Accountants (Certified General) Act

Bylaws

Code of Ethical Principles and Rules of Conduct

Independence Standard

Public Practice Policies and Providing Voluntary Services

BYLAWS ARE THE OPERATIONAL RULES BY WHICH our association is governed and they cover every aspect of the running of the Association: membership, Board, meetings, committees, education, finance, chapters, discipline and public practice. Bylaws ensure that there is a process for dealing with these organizational elements and that there is fair and equitable treatment for all members and students. The authority of the Bylaws comes directly from the Act.

If you have any questions about the Bylaws, please contact Edward Tanaka – Manager, Regulatory Practices.

AS AT SEPTEMBER 22, 2012

CGA®
Certified General
Accountants Association
of British Columbia

Bylaws

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Bylaws

Definitions

"Act" means the *Accountants (Certified General) Act. R.S.B.C. 1996, c.2.*

"Association" means The Certified General Accountants Association of British Columbia.

"Auditors" means those Members appointed in accordance with these Bylaws and includes a partnership of auditors.

"Board" means the Board of Governors of the Association referred to in Section 9 of the Act.

"Certified General Accountants Association of Canada" or **"CGA-Canada"** means Certified General Accountants Association of Canada as incorporated July 30, 1982 which means the same as and replaces, "General Accountants' Association" incorporated S.C. 1913, c.116.

"Code" means the Code of Ethical Principles and Rules of Conduct of the Association from time to time.

"Committee" means a Committee formed pursuant to these Bylaws.

"Costs" for the purposes of Bylaws B904 and B906, means disbursements and expenses incurred by the Association as well as party and party costs consistent with the British Columbia Supreme Court Civil Rules.

"Firm" means a proprietorship, partnership, limited liability partnership, corporation or professional corporation engaged in the practice of public accounting.

"Honorary Member" means a person so elected under these Bylaws.

"Lay Member" means a person who is not and never has been a member of any professional accounting organization.

"Life Member" means a Member on whom this honour has been conferred by the Board in accordance with these Bylaws.

"Make or Made Available" means:

1. publishing the materials, in a downloadable and printable format, on the Internet on a World Wide Website maintained by the Association; and
2. Sending, to all Members, notification of the Uniform Resource Locator for the Association's World Wide Website and other information required for Members to access the materials.

"Member" means any person who has conformed with the Act and the Bylaws of the Association and has been duly accepted into membership in accordance therewith, and has not resigned or been expelled in accordance with these Bylaws. Where applicable, the term includes duly registered Students.

"Officers" means those persons elected or appointed under Bylaw B305.

"Panel" means a Panel struck under these Bylaws.

"Prosecutor" means legal counsel or another person who is not a member of any of the Ethics Committee, Discipline Committee or Appeals Committee appointed under Bylaw B905.

"Registered Public Practitioner" means a Member engaged in the practice of public accounting and registered with the Association pursuant to Rule R517.

"Secretary" means the Secretary of the Association appointed under the Act.

"Send or Sent" means:

1. personal delivery or mailed postage pre-paid to the last mailing address provided by the Member to the Secretary; or
2. where the Member has authorized electronic delivery of materials, delivery by electronic mail to the last electronic mail address provided by the Member to the Secretary.

"Special Resolution" means a resolution passed by a majority of not less than 75% of the votes of those Members of the Association who, being entitled to do so, vote in person or by proxy at a duly convened General Meeting of the Association.

"Student" means any person enrolled in the course of studies established by the Board.

"Suspended Member" means a Member that has the responsibilities of membership but does not enjoy the privileges of membership. Responsibilities of membership include paying annual member dues and obtaining and reporting Continuing Professional Development. The privileges of membership include the use of the designation Certified General Accountant and the initials "CGA" after their name and the right to vote at the Annual General Meeting.

Membership

B101. (a) The Board may admit as a Member any person who in its opinion is of good character and reputation and who:

(i) is not less than **nineteen** years of age;

(ii) is sponsored by **two** members from CGA-BC or CGA-Canada;

(iii) has such training and experience and met such standards and requirements as the Board may specify; and

(iv) has passed such examinations as the Board may specify.

(b) Notwithstanding the provisions of paragraph (a) above, persons holding a valid certificate of membership from CGA-Canada and, immediately prior to application, were members of another Certified General Accountants' Association acceptable to the Board, may apply to the Board for membership. Requirements, procedures and fees for application shall be as determined by the Board from time to time.

(c) All members of CGA-Canada who are resident in British Columbia must maintain membership with the Association.

B102. (a) Students who are completing their final courses must complete an Application for Membership prior to the examinations.

(b) Every Application for Membership and the fee for the application shall be delivered to the Head Office of the Association. The form and fee for such application shall be as determined by the Board from time to time.

(c) All applications shall be considered by the Board.

(d) Applicants whose applications are approved by the Board shall forthwith become Members.

B103. Following admission of Members to membership in the Association, the Secretary shall issue to each Member a Certificate of Membership in the form specified by the Board and bearing the Seal of the Association.

B104. Certificates of Membership shall remain at all times the property of the Association. In the event that any Member resigns from the Association, or is suspended or expelled from membership in the Association, then the Association shall demand the immediate return of the said Certificate and the Member shall forthwith return the said Certificate to the Association.

