

UNEDITED

# *The Accredited Public Accountants Act, 1977*

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Chapter 1 of *The Statutes of Saskatchewan, 1976-77*  
(Assented to May 10, 1977).

FOR HISTORICAL REFERENCE ONLY

**NOTE:**

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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## CHAPTER 1

# An Act respecting The Institute of Accredited Public Accountants of Saskatchewan

[Assented to May 10, 1977]

### Short title

1 This Act may be cited as *The Accredited Public Accountants Act, 1977*.

1976-77, c.1, s.1.

### Incorporation

2 The Institute of Accredited Public Accountants of Saskatchewan, hereinafter called the institute, is constituted as a body corporate and politic.

1976-77, c.1, s.2.

### Composition

3 The institute shall be composed of the present members and those persons who become members under the provisions of this Act.

1976-77, c.1, s.3.

### Head office

4(1) The head office of the institute shall be in the Province of Saskatchewan and for the time being at the office of the secretary of the institute until such time as the institute decides in general meeting upon the permanent situation of the head office.

(2) The institute in general meeting may change the location of the head office.

1976-77, c.1, s.4.

### Objects and powers

5 The institute is empowered:

(a) to promote and increase the knowledge, skill and proficiency of its members in all things relating to the business or profession of accountancy;

(b) to prescribe rules and regulations governing admission of persons as members of the institute;

(c) subject to section 13, to prescribe rules and regulations governing articled clerks or student members, and without limiting the generality of the foregoing to establish classes, lectures and examinations and prescribe tests of competency, fitness and moral character that may be thought fit;

(d) to make arrangements or agreements with any university, college, association or institute for the use of any library, museum or property belonging to that body or under its control, whereby any of the educational objects of the institute may be better achieved, and from time to time to rescind, alter or vary any such arrangement or agreement;

(e) to grant diplomas or annual licences or both to members;

(f) to charge to and collect from members of the institute and from persons applying to become members of the institute and from articled clerks and student members such entrance fees and annual fees and dues as may be provided by the bylaws of the institute.

1976-77, c.1, s.5.

**Real estate and investments**

6(1) The institute may purchase, lease, take, hold or investments otherwise acquire all goods, chattels, lands, tenements and hereditaments, and any real estate or personal property whatever, and any interest therein, that may from time to time be considered necessary or convenient for the purpose of the institute, and may sell, mortgage, lease or otherwise dispose of the same or any part thereof, but the institute shall not trade or deal in lands or any interest therein.

(2) The institute may apply moneys derived from fees, dues, voluntary contributions or donations, and other income towards its maintenance and the objects for which it has been established.

(3) The institute may invest its funds in any investments that trustees are authorized to invest in under *The Trustee Act*.

1976-77, c.1, s.6.

**General and special meetings**

7(1) All general and special meetings of the institute shall be called and held in accordance with the bylaws of the institute.

(2) An annual general meeting shall be held once in each year at such time and place as may be fixed by the bylaws of the institute, for the purpose of electing the council mentioned in section 8 and transacting such business as may be brought before the meeting.

(3) If the annual general meeting is not held at the time appointed it may be held subsequently under a bylaw of the institute passed for the purpose.

(4) The retiring officers of the institute and the retiring members of the council shall continue to act until their successors have been duly appointed.

1976-77, c.1, s.7.

**Council**

8(1) The affairs and business of the institute shall be managed by a council, hereinafter called the council, consisting of no fewer than six and no more than twenty-one members of the institute, as may be provided by the bylaws of the institute.

(2) Only members of the institute resident in the province shall be eligible for election as members of the council and no fewer than two-thirds of the members of the council shall be practising as accredited public accountants within the province.

(3) For the purposes of the election of the members of the council the council shall have the power to determine which members of the institute are practising as accredited public accountants within the province.

(4) Members of the council shall be elected in accordance with the provisions of this Act and the bylaws of the institute.

(5) The council shall elect, from among its members, a president and one or more vice-presidents.

(6) The council shall appoint a secretary and a treasurer, the same person being eligible for both offices, and shall appoint such other officers as may be provided for by the bylaws of the institute.

(7) All vacancies which occur on the council or among the officers of the institute by reason of death or otherwise in the interval between two annual general meetings may be filled by the council and any person appointed to fill a vacancy shall hold office until the next annual general meeting at which time he may stand, subject to this Act and the bylaws, for election.

1976-77, c.1, s.8.

