

Memo

TO: CPA SK Members FROM: Leigha Hubick

SUBJECT: Notice of Amendments to Administrative Bylaws DATE: March 8, 2019

This memo serves as notice to our members that the following changes were made to the Accounting Profession Administrative Bylaws (Administrative Bylaws) and filed with the Director of corporations on two separate dates.

The Board serves as the first stage of appeal of decisions of the Discipline Committee, pursuant to s.37(1) of *The Accounting Profession Act (APA)*.

The current Board consists of thirteen members including the two public appointees. One of the public appointees is also appointed to the Discipline Committee (s. 30(1) of the APA); pursuant to s. 37 (7) this board member cannot serve on an appeal panel of the Board.

Administrative Bylaw 108.4 states “At any meeting of the Board, seven (7) members of the Board shall constitute a quorum.” Establishing an appeal panel of seven (7) Board members from twelve (12) members is very challenging. In order to be fair to appellants, appeals are to be heard by a panel within a reasonable time of the receipt of the notice of appeal. A smaller quorum requirement will alleviate logistical challenges in scheduling a hearing.

On January 11, 2019, the CPA Saskatchewan Board approved the following amendments to the Administrative Bylaws:

108.4 Subject to Bylaw 108.5, at any meeting of the Board, seven (7) members of the Board shall constitute a quorum.

108.5 For purposes of its powers and duties as a disciplinary appeal body pursuant to s. 39 of The Accounting Profession Act and as a decision review body, under bylaw 38.1, four (4) members of the Board shall constitute a quorum.

108.6 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.

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

These amendments were filed with the Director of Corporations on January 28, 2019.

The Accounting Profession Regulatory Bylaws were repealed and replaced effective December 14, 2018. Due to the nature of the amendments in the Accounting Profession Regulatory Bylaws, consequential amendments to the Administrative Bylaws were approved by the Board on February 14, 2019. The consequential amendments were to the following Bylaws: 102.1(k)(i), 102.1(l), 102.1(m), 102.1(s), 102.1(t), 130.5, 130.7, 130.10.

These amendments were filed with the Director of Corporations on March 7, 2019.