B105. The Board may, by resolution approved by not less than **eight** of its members, confer Life Membership upon any Member. Notwithstanding any other provisions in these Bylaws, a Life Member shall not be required to pay annual member dues or special assessments.

B106. The Association may, by unanimous resolution of the Board, confer Honorary Membership in the Association on any person recommended by the Honours & Awards Committee, in accordance with the policy of the Board. An Honorary Member may use the designation "CGA (Hon.)", however, an Honorary Member

shall not be eligible for nomination to the Board or to vote at meetings or elections of the Association.

B107. The Board may appoint from among the Members or Honorary Members a person of prominence as Honorary President for such period as it may deem fit.

B108. A Member may resign provided that all indebtedness payable to the Association has been paid in full or waived as specified by these Bylaws. A Member whose resignation is received by the Secretary within **thirty** days subsequent to the commencement of a fiscal year shall not be liable for the annual dues for that fiscal year. Procedures for resignation shall be as determined by the Board from time to time.

B109. (a) A former Member who has resigned from membership in accordance with Bylaw B108 or who has been deemed to have resigned from membership in accordance with Bylaw B114 may apply in writing for readmission to membership.

(b) A Member who has been suspended from membership for a definite period and who has met all conditions imposed in respect of such suspension and provides a sworn declaration stating that the Suspended Member's conduct, since the date of suspension, has been in accordance with the Act, the Bylaws and the Code, shall, upon the expiration of that period, be reinstated as a Member. The declaration shall be in accordance with the policy of the Board.

A Suspended Member, as defined in these Bylaws, is required to have paid all annual member dues due and payable and complied with the requirements of the Continuing Professional Development program during the time of their suspension.

(c) A Student who, as a result of an ethics complaint, has been suspended from enrolment for a definite period, or whose name has been removed from enrolment as a CGA Student for a specified period, and who has met all conditions imposed in respect of such suspension shall, upon the expiration of that period, be reinstated as a CGA Student enrolled in the program of professional studies.

(d) A former Member who has been barred from reinstatement for a specified period may, upon expiration of that period, apply for readmission to membership.

(e) A former Member who has been expelled from the Association may, after **five** years from the date of the expulsion apply for readmission to membership.

(f) An application under paragraphs (a), (d) and (e) shall be made to the Member Readmission Committee. The application form under paragraphs (d) and (e) shall be accompanied by a sworn declaration of the applicant stating that the applicant's conduct since the date of barring or expulsion has been in accordance with the Act, the Bylaws and the Code.

(i) The form, fee and declaration for such application and any other requirements for readmission to membership shall be as determined by the Board from time to time.

(ii) Such application may be made at any time and from time to time but not more than once in any calendar year.

(g) The Member Readmission Committee shall investigate the application in such manner as it sees fit and for that purpose may require any Member and the applicant to attend any meeting of the Committee and to produce documents and to give oral evidence relative to the application. The Committee shall report the results of its investigation, with or without recommendations, to the Board.

(h) The Board shall give written notice of its decision to the applicant and, if the application for readmission is granted, to every Member and to any other association or body which, in the opinion of the Board, should be so informed.

B110. A former Member seeking and denied readmission shall have the right to appeal to the Association at the next Annual General Meeting, provided that written notice of such appeal is received by the Secretary within **thirty** days of the date of mailing to the former Member of the notice of the Board's refusal to grant application for readmission.

B111. The amount and time of payment of fees for Students and for admission to membership in the Association shall be as determined by the Board from time to time.

B112. The amount and time of payment of the annual dues of Members shall be as follows:

(a) by Special Resolution of the Members at an Annual General Meeting; or

(b) by resolution of a **seventy five percent** majority of the Board provided the increase does not exceed the lesser of **five percent** per annum of the current level of dues or the Canadian inflation index of the previous **twelve** months.

B113. The Board may, by resolution approved by not less than **eight** of its members, defer, reduce or waive the annual dues or reinstatement fee of any Member where:

(a) a Member has retired from active business and has met such conditions as the Board may determine from time to time; or

(b) a Member has established grounds for special consideration as determined by the Board.

B114. (a) A Member who is in default for annual dues or special assessment, or any portion thereof, **thirty** days after they become due and payable is without notice deemed to have resigned from membership unless such Member has given written notice to the Board of extenuating circumstances within such **thirty** day period. If the Board does not consider the circumstances to be extenuating, the Member will be deemed to have resigned effective upon the expiry of such **thirty** day period.

(b) The Board shall give notice of all deemed resignations under this Bylaw to every Member and to any other association or body which in the opinion of the Board should be so informed.

B115. The Board may, from time to time, by resolution approved by not less than **eight** of its members:

(a) levy a special assessment upon Members, Students or both; and

(b) assess incidental charges, including but not limited to administrative fees, to Members and Students.

B116. The amount and time of payment of the annual registration fees for Members engaged in the practice of public accounting and the fee for a practice review shall be as determined by the Board from time to time.