**Existing officers and bylaws, etc., continued**

**9** The present council and officers of the institute are hereby continued in office until their successors are appointed in accordance with the provisions of this Act and the bylaws of the institute, and the existing bylaws, rules and regulations of the institute are continued until repealed, amended or varied pursuant to the powers contained in this Act.

1976-77, c.1, s.9.

**General powers of council**

**10(1)** Subject to the provisions of this Act and the bylaws of the institute and to regulations made by the institute in general meeting that are not inconsistent with the provisions of this Act or the bylaws, the council may exercise all the powers and do all the acts and things that the institute is by this Act or otherwise authorized to exercise and do, and that are not by this Act or by the institute or by the bylaws of the institute directed or required to be exercised or done by the institute in general meeting.

(2) No regulation made by the council pursuant to the said powers shall invalidate any prior act of the council that would have been valid if the regulation had not been made.

1976-77, c.1, s.10.

**Bylaws**

**11(1)** The council may pass bylaws for the government of the members of the institute and for the carrying out of the objects of the institute and may repeal, vary, amend or re-enact bylaws, but every bylaw passed by the council and every repeal, amendment, variation or re-enactment made by the council, unless in the meantime confirmed at a special meeting of the institute, shall have force only until the next annual general meeting of the institute and in default of confirmation at that meeting shall at and from that time cease to have force.

(2) In addition to the powers of the council under subsection (1) the institute in general meeting may make, repeal, amend, vary or re-enact bylaws for all or any of the purposes mentioned in this section.

1976-77, c.1, s.11.

**Tariff of fees**

**12** The council may, upon approval by two-thirds of its members, adopt a tariff of fees and charges which may be demanded by members of the institute, and may, upon approval by two-thirds of its members, amend the tariff.

1976-77, c.1, s.12.

**Examinations**

13(1) All student member examinations shall be under the control of The University of Saskatchewan or The University of Regina, as the case may require.

(2) The University of Saskatchewan Senate or The University of Regina Senate, as the case may require, may, after consultation with the council:

- (a) appoint a board of examiners to examine all candidates; and
- (b) make regulations governing the conduct of examinations and prescribing the fees payable by candidates.

(3) The registrar of The University of Saskatchewan or the registrar of The University of Regina, as the case may require, shall report the results of all examinations to the secretary of the institute.

1976-77, c.1, s.13.

**Classes and rights of members**

14(1) The membership of the institute shall consist of members of two classes, namely, associate members and fellow members.

(2) The institute may by bylaw make provision for:

- (a) honorary membership;
- (b) life membership;
- (c) student membership;
- (d) articulated clerk membership;

in the institute and provide for the qualification, appointment and privileges of such membership, and all matters incidental or relating thereto.

(3) Every member of the institute shall have the right, during the continuance of his membership, to use the designation "Accredited Public Accountant" and may use after his name in the case of a fellow the initials "F.A.P.A." signifying "Fellow of the Accredited Public Accountants" and in the case of an associate the initials "A.A.P.A." signifying "Associate of the Accredited Public Accountants" and in either case "A.P.A.".

1976-77, c.1, s.14.

**Membership registry**

15(1) The council shall cause to be kept by the secretary a register in which shall be entered in alphabetical order the names of all members in good standing, and only those members whose names are inscribed in the register shall be entitled to the privileges of membership in the institute.

(2) The register shall at all times be open for inspection free of charge by any person.

(3) The secretary of the institute shall on the direction of the council from time to time amend the register by striking out the names of all persons who have been expelled or have otherwise ceased to be members of the institute in good standing, and shall also on the direction of the council add to the register or reinstate the names of persons who have again become members of the institute in good standing.

(4) The register or a copy thereof or an extract therefrom duly certified by the secretary shall be *prima facie* evidence in all courts and before all persons that the persons specified in the register as members in good standing are members of the institute in good standing, and the absence of the name of any person from the register shall be *prima facie* evidence that he is not a member of the institute.

1976-77, c.1, s.15.

**Liability of members**

**16** No member shall be personally liable for any debt of the institute beyond the amount of his unpaid fees or dues.

1976-77, c.1, s.16.

**No claims on death or withdrawal**

**17** The interest of a member in or the claim of a member against the funds and property of the institute shall absolutely cease and determine upon his death, and shall cease and determine during his lifetime if he ceases to be a member of the institute.

1976-77, c.1, s.17.

**Powers of expulsion, etc.**

**18(1)** The council may expel, suspend or otherwise discipline a member who has been found guilty of misconduct, unprofessional conduct, violation of the bylaws, rules or regulations of the institute or of conduct unbecoming to a member of the institute.

