

# *The Chartered Accountants Act*

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Chapter C-7 of *The Revised Statutes of Saskatchewan, 1978*  
(effective February 26, 1979).

## **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 C-7

### An Act respecting The Institute of Chartered Accountants of Saskatchewan

#### SHORT TITLE

##### Short title

**1** This Act may be cited as *The Chartered Accountants Act*.

R.S.S. 1978, c.C-7, s.1.

#### INSTITUTE OF CHARTERED ACCOUNTANTS

##### Incorporation

**2** The Institute of Chartered Accountants of Saskatchewan, hereinafter called the institute, is continued as a body corporate and politic.

R.S.S. 1965, c.305, s.2; R.S.S. 1978, c.C-7, s.2

##### Composition

**3** The institute shall be composed of the present members and such persons as become members under the provisions of this Act.

R.S.S. 1965, c.305, s.3; R.S.S. 1978, c.C-7, s.3.

##### Objects and general powers

**4** The institute is empowered:

- (a) to promote and increase by all lawful means 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 articulated clerks or registered students, to establish classes, lectures and examinations, and prescribe such tests of competency, fitness and moral character as may be thought expedient;
- (d) to make arrangements or agreements with any university, college, association or institute, for the use of any library, museum or property belonging to it or under its control, whereby any of the educational objects of the institute may be better achieved, and from time to time 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 articulated clerks and registered students, such entrance fees and annual fees and dues as may be provided by the bylaws.

R.S.S. 1965, c.305, s.4; R.S.S. 1978, c.C-7, s.4.

**Real estate and investments**

5(1) The institute may purchase, lease, take, hold or 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 such investments as trustees are authorized to invest in under *The Trustee Act*.

R.S.S. 1965, c.305, s.5; R.S.S. 1978, c.C-7, s.5.

**Head office**

6 The head office of the institute shall be in the Province of Saskatchewan, at the office of the secretary for the time being, until such time as the institute decides in general meeting upon the permanent situation of the head office. The institute in general meeting may change the location of the head office.

R.S.S. 1965, c.305, s.6; R.S.S. 1978, c.C-7, s.6.

**Annual meeting**

7(1) An annual general meeting shall be held once in each year at such time and place as may be fixed, pursuant to the bylaws of the institute, for the election of the council and the transaction of such business as may be brought before the meeting.

(2) 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.

(3) The retiring officers and council shall continue to act until their successors have been duly appointed.

R.S.S. 1965, c.305, s.7; R.S.S. 1978, c.C-7, s.7.

**COUNCIL****Council**

8(1) The affairs and business of the institute shall be managed by a council, which shall consist of such number of members of the institute, not less than six nor more than twenty-one, as may be provided by the bylaws of the institute. Only members of the institute resident in the province shall be eligible for election as members of the council, and not less than two-thirds of the council shall be practising as chartered accountants within Saskatchewan. For the purposes of this section the council shall have power to determine what members are practising as chartered accountants within Saskatchewan.

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

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

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

(5) 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 meetings, may be filled by the council.

R.S.S. 1965, c.305, s.8; R.S.S. 1978, c.C-7, s.8.

#### **Existing officers and bylaws 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 hereof, or 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 herein contained.

R.S.S. 1965, c.305, s.9; R.S.S. 1978, c.C-7, s.9.

#### **General powers of the council**

**10** The council may exercise all such powers and do all such acts and things as the institute is by this Act or otherwise authorized to exercise and do, and 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, but subject nevertheless to the provisions of this Act and to the bylaws of the institute and to regulations not inconsistent with the provisions of this Act or the bylaws or the institute made by the institute in general meeting; provided that no regulation shall invalidate any prior act of the council that would have been valid if such regulation had not been made.

R.S.S. 1965, c.305, s.10; R.S.S. 1978, c.C-7, s.10.

#### **Bylaws**

**11** The council may make 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 the same, but every bylaw passed by the council and every repeal, amendment, variation or re-enactment thereof by the council, unless in the meantime confirmed at a special meeting of the institute, shall have force only until the next annual meeting of the institute, and in default of confirmation thereat shall at and from that time cease to have force. In addition to the powers of the council the institute in general meeting may make, repeal, amend, vary or re-enact bylaws for all or any of the said purposes.

R.S.S. 1965, c.305, s.11; R.S.S. 1978, c.C-7, s.11.

#### **Tariff of fees**

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

R.S.S. 1965, c.305, s.12; R.S.S. 1978, c.C-7, s.12.

## EXAMINATIONS

**Examinations**

- 13(1) All examinations shall be under the control of The University of Saskatchewan.
- (2) The Senate 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 shall report the results of all examinations to the secretary of the institute.

R.S.S. 1965, c.305, s.13; R.S.S. 1978, c.C-7, s.13.

