in the annual fees set out in Bylaw 130.1 when:

- (a) the category of his practice of the profession is limited to:
 - (i) services that do not require a licence or registration of a firm; and
 - (ii) services that generate more than \$10,000 and less than \$30,000 in professional income during the calendar year for which the reduction is requested; or
- (b) their circumstances are such that they should be granted a reduction.

Re-instatement and Re-admission Fees

470.1 A suspended member submitting an application for re-instatement shall be charged ~~one-half of the current~~ initial registration fee. ~~A person whose registration as a member was previously cancelled and who is submitting an application for registration shall be charged the full current initial registration fee.~~

Authority

471.1 The Registrar shall have the authority to:

- (a) approve or not approve fee exemptions and reductions;
- (b) approve or not approve cancellations of fees that were not a component of a discipline order;
- (c) approve or not approve refunds for fees that were not a component of a discipline order.

Penalties

472.1 A member who practices professional accounting without being licensed under Section 18(2) of the Act shall be charged a penalty as set by the Board.

472.2 A member who practices professional accounting or other regulated services without notifying the Institute prior to commencement of practice shall be charged a penalty as set by the Board.

473-499 are left blank at this time.