(2) Unprofessional conduct, misconduct or conduct unbecoming to a member of the institute shall be a question of fact for the sole and final determination of the council or the discipline committee mentioned in section 25.

(3) Any matter, conduct or thing that in the judgment of the council or of the discipline committee is against the best interests of the public or the profession, or tends to harm the standing of the profession, shall be unprofessional conduct or conduct unbecoming to a member of the institute within the meaning of this section.

1976-77, c.1, s.18.

**Inquiry by council**

**19** The council may, either on its own motion or on the written application of any person, inquire into and determine any complaint against a member of the institute where it is in substance alleged or the council has reasonable grounds to believe that the member has been guilty of anything for which he is liable to be expelled, suspended or disciplined in accordance with the provisions of this Act.

1976-77, c.1, s.19.

**Legal and other assistance**

**20** The council may, in the execution of its duties under this Act, employ at the expense of the institute any legal or other assistance it considers necessary and the parties directly concerned in the inquiry may at their own expense be represented before the council by counsel.

1976-77, c.1, s.20.

**Notice of inquiry**

**21(1)** At least two weeks before the holding of an inquiry by the council a notice shall be served upon the person whose conduct is the subject of inquiry.

(2) The notice mentioned in subsection (1) shall contain or be accompanied by a copy of the charges made against the person whose conduct is the subject of inquiry or a statement of the subject matter of the inquiry and shall also specify the time and place for holding the inquiry, and the notice shall be signed by the president, vice-president or secretary of the institute.

1976-77, c.1, s.21.

**Service of notice and documents**

**22** Service of a notice or document required by the disciplinary provisions of this Act, or by any bylaw, rule or regulation made under this Act, may be effected by registered letter addressed to the last known place of abode or business of the person to be served and mailed at least twenty-one days before the date for holding the inquiry, and proof that the letter was so addressed and mailed shall be proof of service.

1976-77, c.1, s.22.

**Evidence**

**23(1)** The testimony of witnesses may be taken under oath, which the president or vice-president or other person presiding at the inquiry is hereby authorized to administer, and there shall be full right to examine, cross-examine and re-examine all witnesses called and to adduce evidence in defence and reply.

(2) For the purpose of procuring the attendance and evidence of witnesses before the council and the production of books, papers and other documents, the local registrar of the Court of Queen's Bench at a judicial centre shall, upon the application of a party to the inquiry or on the application of a member of the council or the secretary of the institute and on payment of the fees prescribed by rules of court, issue writs of *subpoena ad testificandum* or *subpoena duces tecum*, and the proceedings and penalties in the case of disobedience to such writs shall be the same as in civil cases in the Court of Queen's Bench.

1976-77, c.1, s.23.

**Non-attendance of accused**

**24(1)** If the person whose conduct is the subject of inquiry fails to attend, the council may, upon proof of service of the notice referred to in section 21 in accordance with this Act, which proof of service may be by affidavit or by statutory declaration, proceed with the inquiry and without further notice to that person take any action authorized under this Act.

(2) If the person whose conduct is the subject of inquiry does not appear and the council determines to proceed in his absence, and in any other case with the consent in writing of that person, the council may, either as to the whole case or as to any particular fact or facts, proceed and act upon evidence by affidavit.

1976-77, c.1, s.24.

**Discipline committee**

**25(1)** The institute may by bylaw provide that all or any of the disciplinary powers of the council may be exercised by a committee, to be known as the discipline committee, and in such cases the discipline committee shall have and exercise all the powers that are conferred on it by bylaw of the institute.

(2) The discipline committee shall be constituted and appointed in such a manner as may be provided by the bylaws of the institute.

1976-77, c.1, s.25.

**Conviction under *Criminal Code***

**26** A member of the institute who has been convicted of an indictable offence under the *Criminal Code* may be expelled from the institute without further inquiry by resolution of the council.

1976-77, c.1, s.26.

**Appeal**

**27(1)** A person who has been disciplined, suspended or expelled under the provisions of this Act may appeal from the decision of the council or the discipline committee to a judge of the Court of Queen's Bench in chambers at any time within three months from the date of the order, and the judge may, upon the hearing of the appeal, make such order as shall be just either confirming, amending or reversing the decision of the council or discipline committee or directing further inquiries by the council or discipline committee, and respecting costs.

(2) The appeal mentioned in subsection (1) may be by motion, notice of which shall be served upon the secretary of the institute at least three weeks before the time fixed for hearing the appeal and shall be founded upon a copy of the proceedings before the council or discipline committee, the evidence taken and the order of the council or discipline committee in the matter, certified by the secretary, and the secretary shall, upon the request of a person desiring to appeal and upon payment of the proper costs and charges therefor, furnish that person with a certified copy of all proceedings, reports, orders and papers upon which the council or discipline committee has acted in making the order complained of.

