

# *The Certified General Accountants Act, 1994*

*Repealed*

by [Chapter A-3.1\\*](#) of the *Statutes of Saskatchewan, 2014*  
(effective November 1, 2014).

*Formerly*

[Chapter C-4.11](#) of the *Statutes of Saskatchewan, 1994*  
(effective February 9, 1998) as amended by the *Statutes of  
Saskatchewan*, 1998, c.11; 2004, c.L-16.1; 2009, c.T-23.01; 2010,  
c.B-12, c.19 and c.20; and 2014, c.E-13.1.

## **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-4.11

### An Act respecting Certified General Accountants

#### SHORT TITLE AND INTERPRETATION

##### Short title

1 This Act may be cited as *The Certified General Accountants Act, 1994*.

##### Interpretation

2 In this Act:

- (a) **“administrative bylaw”** means a bylaw made for a purpose set out in subsection 14(1);
- (b) **“association”** means the Certified General Accountants Association of Saskatchewan continued pursuant to section 3;
- (c) **“board”** means the board of governors of the association;
- (d) **“bylaws”** means the valid and subsisting bylaws of the association;
- (e) **“court”** means the Court of Queen’s Bench;
- (f) **“fellow member”** means a member who is awarded a fellowship by the Certified General Accountants Association of Canada;
- (g) **“member”** means a member of the association who is in good standing;
- (h) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (i) **“register”** means the register kept pursuant to section 17;
- (j) **“registered student”** means a person enrolled in the program of study of the association as a registered student;
- (k) **“regulatory bylaw”** means a bylaw made for a purpose set out in subsection 14(2);
- (l) **“secretary”** means the secretary appointed pursuant to section 11.

1994, c.C-4.11, s.2.

#### ASSOCIATION

##### Association continued

3 The Certified General Accountants Association of Saskatchewan, a body corporate established pursuant to *The Certified General Accountants Act*, is continued as a corporation.

1994, c.C-4.11, s.3.

**Membership**

4 The membership of the association consists of:

- (a) those persons who are members of the association on the day before this Act comes into force; and
- (b) those persons who are admitted as members of the association pursuant to this Act and the bylaws.

1994, c.C-4.11, s.4.

**Property**

5(1) The association may acquire, hold, mortgage, lease, sell or dispose of any property.

(2) All fees, fines and penalties receivable or recoverable pursuant to this Act are the property of the association.

(3) The association may:

- (a) invest its funds in investments in which trustees are authorized to invest pursuant to *The Trustee Act, 2009*; and
- (b) sell or otherwise dispose of those investments and reinvest the proceeds in similar investments.

1994, c.C-4.11, s.5; 2009, c.T-23.01, s.64.

**Meetings**

6(1) An annual meeting of the association is to be held at the time and place that is determined by the board in accordance with the bylaws.

(2) A special meeting of the association for the transaction of the business that is specified in the resolution or demand is to be held:

- (a) on resolution of the board; or
- (b) on the demand, in writing, of the number of members specified in the bylaws.

(3) The procedure at an annual or special meeting is to be determined by bylaw.

(4) The secretary shall give notice of an annual meeting or special meeting to each member by ordinary mail sent at least 10 days before the meeting.

1994, c.C-4.11, s.6.

## BOARD OF GOVERNORS

**Board of governors**

7(1) The board of governors shall govern, manage and regulate the affairs and business of the association.

(2) The board consists of:

- (a) the number of members prescribed in the bylaws, which shall not be less than five or more than 16, elected by members in accordance with this Act and the bylaws; and
- (b) the persons appointed pursuant to section 8.

- (3) No member is eligible to be elected as a member of the board unless that member resides in Saskatchewan.
- (4) Members of the board elected pursuant to clause (2)(a) are entitled to remuneration and reimbursement for expenses in the amount prescribed in the bylaws.
- (5) Each member of the board elected pursuant to clause (2)(a) holds office for the term prescribed in the bylaws.

1994, c.C-4.11, s.7.

#### **Public appointees**

- 8(1) After consultation with the board, the Lieutenant Governor in Council may appoint two persons who reside in Saskatchewan as members of the board.
- (2) Where the Lieutenant Governor in Council appoints a person as a member of the board, the term of office of that person is not to exceed three years.
- (3) Subject to subsection (4), a member of the board appointed pursuant to this section holds office until that person's successor is appointed and is eligible for reappointment, but is not eligible to hold office for more than two consecutive terms.
- (4) A member of the board appointed pursuant to this section ceases to hold office if the person ceases to be a resident of Saskatchewan.
- (5) A member of the board appointed pursuant to this section may exercise rights and serve as a member of committees to the same extent as other members of the board, but is ineligible to hold the office of president, vice-president or treasurer.
- (6) At least one member of the board appointed pursuant to this section shall be a member of the discipline committee.
- (7) The absence or inability to act as a member of the discipline committee by a member of the board appointed pursuant to this section or the failure to appoint a member of the board pursuant to this section does not impair the ability of the other members of the discipline committee to act.
- (8) The association shall remunerate and reimburse for expenses the members of the board appointed pursuant to this section at the rate determined by bylaw.