## MEMBERSHIP

**Classes and rights of members**

- 14(1) Membership in the institute shall consist of two classes, namely, associates and fellows.
- (2) The institute may by bylaw make provision for honorary membership and for life 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 "Chartered Accountant" and may use after his name, in the case of a fellow the initials "F.C.A." signifying "Fellow of the Chartered Accountants", and in case of an associate the initials "A.C.A." signifying "Associate of the Chartered Accountants", and in either case "C.A.".

R.S.S. 1965, c.305, s.14; R.S.S. 1978, c.C-7, s.14.

**Membership register**

- 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 those members only whose names are inscribed in the register shall be entitled to the privileges of membership in the institute. The register shall at all times be subject to inspection by any person free of charge.
- (2) The secretary 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 on like direction add to the register or reinstate the names of such persons as have again become members of the institute in good standing.
- (3) 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 therein specified 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.

R.S.S. 1965, c.305, s.15; R.S.S. 1978, c.C-7, 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.

R.S.S. 1965, c.305, s.16; R.S.S. 1978, c.C-7, s.16.

**No claim on death or withdrawal**

**17** All interest in or claim against the funds and property of the institute, of any member as such, 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.

R.S.S. 1965, c.305, s.17; R.S.S. 1978, c.C-7, s.17.

**DISCIPLINE****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 for 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 disciplinary committee; and any matter, conduct or thing that in the judgment of the council or of the disciplinary committee is inimical to 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.

R.S.S. 1965, c.305, s.18; R.S.S. 1978, c.C-7, s.18.

**Inquiry by council**

**19** The council may, either of 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 he has been guilty of anything for which he is liable to be expelled, suspended or disciplined in accordance with the provisions of this Act.

R.S.S. 1965,c.305,s.19; R.S.S. 1978, c.C-7, 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 such legal or other assistance as it thinks necessary, and the parties directly concerned in the inquiry may at their own expense be represented before the council by counsel.

R.S.S. 1965, c.305, s.20; R.S.S. 1978, c.C-7, s.20.

**Notice of inquiry**

**21** 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. The notice shall embody or be accompanied by a copy of the charges made against him or a statement of the subject matter of the inquiry and shall also specify the time and place for holding the inquiry; and it shall be signed by the president or vice-president or secretary of the institute.

R.S.S. 1965, c.305, s.21; R.S.S. 1978, c.C-7, s.21.

**Service of notices 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 thereunder, 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.

R.S.S. 1965, c.305, s.22; R.S.S. 1978, c.C-7, 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 obtain in civil cases in the Court of Queen's Bench.

R.S.S. 1965, c.305, s.23; R.S.S. 1978, c.C-7, 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 such action as is 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.

R.S.S. 1965, c.305, s.24; R.S.S. 1978, c.C-7, s.24.



**Disciplinary 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 disciplinary committee, and in such case the disciplinary committee shall have and exercise all such powers are conferred on it by bylaw of the institute.

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

R.S.S. 1965, c.305, s.25; R.S.S. 1978, c.C-7, 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.

R.S.S. 1965, c.305, s.26; R.S.S. 1978, c.C-7, 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 disciplinary 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 either confirming, amending or reversing the decision of the council or committee or for further inquiries by the council or committee and as to costs, as shall be just.

(2) The appeal 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 disciplinary committee, the evidence taken and the order of the council or 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 to that person a certified copy of all proceedings, reports, orders and papers upon which the council or committee has acted in making the order complained of.

R.S.S. 1965, c.305, s.27; R.S.S. 1978, c.C-7, s.27.

**Articled clerks and students**

**28** In all cases where it is in substance alleged that an articled clerk or registered student 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 registered student, all the disciplinary provisions of this Act with respect to holding inquiries, suspension, expulsion, reinstatement and appeals, shall apply *mutatis mutandis*.

R.S.S. 1965, c.305, s.28; R.S.S. 1978, c.C-7, s.28.

**Effect of expulsion or suspension**

**29** Upon a member of the institute being expelled from the institute under this Act, all his rights and privileges as a member of the institute shall cease and determine; and if he is suspended he shall, during the period of his suspension, possess no rights or privileges as a member of the institute.

R.S.S. 1965, c.305, s.29; R.S.S. 1978, c.C-7, s.29.

**Reinstatement**

**30** The council may, on application made for the purpose, and when in its opinion the subsequent conduct of a member of the institute who has been suspended or expelled under this Act, and the facts warrant, order that such member be reinstated on such terms as it deems fit, and on an order being made the member shall be reinstated in accordance with the terms thereof.

R.S.S. 1965, c.305, s.30; R.S.S. 1978, c.C-7, s.30.

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

**31** No action lies against the institute or the council or the disciplinary committee or a member of the council or disciplinary 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.