B117. The Board may grant associate membership upon such terms as it deems fit to a member of CGA-Canada who does not reside in British Columbia. Such associate members shall not be eligible for nomination to the Board, or to vote at meetings or elections of the Association.

B118. The references in Section 14(4) (c) and (d) of the Act to the jurisdiction where the designation "Certified Public Accountant" or "Certified Public Auditor" or the initials "C.P.A." were granted, refer only to a state or territory of the United States of America including the District of Columbia.

Members of the Board

B201. The affairs and business of the Association shall be managed and controlled by a Board consisting of:

(a) **fifteen** Members elected or appointed pursuant to these Bylaws; and

(b) **one** person who is not a Member of the Association, appointed during pleasure by the Lieutenant Governor in Council of British Columbia.

B202. For the purposes of these Bylaws the Province shall be divided into **six** districts, namely:

District 1 - The Counties of Vancouver and Westminster, from which there shall be elected **one** member of the Board to represent the membership in that District and **nine** additional members of the Board to represent the membership at large;

District 2 - The County of Victoria and that part of the County of Nanaimo from Duncan south, from which there shall be elected **one** member of the Board to represent the membership in that District;

District 3 - The remainder of the County of Nanaimo from which there shall be elected **one** member of the Board to represent the membership in that District;

District 4 - The County of Yale, from which there shall be elected **one** member of the Board to represent the membership in that District;

District 5 - The County of Kootenay, from which there shall be elected **one** member of the Board to represent the membership in that District;

District 6 - The Counties of Prince Rupert and Cariboo, from which there shall be elected **one** member of the Board to represent the membership in that District.

B203. A Member is eligible to be a candidate for election to the Board from any district if:

(a) the Member is not an employee of the Association;

(b) the Member resides in that district; and

(c) the Member's nomination in writing, proposed by **two** other Members, and the Member's written consent to the nomination have been received by the Secretary at least **forty-five** days prior to the date of the Annual General Meeting.

B204. At all elections a retiring member of the Board is, if otherwise qualified, eligible to be a candidate for re-election, unless:

(a) the member has served as the Past-President during their current term; or

(b) the member has served **two** consecutive **three**-year terms. Eligibility is extended where the member was appointed to a partial term in accordance with Bylaw B220, elected for a partial term or if the member has served as a Vice-President or the President of the Association during the final year of their current term.

In either (a) or (b) above, the member is not eligible to hold office as a member of the Board for the **three** years following the expiry of their term.

B205. Members of the Board shall be elected by ballot. Voting for the candidates shall be as follows:

Candidates to represent each specific district shall be voted on only by the Members residing in that particular District, with the exception of candidates from District 1 who shall be voted on by the membership at large. When a candidate is to be elected to represent District 1, only the ballots from that district shall be counted to determine such representative. Once this determination has been made, all the ballots will be counted to determine the representatives at large.

B206. Elections for the following members of the Board shall be held immediately prior to each Annual General Meeting as provided in these Bylaws, and those members elected shall assume office on January 1st of the year following their election:

(a) **five** members of the Board for a term of **three** years; and

(b) a member or members of the Board to fill any vacancy or vacancies of the Board for the unexpired term or terms of any such vacancy or vacancies.

B207. The Secretary shall, on a date at least **ninety** days prior to the date of the Annual General Meeting, Send or Make Available to each Member who is entitled to vote:

(a) a form of nomination; and

(b) a list of the members of the Board in office, indicating those terms expiring or vacancies to be filled.

B208. If for any vacancy on the Board the number of candidates nominated does not exceed the number to be elected from that District, those candidates shall be elected by acclamation.

B209. The Board may from time to time by resolution adopt and amend policies which are not inconsistent with these Bylaws prescribing the detailed process for election of members of the Board, including:

(a) the method of Sending or Making Available ballots to and receiving ballots from eligible voters;

(b) instructions for the guidance of eligible voters; and

(c) procedures to be followed by an independent third party administering the election process on behalf of the Association ("Election Administrator") in order to safeguard voter anonymity, integrity of the process, accuracy and accountability.

Such policies may include reasonable measures for secure electronic voting for the election of members of the Board.

B210. The Secretary, on a date not more than **forty-five** and not less than **twenty-five** days prior to the date of the Annual General Meeting, shall prepare a list of all Members eligible to vote to elect the Board, as at that date.

B211. The Secretary, not less than **twenty-five** days prior to the date of the Annual General Meeting, shall, by such means as is required or permitted by the policy of the Board, Send or Make Available to each Member whose name appears on the list of eligible voters a ballot with such instruction for the guidance of voters as is required by the policy of the Board.

B212. Each voter shall mark their ballot and submit it to the Election Administrator in accordance with the instructions provided, so that it shall be in the Election Administrator's possession not later than **5:00 p.m.** of the **eighth** day prior to the date of the Annual General Meeting. Any ballot received after that time shall not be counted.

B213. The Board, on a date not less than **ten** days prior to the date of the Annual General Meeting, shall appoint **two** or more persons as independent election auditors ("Election Auditors") who will be responsible for overseeing the validation and counting of ballots and for performing all such further duties in accordance with the policy of the Board. Any independent person shall be eligible for appointment as an Election Auditor. Any person who is a member of the Board, a candidate or an employee of the Association is deemed to be not independent. The Election Auditors may be different from the Auditors of the Association.