1994, c.C-4.11, s.8.

#### **Resignation**

- 9(1) An elected member of the board may resign by giving written notice of his or her resignation to the board.
- (2) A member of the board appointed pursuant to section 8 may resign by giving written notice of his or her resignation to the minister.
- (3) The resignation of a member of the board pursuant to subsection (1) or (2) is effective:
  - (a) on the date stated in the written notice; or
  - (b) if no date is stated in the written notice, on the date the written notice is received by the board or the minister, as the case may be.

1994, c.C-4.11, s.9.

**Vacancy**

**10(1)** When a vacancy occurs in the elected membership of the board, the remaining members of the board may appoint another member to fill the vacancy until the earlier of:

- (a) the expiry of the term of office of the board member who ceased to be a member of the board; or
- (b) the date on which a member is elected to fill the vacancy in accordance with this Act and the bylaws.

(2) A vacancy in the membership of the board does not impair the power of the remaining members of the board to act.

1994, c.C-4.11, s.10.

**Officers and employees**

**11(1)** The officers of the association are to be those that are:

- (a) designated in the bylaws; and
- (b) appointed or elected in accordance with the bylaws.

(2) The board shall appoint a secretary.

(3) The board may engage any employees that it considers necessary to carry out the duties and functions of the association.

(4) Subject to this Act and the bylaws, the board shall determine the duties, responsibilities and remuneration of employees of the association.

1994, c.C-4.11, s.11.

**Committees**

**12(1)** The board may establish any committees that are provided for by the bylaws or that it considers necessary.

(2) The board shall appoint persons to any committees that are provided for by this Act or the bylaws or that it has established pursuant to subsection (1).

(3) Subject to this Act and the bylaws, the board, on those terms or conditions that it may determine, may delegate any of its powers or duties to a committee provided for by this Act or the bylaws or established pursuant to subsection (1), other than the power to make bylaws.

(4) Subject to this Act and the bylaws, the board may appoint a person who is not a member to sit on any committee.

(5) Subject to this Act and the bylaws, a committee may establish its own procedures.

1994, c.C-4.11, s.12.

## BYLAWS

### Procedures

**13(1)** The board may, with the approval of not less than three-quarters of the members of the board, make bylaws for any purpose set out in section 14.

(2) A bylaw made by the board pursuant to subsection (1) has effect only until the next annual or special meeting of the association and, unless confirmed or varied by the members in accordance with subsection (3), ceases to have any effect after that time.

(3) With the approval of a two-thirds majority of those members who vote at an annual or special meeting, the association may:

- (a) make bylaws for any purpose set out in section 14; and
- (b) confirm, vary or revoke any bylaw made by the board pursuant to subsection (1).

(4) The variation or revocation of a bylaw pursuant to subsection (3) does not affect the operation or application of the bylaw prior to its revocation or variation, and everything done, omitted to be done or authorized pursuant to the bylaw is valid and effective against all persons notwithstanding the revocation or variation.

(5) The secretary shall forward copies of proposed bylaws to all members by ordinary mail sent at least 14 days before the date of the annual or special meeting at which the bylaws are to be presented.

(6) The secretary shall notify each member, by ordinary mail, of each bylaw made pursuant to subsection (1) or (3), or confirmed, varied or revoked pursuant to subsection (3), within 150 days after the bylaw is made, confirmed, varied or revoked.

(7) Failure to comply with subsection (6) does not invalidate a bylaw.

(8) No regulatory bylaw made by the board or the association comes into force until it is:

- (a) approved by the minister pursuant to section 15; and
- (b) published in the Gazette.

1994, c.C-4.11, s.13.