1976-77, c.1, s.27.

**Articled clerks and students**

**28** In all cases where it is in substance alleged that an articled clerk or student member has been guilty of misconduct, unprofessional conduct or violation of the bylaws, rules or regulations of the institute, or of conduct unbecoming to an articled clerk or student member, all the disciplinary provisions of this Act with respect to holding inquiries, suspension, expulsion, reinstatement and appeals shall apply *mutatis mutandis*.

1976-77, c.1, s.28.

**Effect of expulsion or suspension**

**29(1)** Where a member of the institute is expelled from the institute under this Act, all his rights and privileges as a member of the institute shall cease.

(2) Where a member of the institute is suspended from the institute under this Act, he shall, during the period of his suspension, possess no rights or privileges as a member of the institute.

1976-77, c.1, s.29.

**Reinstatement**

**30(1)** A member who has been expelled or suspended under this Act may apply to the council for reinstatement.

(2) Where the council receives an application under subsection (1) and when in its opinion the facts and the subsequent conduct of the member warrant, the council may order that the member be reinstated on any terms it considers fit, and on the making of an order the member shall be reinstated in accordance with the terms thereof.

1976-77, c.1, s.30.

**No action against institute, council or discipline committee**

**31** No action lies against the institute or the council or the discipline committee or a member of the council or discipline committee or an officer of the institute for any proceedings taken in good faith or orders made or enforced under the disciplinary provisions of this Act or under the bylaws, rules or regulations of the institute.

1976-77, c.1, s.31.

**Protection of the public**

**32(1)** Subject to subsection (2) no person shall be entitled to take or use the designation "Accredited Public Accountant" or the initials "A.A.P.A.", "F.A.P.A." or "A.P.A." either alone or in combination with other letters or words, or any name, title, initials or description implying that he is an accredited public accountant, unless he is a member of the institute in good standing and registered as such.

(2) A firm of accredited public accountants whose head office is outside the province but which maintains an office and practice within the province shall be entitled to take and use the designation "Accredited Public Accountant" and the initials "A.P.A." and to practise as such if any one member of the firm is a member of the institute and if the office or offices of the firm in the province are under the direct supervision of a member of the institute resident in the province.

(3) Every person who contravenes any of the provisions of subsection (1) is, for every contravention, guilty of an offence and liable on summary conviction to a fine of not less than \$50 and not more than \$100 and is liable for costs.

1976-77, c.1, s.32.

**Institution of proceedings**

**33** The council may institute or authorize the institution of any proceedings under this Act.

1976-77, c.1, s.33.

**Limitation of action**

**34** No member of the institute is liable to an action for negligence by reason of professional services requested or rendered unless the action is commenced within three years from the time when the member has ceased to be employed in a professional capacity by the person who alleges such negligence, but nothing in this section shall extend the period within which the action might have been brought under *The Limitation of Actions Act* if this section had not been enacted.

1976-77, c.1, s.34.

**Rights of non-members**

**35** Nothing in this Act affects or interferes with the right of any person not a member of the institute to practise as an accountant in the province.

1976-77, c.1, s.35.

**Bylaws, rules and regulations to be filed with Provincial Secretary**

**36(1)** The institute shall file with the Provincial Secretary two copies, certified by the secretary of the institute to be true copies, of:

- (a) all bylaws, rules and regulations made under this Act;
- (b) all amendments made to such bylaws, rules and regulations;

within thirty days after they are made.

(2) Where the institute adopts a code of ethics governing its members, and subscription thereto or observance thereof is a condition of membership, the code of ethics shall for the purposes of this section and sections 37, 38, 39 and 40 be deemed to be a bylaw of the institute.

1976-77, c.1, s.36.

**Effective date of bylaws, etc.**

**37** All bylaws, rules, regulations and amendments thereto made after this Act comes into force shall take effect upon the making thereof or on a date stated therein for the purpose.

1976-77, c.1, s.37.

**Effect of failure to file bylaw, etc.**

**38** Failure to file any bylaw, rule, regulation or amendment as required by section 36 shall render the bylaw, rule, regulation or amendment ineffective as from the expiration of the time allowed for filing the same, and it shall be deemed to have been revoked.

1976-77, c.1, s.38.

**Review by Legislative Assembly**

**39(1)** One copy of all bylaws, rules and regulations and amendments thereto filed with the Provincial Secretary pursuant to section 36 shall, in accordance with *The Tabling of Documents Act, 1973*, be laid before the Legislative Assembly.