B214. The non-receipt of a ballot by a Member of the Association does not invalidate an election.

B215. The Election Administrator shall record the receipt of each ballot on the list of eligible voters, count the votes and provide a report of the results to the Election Auditors.

B216. Not less than **five** days prior to the date of the Annual General Meeting, the Election Auditors shall oversee the validation of the ballots and the counting of the votes and perform all such further duties in accordance with the policy of the Board, including:

(a) reviewing the report from the Election Administrator and reporting the results of the election to the Secretary: and

(b) maintaining control of the ballots until after the Annual General Meeting, at which time the ballots shall be destroyed.

B217. In the event of a tie vote between candidates the Election Auditors shall arrange to have the successful candidate(s) selected by drawing lots. In such a case the

procedure for drawing lots and the person to draw the lots shall be at the sole discretion of the Election Auditors.

B218. (a) The list of those candidates elected by vote or by acclamation and signed by the Election Auditors shall be a final and conclusive declaration of the election of the members of the Board.

(b) The Secretary shall report the names of elected candidates to any inquiring Member, and to the Annual General Meeting.

B219. In the event that any district does not elect the requisite number of members of the Board, the Board shall, prior to the commencement of the term of office specified for the vacancy, appoint any Member duly qualified to be elected as a member of the Board from the district. The Member so appointed shall hold office until the last day of the calendar year following the date of such appointment.

B220. When a vacancy occurs in the elected Board for any reason, the Board shall, within **three** months after the occurrence of such vacancy, appoint a Member qualified to fill the vacancy, and the Member so appointed shall hold office as a member of the Board until the last day of the current calendar year following the date of such appointment.

B221. The Board shall, at its next regular meeting, remove a member from the Board when said member:

(a) ceases to be a Member;

(b) ceases to reside in the district the member represents;

(c) being a representative at large, ceases to reside in District 1; or

(d) is determined by a resolution of a **two-thirds** majority of the Board to be in contravention of the governance policies of the Association.

B222. The Board shall annually appoint representatives to the Board and Affiliation Council of CGA-Canada. All representatives must be Members and meet criteria established by the Board.

The duties of a representative shall be to:

(a) attend national and provincial meetings as required;

(b) represent the expressed interests of the Board; and

(c) report regularly to the Board on national activities.

Board Meetings

B301. (a) Board meetings shall be held at such times and locations as the Board may determine. For purposes of this Bylaw, meetings are defined as being face-to-face, teleconference and video-conference.

(b) The Board may, as it deems necessary, conduct its business by resolution in writing communicated by any means to all members of the Board. Acceptance of the resolution shall be evidenced in writing and placed with the minutes of the Board.

B302. The President:

(a) may call a meeting of the Board at any time; and

(b) shall call a meeting of the Board upon receipt by the Secretary of a written request that a meeting of the Board be held, such request to be signed by not less than **three** members of the Board. The date of the meeting shall be not later than **two** weeks after the receipt by the Secretary of the written request.

B303. Notice of the time and location of any meeting of the Board shall be Sent or Made Available to each member of the Board not less than **seven** days before the date of such meeting. If all the members of the Board are present, a meeting may be held without notice.

B304. At a meeting of the Board, **eight** members of the Board shall constitute a quorum.

B305. The members of the Board who shall be in office on the **first** day of January following the Annual General Meeting shall meet immediately following the Annual General Meeting to elect a President, a First Vice-President and a Second Vice-President, each of whom shall be members of the Board. The Board shall at the same time appoint a Secretary-Treasurer, or a Secretary and a Treasurer, who need not be members of the Board.

B306. In the event that the election called for in Bylaw B305 cannot be held immediately following the Annual General Meeting, it shall be held at the next meeting of the Board following the Annual General Meeting.

General Meetings

B401. An Annual General Meeting of the Association shall be held in each calendar year at a time and location determined by the Board.

B402. The Board shall convene a Special General Meeting of the Association:

(a) when the Board deems it necessary and at such time and location as the Board shall determine; or

(b) within **sixty** days of receipt by the Secretary of the written request of not less than **two hundred** Members, provided that such a request shall specify the resolutions to be proposed and the reasons for the request. The time and location of the meeting shall be determined by the Board.

B403. The Secretary shall Send or Make Available to each Member a notice of the time and location of an Annual General Meeting or a Special General Meeting, such notice to be Sent or Made Available not less than **twenty-five** days before the day of such meeting.

B404. The notice of a Special General Meeting shall state the resolutions to be decided at the meeting and no other business shall be transacted at the meeting, or at any adjournment thereof.

B405. No business shall be transacted at any General Meeting of the Association unless a quorum is present. For this purpose **fifty** Members, personally present, shall constitute a quorum. If within half an hour of the time appointed for the meeting a quorum is not present, then:

(a) in the case of the Annual General Meeting, the meeting shall stand adjourned to such time and location and date fixed by a majority of Members present. At the adjourned meeting the Members present shall constitute a quorum; and

(b) in the case of a Special General Meeting the meeting shall be dissolved.