### Bylaws

**14(1)** Subject to this Act, administrative bylaws may be made pursuant to section 13 for the following purposes:

- (a) prescribing the seal of the association;
- (b) providing for the execution of documents by the association;
- (c) respecting the banking and financial dealings of the association;
- (d) fixing the fiscal year of the association and providing for the audit of the accounts and transactions of the association;
- (e) respecting the management of the property of the association;

- (f) prescribing the number and terms of office of elected members of the board;
  - (g) prescribing the officers of the association and governing the procedure for the appointment or election of those officers;
  - (h) prescribing the duties of members of the board, and officers and employees of the association;
  - (i) governing the procedures for the election of members of the board;
  - (j) prescribing the organization, powers and procedures of the board and regulating the board in the performance of its duties;
  - (k) respecting the holding and procedures of meetings of the board and annual and special meetings of the association;
  - (l) prescribing the amount of registration, annual and other fees payable to the association, the times of payment and penalties for late payment;
  - (m) providing for the receipt, management and investment of contributions, donations or bequests from members or others;
  - (n) regulating joint participation by the association with any educational institution or any person, group, association, organization or body corporate having goals or objectives similar to those of the association;
  - (o) establishing any committees that the board considers necessary and prescribing the manner of election or appointment of committee members;
  - (p) prescribing the location in Saskatchewan of a head office for the association.
- (2) Subject to this Act, regulatory bylaws may be made pursuant to section 13 for the following purposes:
- (a) prescribing the qualifications, standards and tests of competency and good character for:
    - (i) the registration of persons or any category of persons as members;
    - (ii) the granting of certificates;
    - (iii) the issuing of licences;
  - (b) prescribing:
    - (i) the procedures governing registration of persons or any category of persons as members;
    - (ii) the procedures governing the granting of certificates;
    - (iii) the terms and conditions of certificates;
    - (iv) the procedures governing the issuing of licences;
    - (v) the terms and conditions of licences;



- (c) prescribing or establishing a program of studies including examinations, systems of training, periods of service or practical experience and co-curricular requirements for registered students, members or any category of members;
- (d) setting standards of professional conduct, competency and proficiency of members and registered students;
- (e) providing for a code of ethics for members and registered students;
- (f) setting standards regarding the manner and method of practice of members and registered students;
- (g) prescribing procedures for the inspection of methods of practice of members and registered students by members, including a program of peer review;
- (h) prescribing procedures for:
  - (i) the review, investigation and disposition by the bylaws and ethics committee of complaints alleging that a member or registered student is guilty of professional misconduct or professional incompetence;
  - (ii) hearings by the discipline committee of complaints alleging that a member or registered student is guilty of professional misconduct or professional incompetence;
  - (iii) reviews pursuant to subsection 19(4);
- (i) establishing categories of membership in the association and prescribing the rights and privileges of each category;
- (j) prescribing the circumstances under which members are required to attend re-entry education programs and courses and approving programs and courses for that purpose;
- (k) governing the approval of education programs for purposes of registration pursuant to this Act and prescribing terms and conditions for initial or continued approval of those programs;
- (l) governing examinations to be held for the purposes of section 18;
- (m) governing the reinstatement of a member or registered student who has been expelled from the association;
- (n) setting requirements for maintenance of membership, including periodic review of the qualifications of members and mandatory maintenance of professional development standards;
- (o) creating and administering a special fund by special levy on members for the purpose of reimbursement in whole or in part of persons sustaining pecuniary loss by reason of the misappropriation or conversion by any member of money or other property entrusted to or received by the member in his or her professional capacity;
- (p) regulating advertising by members and registered students;

- (q) prescribing the number of members required to demand a special meeting of the association;
- (r) prescribing the minimum level of professional liability insurance that members providing services to the public are required to obtain;
- (s) prescribing the books, records and accounts to be kept and maintained by members with respect to trust funds and their practices;
- (t) prescribing the form, content and maintenance of the register and the information to be provided by members and registered students for the purpose of the register;
- (u) respecting the reporting and publication of decisions and reports of the board and committees;
- (v) prescribing the remuneration and reimbursement for expenses for members of the board and committee members;
- (w) prescribing any other matters considered necessary for the better carrying out of this Act.

1994, c.C-4.11, s.14.

#### **Filing of bylaws**

**15(1)** The association shall file with the minister two copies, certified by the secretary to be true copies, of:

- (a) all regulatory bylaws; and
- (b) any amendment to a regulatory bylaw together with two certified copies of the bylaw to which the amendment relates.

(2) Where the minister does not advise the association in writing within 90 days of receiving copies of the regulatory bylaw or amendment that the minister approves the regulatory bylaw or amendment, the regulatory bylaw or amendment is deemed not to be approved.

(3) Where the minister approves a regulatory bylaw or an amendment to a regulatory bylaw, the minister shall file with the Director of Corporations two copies, certified by the secretary to be true copies, of the regulatory bylaw or amendment.

(4) Where an amendment to a regulatory bylaw is filed pursuant to subsection (3), the minister shall file two copies, certified to be true copies by the secretary, of the regulatory bylaw with the amendment.