(2) Where any bylaw, rule or regulation or any amendment thereto laid before the Legislative Assembly is found by the Assembly to be beyond the powers delegated by the Legislature or in any way prejudicial to the public interest, the bylaw, rule, regulation or amendment shall thereupon cease to have any effect and be deemed to have been revoked.

1976-77, c.1, s.39.

**Record of revocation and notification to institute**

**40(1)** Where it appears from any Votes and Proceedings of the Legislative Assembly that any bylaw, rule or regulation or amendment thereto has ceased to have effect, the Clerk of the Legislative Assembly shall forthwith forward two copies of the Votes and Proceedings to the Deputy Provincial Secretary and at the same time advise him that the copies are forwarded pursuant to this subsection.

(2) Upon receipt of such copies the Deputy Provincial Secretary shall file one of the copies with the bylaw, rule, regulation or amendment to which it relates and forthwith forward the other copy to the institute and at the same time advise the institute that the copy is forwarded pursuant to this subsection.

1976-77, c.1, s.40.

**Lists of members, etc., to be filed with Provincial Secretary**

**41** The institute shall, before the first day of February in each year, file with the Provincial Secretary a return, certified by the secretary of the institute to be correct, showing:

- (a) the names and addresses and dates of admission to membership in the institute of all persons who became members during the preceding year;
- (b) the names of all persons who were suspended or dismissed or otherwise ceased to be members in good standing during that year;
- (c) the names of all members who were reinstated during that year; and
- (d) any known changes in the addresses of members.

1976-77, c.1, s.41.

**Additions to and alterations in list filed in department**

**42** Upon receipt of the return required by section 41 the Provincial Secretary shall cause the list of accredited public accountants on file in his department to be amended by the addition or insertion of appropriate entries in accordance with the information contained in the return.

1976-77, c.1, s.42.

**Report to Minister of Finance where application for admission refused**

**43** Where an application for reinstatement or for admission to membership in the institute or for admission as an application articulated clerk or student member is made in compliance with this Act and the bylaws, rules and regulations and is refused, the institute shall, within seven days after the date of refusal, forward by registered mail to the Minister of Finance a report setting forth the circumstances and stating the reasons for the refusal.

1976-77, c.1, s.43.

**Discipline**

**44(1)** Where the council or discipline committee suspends or dismisses a member, articulated clerk or student member, the institute shall, within fourteen days after the date of suspension or dismissal, forward by registered mail to the Minister of Finance:

- (a) a copy of the complaint, certified by the secretary of the institute to be a true copy;
- (b) any report upon the conduct of the person suspended or dismissed; and
- (c) the order of the council or discipline committee;

and shall furnish the Minister of Finance with such relevant information as he may require.

- (2) If the Minister of Finance is of opinion that the suspension or dismissal is unjust or contrary to the public interest, he may:
- (a) request the council or discipline committee to reconsider the case and its finding;
  - (b) if the council or discipline committee and the person whose conduct is under inquiry agree, appoint a board of arbitration, consisting of one member nominated by the council, one nominated by the person whose conduct is under inquiry and one appointed by the Lieutenant Governor in Council, to review or rehear the case and render decision thereon; or
  - (c) institute an appeal to a judge of the Court of Queen's Bench in chambers.
- (3) Nothing in this section shall prejudice any right of appeal conferred by this Act.

1976-77, c.1, s.44.

#### Registered students

**45(1)** Until the council adopts by bylaw a standard form or standard articles of indenture applicable to all student members employed by members of the institute, the Minister of Finance may, by his authorized representative, make periodical inspections and inquiries with respect to the conditions of employment of such students, for the protection of their interests and the public interest, and for those purposes may recommend to the council such appropriate action as he considers advisable and the institute shall, before the first day of February in each year, file with the Provincial Secretary a return, certified by the secretary of the institute to be correct, showing:

- (a) the names and addresses and dates of admission of all persons admitted as articled clerks or student members during the preceding year;
  - (b) the names of all articled clerks and student members who were suspended or dismissed or otherwise ceased to be in good standing during that year;
  - (c) the names of all articled clerks and student members who were reinstated during that year; and
  - (d) any known changes in the addresses of articled clerks and student members.
- (2) Upon receipt of the return mentioned in subsection (1) the Provincial Secretary shall cause the list of persons admitted as articled clerks or student members on file in his department to be amended by the addition or insertion of appropriate entries in accordance with the information contained in the return.

1976-77, c.1, s.45.

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