B406. A Member may be represented at a General Meeting of the Association but at no Board, Committee or other meeting of the Association, by another Member acting as that Member's proxy.

B407. Proxies shall:

(a) be written in the form approved and published by the Board and received by the Secretary at or before **4:00 p.m**. no later than **five** business days before the day of the meeting to which it is to apply;

(b) only be valid for the meeting, or any adjournment thereof, for which they are specifically given;

(c) only be given to specifically named Members but may list up to **four** names to whom the proxy shall be given in order if the Members first named are unable to act;

(d) be limited to a maximum of **five** to be held by any **one** Member; and

(e) be considered withdrawn if the Member, having given a proxy, subsequently attends the meetings for which the proxy was given. A proxy withdrawn may not be re-instated.

B408. Proxies shall not be counted in voting at a General Meeting unless any **five** Members, personally present, demand a poll vote. In this case, the Chair shall determine the procedures for conducting such a poll vote.

B409. The order of procedure at an Annual General Meeting shall be as follows:

(a) minutes of the previous Annual General Meeting and all intervening General Meetings;

(b) correspondence;

(c) reports of Committees;

(d) audited financial statements;

(e) amendments to Bylaws;

(f) results of election of members of the Board;

(g) appointment of Auditors; and

(h) other business.

B410. The procedure of meetings of the Association and the Board shall be governed by Robert's Rules of Order (latest edition), except as these Bylaws may otherwise provide.

B411. Notice of motion amending these Bylaws shall be given to the Secretary not later than **forty-five** days prior to the date of the General Meeting at which they are to be considered. Such notices shall be Sent or Made Available to Members by the Secretary at least **twenty-five** days prior to the General Meeting at which they are to be considered. Notices of motion under this Bylaw shall be in writing and shall state the exact form of the proposed amendment.

B412. The Auditors of the Association shall be appointed for the ensuing year at each Annual General Meeting. Any Member, other than a member of the Board, or the Finance and Audit Committees as appointed by the Board from time to time, shall be eligible for appointment as an Auditor.

Committees

B501. There shall be an Executive Committee which shall consist of the President, the First Vice-President, the Second Vice-President, the Secretary, the Treasurer or the Secretary-Treasurer and the immediate Past-President of the Association. The Chief Executive Officer of the Association shall be a non-voting member of the Executive Committee. Additional members of the Board may by resolution of the Board be appointed to the Executive Committee provided always that the number of members on the Executive Committee shall not exceed **seven**. The Board may delegate, with such limitations or conditions as may be deemed necessary, to the Executive Committee any of the administrative powers and duties of the Board except those matters relating to policy or extraordinary expenditure.

B502. The Board shall appoint the Discipline Committee, the Ethics Committee, the Practice Review Committee, the Appeals Committee, the Education Appeals Committee and the Member Readmission Committee, and may appoint such other Committees as may be deemed necessary, all of which Committees may include persons who are not Members of the Association, and shall designate **one** of the members of each Committee as Chair thereof and prescribe the duties and powers of such Committees. No person may be a member of more than one of the Ethics Committee, the Discipline Committee and the Appeals Committee.

B503. (a) The Discipline Committee shall consist of **one** member of the Board who shall be Chair, plus not more than **33** other Members, none of whom may be a member of the Board. Of these other Members, **one** shall be the Vice-Chair. At least **two-thirds** on the members of the Discipline Committee shall be in the practice of public accounting. In addition, at least **one** Lay Member shall be appointed.

(b) No member of the Discipline Committee shall inform the Appeals Committee of any complaint against a Member, Student or Firm of Members or of any particulars relating directly or indirectly thereto.

B504. (a) The Ethics Committee shall consist of **one** Member, who need not be a member of the Board, who shall be Chair, plus not less than **five** other Members, none of whom shall be a member of the Board. Of these other Members, **one** shall be the Vice-Chair. At least **two-thirds** of the members on the Ethics Committee shall be in the practice of public accounting. In addition, at least **one** Lay Member shall be appointed.

(b) No member of the Ethics Committee shall inform the Discipline Committee or the Appeals Committee of any complaint against a Member, Student or Firm of Members or of any particulars relating directly or indirectly to such complaint.

B505. The Practice Review Committee shall consist of a member of the Board who shall be the Chair and **five** other Members, none of whom shall be a member of the Board.

B506. The Member Readmission Committee shall consist of **one** Member, who need not be a member of the Board , who shall be the Chair and **five** other Members, none of whom shall be a member of the Board.

B507. The Appeals Committee shall consist of **three** members of the Board, with a Past-President or a member of the Board who has been a Past-President as Chair and **two** other Board members, **one** of whom is the Lay Member of the Board under B201(b). An alternate member or members of the Board shall be appointed by the Board to serve on the Appeals Committee in the event of the absence or inability to act of **one** or more of the other non-lay committee members. Of the committee members and alternate committee member(s), at least **two** shall be engaged in the practice of public accounting. In the event of the absence or inability to act of the Lay Member of the Board, the Board shall appoint a member of the Law Society of British Columbia to serve on the Appeals Committee for the duration of the particular hearing.