(5) The board shall file with the Director of Corporations two copies, certified by the secretary to be true copies, of:

- (a) all administrative bylaws; and
- (b) all amendments made to those bylaws;

within 30 days after they are made.

(6) Where an amendment to an administrative bylaw is filed pursuant to subsection (5), the board shall also file two copies, certified by the secretary to be true copies, of the administrative bylaw with the amendment.

1994, c.C-4.11, s.15; 2010, c.B-12, s.18.

## MEMBERSHIP, CERTIFICATES AND REGISTRATION

### Admission

- 16(1)** The board, in accordance with this Act and the bylaws, may admit persons as members.
- (2) The board may issue licences to members.
- (3) The board, in accordance with this Act and the bylaws, may register persons as registered students.

1994, c.C-4.11, s.16.

### Register

- 17(1)** The board, in accordance with the bylaws, shall keep or cause to be kept a register in which shall be entered the name and address of every member and registered student.
- (2) The register is to be:
- (a) kept at the head office of the association; and
  - (b) open for inspection by all persons, without fee, during normal office hours of the association.
- (3) A certificate purporting to be signed by the secretary and stating that a named person was or was not, on a specified day or during a specified period, a member, a registered student, a suspended member or a suspended registered student according to the register, or an extract from the register that is certified by the secretary, is admissible in evidence as proof, in the absence of evidence to the contrary, of its contents without proof of the secretary's appointment or signature.

1994, c.C-4.11, s.17.

### Registration

- 18(1)** The board may register as a member, and grant a certificate to, a person who produces evidence establishing to the satisfaction of the board that the person:
- (a) has successfully completed the association's program of studies and examinations;
  - (b) has successfully completed the employment experience required by the bylaws;
  - (c) has successfully completed the co-curricular requirements as determined by the bylaws;
  - (d) has paid the prescribed fees; and
  - (e) has complied with the bylaws with respect to registration as a member.
- (1.1) Notwithstanding subsection (1), the board may register as a member, and grant a certificate to, a person who produces evidence establishing to the satisfaction of the board that the person:
- (a) has paid the prescribed fees;
  - (b) has complied with the bylaws with respect to registration as a member; and
  - (c) is registered as the equivalent of a certified general accountant in good standing pursuant to the legislation of another jurisdiction in Canada.

(2) The board may register as a registered student a person who produces evidence establishing to the satisfaction of the board that the person has complied with the bylaws with respect to registration as a registered student.

1994, c.C-4.11, s.18; 2010, c.19, s.5.

#### **Delegation and appeal**

**19(1)** The board may delegate to the secretary the power to:

- (a) admit persons as members;
- (b) issue licences to members;
- (c) register persons as registered students; or
- (d) do any of the things mentioned in clauses (a) to (c).

(2) Where a power has been delegated pursuant to this section, the exercise of that power by the secretary is deemed to be an exercise of the power by the board.

(3) The board may impose any terms and conditions that it considers appropriate on a delegation of its powers.

(4) A person who is aggrieved by a decision of the secretary made pursuant to a delegated power may apply to the board to review that decision.

(5) On a review pursuant to subsection (4), the board shall hear the review and may:

- (a) direct the secretary to exercise the power in a manner that the board considers appropriate; or
- (b) confirm the secretary's decision.

(6) On a review pursuant to subsection (4), the person aggrieved by the decision of the secretary has the right to appear in person before the board in support of the application.

(7) The board shall cause the applicant to be informed in writing of its decision regarding the review.

1994, c.C-4.11, s.19.

## **PROHIBITION**

#### **Title**

**20(1)** Every member shall have the right to use the designation "Certified General Accountant" and may use the initials "C.G.A." following his or her surname and in the case of a fellow member, the initials "F.C.G.A.".

(2) A firm of certified general accountants, whose head office is outside Saskatchewan but that maintains an office and practice in Saskatchewan, shall be entitled to use the designation "Certified General Accountant" and the initials "C.G.A." and to practise in Saskatchewan if one member of the firm is a member of the association and the office or offices of the firm in Saskatchewan are under the direct supervision of a member of the association.

1994, c.C-4.11, s.20; 2010, c.19, s.5.

**Protection of title**

**21(1)** No person other than a member shall use the designation “Certified General Accountant” or the initials “C.G.A.”, or “F.C.G.A.”, or any word, title, initials or description abbreviated or otherwise to imply that he or she is a member.

(2) No person other than a person granted an honorary membership pursuant to the bylaws may use the designation “C.G.A.(Hon.)”, or any word, title, initials or description abbreviated or otherwise to imply that he or she has that designation.