R.S.S. 1965, c.305, s.31; R.S.S. 1978, c.C-7, s.31.

**MISCELLANEOUS****Protection of the public**

**32(1)** No person shall be entitled to take or use the designation "Chartered Accountant" or the initials "A.C.A.", "F.C.A." or "C.A.", either alone or in combination with other letters or words, or any name, title or description implying that he is a chartered accountant, or any name, title, initials or description implying that he is a certified accountant or an incorporated accountant, unless he is a member of the institute in good standing and registered as such:

Provided that a firm of chartered accountants whose head office is outside the Province of Saskatchewan, but which maintains an office and practice within the province, shall be entitled to take and use the designation of "Chartered Accountant" and the initials "C.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 Saskatchewan are under the direct supervision of a member of the institute resident in the province.

(2) 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 nor more than \$100 and costs.

R.S.S. 1965, c.305, s.32; R.S.S. 1978, c.C-7, s.32.

**Institution of proceedings**

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

R.S.S. 1965, c.305, s.33; R.S.S. 1978, c.C-7, 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.

R.S.S. 1965, c.305, s.34; R.S.S. 1978, c.C-7, 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 Saskatchewan.

R.S.S. 1965, c.305, s.35; R.S.S. 1978, c.C-7, s.35.

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

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

- (a) all bylaws, rules and regulations hereafter made under this Act;
- (b) all amendments made to such bylaws, rules and regulations;
- (c) all amendments hereafter made to bylaws, rules and regulations and to amendments thereto made before the twenty-fifth day of March, 1948;

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.

(3) Where a bylaw, rule or regulation is hereafter amended, two copies thereof shall be filed with the amendment.

R.S.S. 1965, c.305, s.36; R.S.S. 1978, c.C-7, s.36.

**Effective date of bylaws, etc.**

**37** All bylaws, rules, regulations and amendments thereto hereafter made shall take effect upon the making thereof or on a date stated therein for the purpose.

R.S.S. 1965, c.305, s.37; R.S.S. 1978, c.C-7, 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.

R.S.S. 1965, c.305, s.38; R.S.S. 1978, c.C-7, s.38.

**Review by Legislative Assembly**

**39(1)** One copy of all bylaws, rules and regulations and amendments thereto filed with the Department of the Provincial Secretary pursuant to section 36 shall, in accordance with *The Tabling of Documents Act*, 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, such bylaw, rule, regulation or amendment shall thereupon cease to have any effect and be deemed to have been revoked.

R.S.S. 1965, c.305, s.39; R.S.S. 1978, c.C-7, 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 Assembly shall forthwith forward two copies of such 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.

R.S.S. 1965, c.305, s.40; R.S.S. 1978, c.C-7, s.40.

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

**41** The institute shall, before the first day of February in each year, file in the Department of 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 in good standing during that year;
- (c) the names of all members who were reinstated during that year;
- (d) any known changes in the addresses of members.

R.S.S. 1965, c.305, s.41; R.S.S. 1978, c.C-7, 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 chartered 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.

R.S.S. 1965, c.305, s.42; R.S.S. 1978, c.C-7, 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 articled clerk or registered student is made in compliance with this Act and the bylaws, rules and regulations and is refused, the institute shall within seven days thereafter forward by registered mail to the Minister of Finance a report setting forth the circumstances and stating the reasons for the refusal.

R.S.S. 1965, c.305, s.43; R.S.S. 1978, c.C-7, s.43.

**Discipline**

44(1) Where the council or disciplinary committee suspends or dismisses a member, articled clerk or registered student, the institute shall within fourteen days after the date of suspension or dismissal forward by registered mail to the Minister of Finance a copy, certified by the secretary to be a true copy, of the complaint, any report upon the conduct of the person suspended or dismissed and the order of the council or committee, and shall furnish the Minister of Finance with such relative 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 committee to reconsider the case and its finding thereon;
- (b) if the council or 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 conferred by this Act.

R.S.S. 1965, c.305, s.44; R.S.S. 1978, c.C-7, s.44.

**Registered students**

45(1) Until the council adopts by bylaw a standard form or standard articles of indenture applicable to all registered students employed by members of the institute:

1. 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 deems advisable;

2. the institute shall, before the first day of February in each year, file in the Department of 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 a persons admitted as articled clerks or registered students during the preceding year;
- (b) the names of all articled clerks and registered students who were suspended or dismissed or otherwise ceased in good standing during that year;
- (c) the names of all articled clerks and registered students who were reinstated during that year;
- (d) any known changes in the addresses of articled clerk and registered students.

(2) Upon receipt of the said return the Provincial Secretary shall cause the list of persons admitted as articled clerks or registered students 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.

R.S.S. 1965, c.305, s.45; R.S.S. 1978, c.C-7, s.45.