B508. The Education Appeals Committee shall consist of **seven** Members: **two** members from the Board and **five** from the Members at large. The Chair of the Education Appeals Committee shall be one of the **two** appointed members of the Committee from the Board of Governors.

Education

B601. Education policies shall be determined by the Board.

B602. The amount and time of payment of fees for the courses and examinations shall be as determined by the Board from time to time.

B603. Regulations implementing approved education policies and related matters shall be determined and published by the Board.

B604. The Board may enter into arrangements with a university or a college in the Province, or with a body of accountants incorporated by act of the government of Canada or of a Province, to provide and administer all or any part of the prescribed courses and examinations.

B605. The Board may establish the practical experience requirements which a Student must obtain before being considered as having completed the course of studies.

B606. (a) A Student shall have the right to appeal the application of the Association's educational and administrative regulations to the Education Appeals Committee. Such appeal must be in writing and must be received by the Director, Education & Student Services within **thirty** days of the date the relevant decision is Sent to the Student.

(b) The Chair of the Education Appeals Committee shall appoint a Panel of **five** members of the Committee, one of whom must be a member of the Board. The Chair of each Panel shall be a member of the Board. A Student shall have the right to appear before the Panel and be represented by a Member, another Student or legal counsel.

(c) Where a Panel member cannot, because of illness or other reasonable cause, act or continue to act, the Chair of the Education Appeals Committee may discharge the Panel member.

(d) Where a Panel member is discharged under paragraph (c) of this Bylaw, the Panel is, as long as the number of Panel members is not less than **three**, properly constituted and the hearing may proceed or continue and a decision may be validly given.

(e) The Education Appeals Committee's ruling on such appeals shall be final.

B607. Students are subject to all Bylaws and to the Code.

Finance and Administration

B701. The Head Office of the Association shall be in any organized city or municipality located in the Counties of Vancouver or Westminster. The specific location shall be determined by the Board.

B702. The fiscal year of the Association shall be determined by the Board.

B703. The bank account or accounts and banking business of the Association shall be conducted with a chartered bank, trust company, credit union or other financial institution approved by the Board. Signing authorities shall be determined by the Board.

B704. The Board may from time to time, at their discretion, cause the Association to borrow upon its credit, to issue debentures, or any mortgage or charge, whether specific or floating, or other security on the whole or any part of the property of the Association, both present and future.

B705. The Board shall cause to be kept proper records and accounts of all transactions of the Association.

B706. A copy of the Annual Financial Statements, approved by the Board and certified by the Auditors, shall be Sent or Made Available to each Member not less than **seven** days prior to the Annual General Meeting.

B707. The Board shall determine policies governing payment, hiring, firing and discipline of employees and may delegate administrative authority to senior employees and assign duties to such Officers, employees and Members as they deem appropriate and necessary for the conduct of the business of the Association.

B708. A reasonable allowance to defray the expenses of a Member on authorized business may be made by the Board and paid out of the funds of the Association. The Board shall establish policies determining the reasons and basis for such payments.

B709. The Association may indemnify any member of the Board, Officer, employee or agent of the Association, and the individual's heirs and personal representatives, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment in a civil, criminal, or administrative action or proceeding to which the individual is made a party by reason of being or having been a member of the Board, Officer, employee or agent of the Association, including an action brought by the Association.

B710. When, as provided by the Act, a Bylaw has been passed, amended or deleted by the Board, the Board shall:

(a) set an effective date for such passage, amendment or deletion; and

(b) cause notice of such passage, amendment or deletion to be Sent or Made Available to Members and Students within **twenty-one** days after such effective date.

B711. (a) The Seal of the Association shall be in such form as the Board may approve from time to time.

(b) The Seal of the Association shall not be affixed to any document other than membership certificates except by resolution of the Board.

B712. In the event of any vacancy occurring in the position of Auditor, the Board may appoint an Auditor to serve until the next Annual General Meeting.

B713. The official shield and the logo of the Association are the exclusive property of the Association and shall not be used or displayed by Members, except in such manner as may be designated by the Board.

B714. The Board shall have the power from time to time by resolution to appoint any Officer or employee on behalf of the Association either to sign contracts, documents and instruments in writing generally or to sign specific contracts, documents or instruments in writing.

B715. The Board shall have the power and authority to make changes to any Bylaw or Rule relating to grammar, spelling, punctuation or phrasing as the Board in its discretion deems necessary, provided that such changes shall not in any way affect the substantial meaning or intent of such Bylaws or Rules.

B716. The Board shall for the purposes of the *Freedom of Information and Protection of Privacy Act*:

(a) designate a person as the head of the Association;

(b) designate a person as the co-ordinator to perform any duty or exercise any related function; and

(c) set any fees to be paid.

Chapters and Divisions

B801. The Board may establish chapters, groupings of chapters, branches or divisions in order to promote the aims of the Association. The Board may establish geographic boundaries or other bases of organization and provide funds for their operation and control their operations in every respect.

B802. For the organizations established under Bylaw B801, policies, fiscal years, structure and any other matters deemed appropriate shall be as determined by the Board from time to time.

Discipline

B901. (a) The Bylaws include the Code and establish standards of professional conduct, competence and proficiency to be maintained by Members and Students, and shall be enforced by the Association.