(3) No person shall use the designation “Accredited Public Accountant” or the initials “A.A.P.A.”, “F.A.P.A.” or “A.P.A.” to imply that he or she is a member.

1994, c.C-4.11, s.21; 1998, c.11, s.3.

**DISCIPLINE****Interpretation re discipline provisions**

**21.1** In sections 21.2 to 39, “**member**” includes a former member.

2010, c.20, s.9.

**Proceedings against former members**

**21.2(1)** No proceedings conducted pursuant to this Act shall be commenced against a former member more than two years after the day he or she became a former member.

(2) For the purposes of this section, a proceeding is commenced when the bylaws and ethics committee, pursuant to subsection 23(1), is requested by the board to consider a complaint or is in receipt of a written complaint alleging that a member is guilty of professional misconduct or professional incompetence.

2010, c.20, s.9.

**Bylaws and ethics committee**

**22(1)** The bylaws and ethics committee is established consisting of at least five persons appointed by the board from among the members of the association and the members of the board.

(2) No member of the discipline committee is eligible to be a member of the bylaws and ethics committee.

1994, c.C-4.11, s.22.

**Investigation**

**23(1)** Where the bylaws and ethics committee is requested by the board to consider a complaint or is in receipt of a written complaint alleging that a member is guilty of professional misconduct or professional incompetence, the committee shall:

- (a) review the complaint; and
- (b) investigate the complaint by taking any steps it considers necessary, including summoning before it the member whose conduct is the subject of the complaint.

(2) On completion of its investigation, the bylaws and ethics committee shall make a written report to the discipline committee recommending that:

- (a) the discipline committee hear and determine the formal complaint set out in the written report; or
- (b) no further action be taken with respect to the matter under investigation.

(3) The formal complaint set out in a written report made pursuant to clause (2)(a) may relate to any matter disclosed in the complaint received pursuant to subsection (1) or the investigation conducted pursuant to subsection (1).

(4) A report signed by a majority of the bylaws and ethics committee is the decision of that committee.

(5) The bylaws and ethics committee shall provide, or cause the secretary to provide, a copy of a written report made pursuant to clause (2)(b) to:

- (a) the board;
- (b) the person, if any, who made the complaint mentioned in subsection (1); and
- (c) the member whose conduct is the subject of the complaint mentioned in subsection (1).

1994, c.C-4.11, s.23.

#### **Discipline committee**

**24(1)** The discipline committee is established consisting of the following persons appointed by the board:

- (a) at least one member of the board appointed by the Lieutenant Governor in Council; and
- (b) at least five members of the association.

(2) Notwithstanding subsection (1), where:

- (a) a member of the discipline committee is absent or unable to act as a member of the discipline committee; or
- (b) a member of the discipline committee has not been appointed pursuant to this section;

the other members of the discipline committee shall constitute the discipline committee and the ability of the discipline committee to act is not impaired.

(3) Subject to this Act and the bylaws, the discipline committee may make rules regulating its business and proceedings.

1994, c.C-4.11, s.24.

#### **Discipline hearing**

**25(1)** Where a report of the bylaws and ethics committee recommends that the discipline committee hear and determine a formal complaint, the secretary shall, at least 14 days before the date the discipline committee is to sit:

- (a) send a copy of the formal complaint to the member whose conduct is the subject of the hearing; and
- (b) serve notice on the member whose conduct is the subject of the hearing of the date, time and place of the hearing.

- (2) The bylaws and ethics committee shall prosecute or direct the prosecution of the complaint, but its members shall not participate in any other manner in the hearing of the complaint except as witnesses when required.
- (3) The discipline committee shall hear the complaint and shall determine whether or not the member is guilty of professional misconduct or professional incompetence, notwithstanding that the determination of a question of fact may be involved, and the discipline committee need not refer any question to a court for adjudication.
- (4) The discipline committee may accept any evidence that it considers appropriate and is not bound by rules of law concerning evidence.
- (5) The discipline committee may employ, at the expense of the association, any legal or other assistance that it considers necessary, and the member whose conduct is the subject of the hearing, at his or her own expense, may be represented by counsel.
- (6) The testimony of witnesses is to be under oath or affirmation administered by the chairperson of the discipline committee.
- (7) At a hearing by the discipline committee, there is to be full right:
  - (a) to examine, cross-examine and re-examine all witnesses; and
  - (b) to present evidence in defence and reply.
- (8) On the application of the member whose conduct is the subject of a hearing, a member of the bylaws and ethics committee or a member of the discipline committee, the local registrar of the court at any judicial centre, on payment of the appropriate fees, shall issue writs of *subpoena ad testificandum* or *subpoena duces tecum* and, where a writ is disobeyed, the proceedings and penalties are those applicable in civil cases in the court.
- (9) Where the member whose conduct is the subject of the hearing fails to attend the hearing, the discipline committee, on proof of service of the notice mentioned in subsection (1), may proceed with the hearing in his or her absence.
- (10) If, during the course of a hearing, the evidence shows that the member whose conduct is the subject of the hearing may be guilty of a charge different from or in addition to any charge specified in the formal complaint, the discipline committee shall:
  - (a) notify the member of that fact; and
  - (b) if the discipline committee proposes to amend, add to or substitute the charge in the formal complaint and unless the member otherwise consents, adjourn the hearing for any period that the discipline committee considers sufficient to give the member an opportunity to prepare a defence to the amended formal complaint.
- (11) Subject to subsection (12), the person, if any, who made the complaint pursuant to section 23:
  - (a) is to be advised orally or in writing by the secretary of the time and place of the hearing; and
  - (b) is entitled to attend the hearing.