(b) A current or former Member or a Student shall be subject to disciplinary action for any offence which constitutes a breach of any **one** or more of the Act, the Bylaws or the Code.

(c) A current or former Member or a Student who has been convicted of any criminal or similar offence which may cast doubt as to the individual's honesty, integrity or professional competency may be subject to disciplinary action under the Bylaws. In such cases, satisfactory evidence of the conviction issued by any competent court shall be sufficient evidence.

B902. (a) Any person may file a complaint, which shall be in writing, against a current or former Member or a Student alleging a breach of the Act, the Bylaws or the Code by delivering such complaint to the Head Office of the Association or to any Officer or member of the Board. Any such complaint shall immediately be referred to the Chair of the Ethics Committee.

(b) The Chair and the Vice-Chair of the Ethics Committee may decline to investigate a complaint if they are both satisfied that the complaint:

(i) is outside the jurisdiction of the Association;

(ii) is frivolous, vexatious or an abuse of process; or

(iii) does not allege facts that, if proved, would constitute a breach of the Act, the Bylaws or the Code.

in which case the complainant may request that the decision not to investigate be independently reviewed by a Lay Member of the Ethics Committee. In the event of the absence or inability to act of a Lay Member of the Committee, the Lay Member of the Board shall undertake the particular review.

(c) All complaints regarding Continuing Professional Development shall be investigated in accordance with the policies of the Board.

B903. Subject to application of Bylaw B902(b) and B902(c), an investigator of the complaint shall be appointed. The investigator shall have all powers under the Act and may, without limitation, request:

(a) the person who filed the complaint and any witness to:

(i) attend at a meeting;

(ii) give evidence on oath or in any other manner;

(iii) produce records and things in the individual's possession or control; or

(iv) comply with any **two** or more of the above;

(b) the current or former Member or the Student against whom the complaint was filed to:

(i) answer inquiries relating to the investigation; and

(ii) produce any information, record or thing which is relevant to the investigation.

No person shall refuse to comply with a request under paragraph (b) of this Bylaw on the grounds of confidentiality.

All requests from the investigator, under Bylaw B903(b)(ii) shall be in writing. Failure to promptly comply with any request made under Bylaw B903 may result in the Association applying to the British Columbia Supreme Court for an order requiring the person to comply.

B904. (a) After making such investigation as the investigator deems appropriate, the investigator and the Chair of the Ethics Committee shall:

(i) request that a Panel be called to hear the complaint; or

(ii) determine that the complaint is frivolous, vexatious, insignificant or unfounded, in which case the Chair of the Ethics Committee shall so advise, in writing, the person who filed the complaint and the current or former Member or the Student against whom the complaint was filed and no further proceedings shall be taken with regard to the complaint; in which case the complainant may request that the decision be independently reviewed by a Lay Member of the Ethics Committee. In the event of the absence or inability to act of a Lay Member of the Committee, the Lay Member of the Board shall undertake the particular review; or

(iii) determine that the complaint refers to a clear and obvious violation of the Act, the Bylaws or the Code, in which case the Chair of the Ethics Committee may order that:

(A) the Member or Student be required to improve their conduct or competence, or both;
(B) the Member or Student be reprimanded;
(C) the current or former Member be assessed a fine payable to the Association of not more than **$10,000** and the Student be assessed a fine payable to the Association of not more than **$2,000**;
(D) the current or former Member or the Student pay to the Association all or any part of the Costs in connection with the investigation and any proceedings under these Bylaws;
(E) the Member undergo a special practice review and a report of such a review be provided to the Member and the Chair of the Ethics Committee; or
(F) any **two** or more of the above be ordered,

and shall so advise, in writing, the current or former Member or the Student against whom the complaint was filed. Such advice shall apprise the current or former Member or the Student of the individual's rights under paragraph (b) of this Bylaw.

(b) Notwithstanding the above order under paragraph (a)(iii) of this Bylaw, a current or former Member or the Student shall have the right to refuse the decision and request that a Panel be struck to hear the complaint. Such request shall be in writing and received by the Chair of the Discipline Committee at the Head Office of the Association within **twenty-one** days of the mailing or delivery of the advice under paragraph (a)(iii). A duly received request shall not be denied.

(c) Subject to Bylaw B910, unless a Panel has been requested under paragraph (b) of this Bylaw, the Chair of the Ethics Committee shall, at the expiration of the period referred to in paragraph (b), Send or Make Available a summary of the decision to discipline to:

(i) every Member; and

(ii) the complainant.

B905. (a) Should a Panel be struck under Bylaw B904, or a new Panel be struck under Bylaw B908(a)(iv), the Chair of the Discipline Committee or, in the event of the absence or inability to act of the Chair, the Vice-Chair shall select a Panel consisting of **five** other members of the Discipline Committee, **one** of whom the Chair shall designate as Panel Chair and another of whom shall be a Lay member of the Discipline Committee. The Panel shall have all the powers of the investigator under the Act and Bylaw B903 and shall hear the complaint and determine if, in their opinion, the current or former Member or the Student:

(i) has committed an act of professional misconduct;

(ii) has defaulted in the performance of the individual's professional duty;

(iii) is incompetent in professional matters;

(iv) has exhibited a lack of professional integrity or has otherwise behaved in a manner unbecoming to the profession;

(v) has violated any provisions of the Act, the Bylaws or the Code or regulations made by the Board; or

(vi) has been convicted of an offence which reflects adversely upon the individual's character or professional competence, which conviction has not been successfully appealed.