(12) The discipline committee may exclude the person who made the complaint from any part of the hearing where the committee is of the opinion that evidence brought in the presence of that person will unduly violate the privacy of a person other than the member whose conduct is the subject of the hearing.

1994, c.C-4.11, s.25.

**Disciplinary powers**

**26(1)** Where the discipline committee finds a member guilty of professional misconduct or professional incompetence, it may make one or more of the following orders:

- (a) an order that the member be expelled from the association and that the member's name be struck from the register;
- (b) an order that the member be suspended from the association for a specified period;
- (c) an order that the member be suspended pending the satisfaction and completion of any conditions specified in the order;
- (d) an order that the member may continue to practise only under conditions specified in the order, which may include, but are not restricted to, an order that the member:
  - (i) not do specified types of work;
  - (ii) successfully complete specified classes or courses of instruction;
  - (iii) obtain medical treatment, counselling or both;
- (e) an order reprimanding the member; or
- (f) any other order that the discipline committee considers just.

(2) In addition to any order made pursuant to subsection (1), the discipline committee may order:

- (a) that the member pay to the association, within a fixed period:
  - (i) a fine in a specified amount not exceeding \$5,000; and
  - (ii) the costs of the investigation and hearing into the member's conduct and related costs, including the expenses of the bylaws and ethics committee and the discipline committee and costs of legal services and witnesses; and
- (b) where a member fails to make payment in accordance with an order pursuant to clause (a), that the member be suspended from the association.

(3) The secretary shall send a copy of an order made pursuant to this section to the member whose conduct is the subject of the order and to the person, if any, who made the complaint.

(4) Where a member is expelled or suspended, the secretary shall strike the name of the member from the register or indicate the suspension on the register, as the case may be.

1994, c.C-4.11, s.26.



**Professional incompetence**

**27** Professional incompetence is a question of fact, but the display by a member of:

- (a) a lack of knowledge, skill or judgment; or
- (b) a disregard for the welfare of members of the public served by the profession;

of a nature or to an extent that demonstrates that the member is unfit to continue in the practice of the profession is professional incompetence within the meaning of this Act.

1994, c.C-4.11, s.27.

**Professional misconduct**

**28** Professional misconduct is a question of fact, but any matter, conduct or thing, whether or not disgraceful or dishonourable, that:

- (a) is harmful to the best interests of the public or the members;
- (b) tends to harm the standing of the profession;
- (c) is a breach of this Act or the bylaws; or
- (d) is a failure to comply with an order of the bylaws and ethics committee, the discipline committee or the board;

is professional misconduct within the meaning of this Act.

1994, c.C-4.11, s.28.

**Criminal conviction**

**29** The discipline committee may, by order, expel a member from the association where:

- (a) the member has been convicted of an indictable offence pursuant to the *Criminal Code*;
- (b) a report of the bylaws and ethics committee is made to the discipline committee respecting the conviction mentioned in clause (a);
- (c) the discipline committee has given the member mentioned in clause (a) an opportunity to be heard; and
- (d) the discipline committee finds that the conduct of the member giving rise to the conviction makes the member unfit to continue to be a member.

1994, c.C-4.11, s.29.

**Duty to report**

**30** Where the bylaws and ethics committee in its investigation pursuant to section 23 or the discipline committee at the conclusion of its hearing pursuant to section 25 believes that the member whose conduct is the subject of the investigation or hearing may be guilty of a criminal offence, the committee may immediately discontinue its investigation or hearing, as the case may be, and shall make a report of its findings to:

- (a) the president of the association; and
- (b) the Deputy Minister of Justice.

1994, c.C-4.11, s.30.

**Suspension**

**31** A judge of the court, on the application of the board, may direct that a member be suspended pending the disposition of a criminal charge where:

- (a) a criminal charge is laid against the member; and
- (b) the member has applied to the court for a stay of any disciplinary proceedings against the member.

1994, c.C-4.11, s.31.

**Review by board**

**32(1)** A member who has been found guilty of professional misconduct or professional incompetence by the discipline committee, or who has been expelled pursuant to section 29, may appeal the decision or any order of the discipline committee to the board, within 30 days of the decision or order, by serving the secretary with a notice of appeal.

(2) An appellant shall set out the grounds of appeal in a notice of appeal mentioned in subsection (1).

(3) On receipt of a notice of appeal, the secretary shall file with the board a true copy of:

- (a) the formal complaint and notice served pursuant to section 25 or the report of the bylaws and ethics committee pursuant to section 29;
- (b) the transcript of the evidence presented to the discipline committee; and
- (c) the decision and order of the discipline committee.

(4) The appellant or the appellant's solicitor or agent may obtain from the secretary a copy of the documents filed pursuant to subsection (3) on payment of the costs of producing them.

(5) On hearing an appeal the board shall:

- (a) dismiss the appeal;
- (b) quash the finding of guilt;
- (c) direct a new hearing or further inquiries by the discipline committee;
- (d) vary the order of the discipline committee; or
- (e) substitute its own decision for the decision appealed from;

and may make any order as to costs that the board considers appropriate.

1994, c.C-4.11, s.32.

**Appeal to court**

**33** A member whose conduct is the subject of an order of the board pursuant to section 32 may appeal that order to a judge of the court within 30 days of the order of the board, and section 32 applies with any necessary modification.

1994, c.C-4.11, s.33.

**Effect of appeal**

**34** The commencement of an appeal pursuant to section 32 or 33 does not stay the effect of the decision or order appealed from, but, on five days' notice to the secretary, the appellant may apply to the court for a stay of the decision or order pending the disposition of the appeal.

1994, c.C-4.11, s.34.

**Effect of expulsion**

**35** When a member is expelled or suspended from the association pursuant to this Act, that member's rights and privileges as a member are removed for the period during which he or she is expelled or suspended.

1994, c.C-4.11, s.35.

**Reinstatement**

**36(1)** A person who has been expelled as a member may apply to the board for reinstatement.

(2) Subject to the bylaws, on receipt of an application pursuant to subsection (1), the board shall:

- (a) review the application; and
- (b) investigate the application by taking any steps it considers necessary.

(3) On completion of its investigation, the board may:

- (a) where it is satisfied that the person's subsequent conduct and any other facts warrant reinstatement, order that the person be reinstated as a member on any terms and conditions that the board considers appropriate; or
- (b) by order, refuse to reinstate the person.

(4) Where, on an application pursuant to subsection (1), the board refuses to reinstate the person as a member, the person, within 30 days after the date of the order, may appeal the order of the board to a judge of the court and the judge may allow or disallow the appeal.

(5) On an appeal pursuant to subsection (4), the judge shall consider:

- (a) the proceedings before the board on the application for reinstatement;
- (b) the past record of the appellant as shown by the books and records of the association; and
- (c) the evidence taken before the board and any committee that dealt with the expulsion and application for reinstatement and the report of that committee.

(6) A person whose application for reinstatement is refused or whose appeal of a refusal is dismissed may make another application for reinstatement, based on new information, at any time.

1994, c.C-4.11, s.36.

**c. C-4.11****CERTIFIED GENERAL ACCOUNTANTS, 1994****Registered students**

**37** Sections 21.1 to 36 apply, with any necessary modification, to a registered student.

1994, c.C-4.11, s.37; 2010, c.20, s.9.

**Peer review**

**38(1)** The following conditions apply to the program of peer review:

- (a) the areas subject to peer review are the functions of auditing, accounting, practice management and reporting with respect to which the Certified General Accountants Association of Canada has promulgated standards;
- (b) no member or registered student engaged in the practice of public accounting is exempt from peer review unless specifically exempted in the bylaws;
- (c) each member or registered student engaged in the practice of public accounting is to be the subject of a peer review at least once every five years;
- (d) a peer review is to be limited to books, documents, working papers, computer records and files; and
- (e) the cost of peer review is to be borne by all members and registered students subject to peer review at rates set by the board.

(2) Where a member or registered student is subject to reasonable follow-up inspections as a result of issues raised in a peer review, the interval between peer reviews is to be calculated from the date of the last follow-up inspection.

1994, c.C-4.11, s.38.

**Review of statement of accounts**

**39** A person who is aggrieved by a statement of account of a member may apply to the bylaws and ethics committee and the committee shall:

- (a) review the statement of account; and
- (b) determine whether the statement of account is fair and reasonable for the services provided by the member.

1994, c.C-4.11, s.39.

**GENERAL****Immunity**

**40** No action lies or shall be instituted against:

- (a) members of the board;
- (b) the bylaws and ethics committee;
- (c) the discipline committee;
- (d) any member of any committee; or
- (e) any officer, employee or agent;

of the association for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done by any of them pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the bylaws or in the carrying out or supposed carrying out of any decision or order made pursuant to this Act or the bylaws or any duty imposed by this Act or the bylaws.

1994, c.C-4.11, s.40.

**41 Repealed.** 2004, c.L-16.1, s.37.

**Offence and penalty**

**42** Every person who contravenes section 21 is guilty of an offence and liable on summary conviction to a fine of:

- (a) for a first offence, not more than \$2,000;
- (b) for a second offence, not more than \$4,000; and
- (c) for each subsequent offence, not more than \$6,000 or to imprisonment for a term of not more than six months, or to both that fine and imprisonment.

1994, c.C-4.11, s.42.

**Limitation of prosecution**

**43** No prosecution for a contravention of section 21 is to be commenced:

- (a) after the expiration of 24 months from the date of the alleged offence; and
- (b) without the consent of the Minister of Justice or the board.

1994, c.C-4.11, s.43.

**Review by Legislative Assembly**

**44(1)** One copy of every bylaw and amendment filed with the Director of Corporations pursuant to section 15 is to be laid before the Legislative Assembly by the minister responsible for the administration of *The Business Corporations Act* in accordance with section 13 of *The Executive Government Administration Act*.

(2) Where any bylaw or amendment 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, that bylaw or amendment ceases to have any effect and is deemed to have been revoked.

1994, c.C-4.11, s.44; 2010, c.B-12, s.18; 2014, c.E-13.1, s.62.

**Record of revocation and notification**

**45(1)** Where it appears from any Votes and Proceedings of the Legislative Assembly that any bylaw or amendment has ceased to have effect, the Clerk of the Legislative Assembly shall immediately forward two copies of the Votes and Proceedings to the Director of Corporations and at the same time advise him or her that the copies are forwarded pursuant to this subsection.

**c. C-4.11****CERTIFIED GENERAL ACCOUNTANTS, 1994**

(2) On receipt of the copies mentioned in subsection (1), the Director of Corporations shall file one of the copies with the bylaw or amendment to which it relates and immediately forward the other copy to the association and at the same time advise the association that the copy is forwarded pursuant to this subsection.

1994, c.C-4.11, s.45; 2010, c.B-12, s.18.

**Annual register**

**46** On or before February 1 in each year, the association shall file with the Director of Corporations a list, certified by the secretary to be a true list, showing:

- (a) the names of all members and registered students as at December 31 in the preceding year;
- (b) the addresses of the members and registered students mentioned in clause (a) as shown by the records of the association; and
- (c) the respective dates of admission of the members and registered students mentioned in clause (a).

1994, c.C-4.11, s.46; 2010, c.B-12, s.18.

**Annual report**

**47** The association shall file an annual report with the minister in the form, with the contents and in the time prescribed by the minister.

1994, c.C-4.11, s.47.

**Compliance**

**48** Every member and registered student shall comply with this Act and the bylaws.

1994, c.C-4.11, s.48.

**Service of notices, etc.**

**49(1)** Any notice or other document that is required to be served pursuant to this Act may, unless otherwise provided for in this Act, be served by:

- (a) personal service made:
  - (i) in the case of an individual, on that individual;
  - (ii) in the case of a partnership, on any partner; or
  - (iii) in the case of a corporation, on any officer or director;
- (b) registered mail addressed to the last business or residential address of the person to be served known to the secretary.

(2) A notice or document sent by registered mail is deemed to have been served on the seventh day following the date of its mailing, unless the person to whom it was mailed establishes that, through no fault of that person, the person did not receive the notice or document or received it at a later date.

1994, c.C-4.11, s.49.

## REPEAL AND COMING INTO FORCE

**R.S.S. 1978 (Supp.), c.C-4.1 repealed****50** *The Certified General Accountants Act* is repealed.

1994, c.C-4.11, s.50.

**R.S.S. 1978, c.A-4 repealed****50.1** *The Accredited Public Accountants Act* is repealed.

1998, c.11, s.4.