(b) The complaint shall be presented to the Panel by:

(i) the investigator appointed under Bylaw B903; or

(ii) a Prosecutor appointed by the Chair of the Discipline Committee.

(c) The Chair of the Discipline Committee shall fix a time and place to hear the complaint, and shall by registered mail or delivery to the last address known to the Association give at least **twenty-one** days notice of the time and place of the hearing to:

(i) the persons against whom the complaint has been made;

(ii) the persons making the complaint;

(iii) the investigator or the Prosecutor presenting the complaint; and

(iv) at the Chair's discretion, any Member, Student or other person apparently interested in or affected by the complaint whom the Chair reasonably believes could assist the Panel.

(d) The notice of hearing Sent to the persons referred to in paragraphs (c)(i), (c)(ii) and (c)(iii) of this Bylaw shall:

(i) be accompanied by a copy of the complaint and copies of documents to be exhibited in evidence before the Panel; and

(ii) state that each of such persons has the right to appear at the time and place fixed for the hearing and give oral evidence and produce any documents relevant to the complaint.

The notice of hearing Sent to the persons referred to in paragraph (c)(iv) of this Bylaw may request that they attend at the time and place fixed for the hearing and give oral evidence and produce any documents relevant to the complaint under Bylaw B903.

(e) At a hearing, a current or former Member or a Student may be represented by another Member, Student or legal counsel. The investigator or Prosecutor presenting the complaint may be represented by legal counsel. Written notice of such representation shall be received by the Chair of the Discipline Committee at least **ten** days prior to the hearing.

(f) The Panel may:

(i) adjourn a hearing from time to time and reconvene at any designated time and place;

(ii) subject to the rules and principles of natural justice, dispense with the rules of evidence, in whole or in part;

(iii) proceed notwithstanding the absence of any person to whom notice of the hearing has been Sent, including a current or former Member or the Student against whom a complaint has been made;

(iv) retain legal counsel or other advisors;

(v) require any current or former Member or any Student to produce documents relevant to the complaint. All such requests shall be in writing from the Panel Chair and no person shall refuse to comply with this request on the grounds of confidentiality; or

(vi) any combination of **two** or more of the foregoing.

(g) At every hearing the Panel shall cause a record of the proceedings to be made. On request, a copy of such record shall be supplied, at cost, to:

(i) the persons against whom the complaint has been made; or

(ii) the persons making the complaint, provided that they were in attendance at the Panel hearing.

(h) The Panel may request the Practice Review Committee to conduct a review of the practice of the Member against whom a complaint has been made and to provide the report of such review to the Panel.

(i) Where a Panel member cannot, because of illness or other reasonable cause, act or continue to act, the Chair of the Discipline Committee may discharge the Panel member.

(j) Where a Panel member is discharged under paragraph (i) of this Bylaw, the Panel is, as long as the number of Panel members is not less than **three**, and includes a Lay Member of the Discipline Committee, properly constituted and the hearing may proceed or continue and a decision may be validly given.

B906. (a) After the conclusion of the hearing of a complaint against a current or former Member, the Panel may, by majority vote, dismiss the complaint or find it to be proved in which event the Panel may order that the:

(i) Member be required to improve conduct or competence, or both, pursuant to the directions of the Panel;

(ii) Member be reprimanded;

(iii) Member be suspended from membership for a period not exceeding **two** years;

(iv) former Member be barred from reinstatement for a period not exceeding **two** years;

(v) Member be expelled from membership;

(vi) current or former Member be assessed a fine payable to the Association of not more than **$10,000**;

(vii) current or former Member pay to the Association all or any part of the Costs in connection with the investigation, hearing and any proceedings;

(viii) Member be suspended from registration or be prohibited from registering as a Member or Firm engaged in the practice of public accounting;

(ix) the Member undergo a special practice review and a report of such a review be provided to the Member and the Chair of the Discipline Committee; or

(x) any combination of **two** or more of the foregoing.

(b) After the conclusion of a hearing of a complaint against a Student, the Panel may, by majority vote, dismiss the complaint or find it to be proved in which event the Panel may order that the:

(i) Student be required to improve conduct or competence, or both, pursuant to the directions of the Panel;

(ii) Student be reprimanded;

(iii) Student be suspended from enrolment for a period not exceeding **two** years;

(iv) Student's name be removed from enrolment as a CGA Student for a specified period of time;

(v) Student be assessed a fine payable to the Association of not more than **$2,000**;

(vi) Student pay to the Association all or any part of the Costs in connection with the investigation, hearing and any proceedings under the Bylaws;

(vii) any combination of **two** or more of the foregoing.

(c) When making an order under Bylaw B906(a) or (b) a Panel shall, at the same time, make an order as to the consequences of the failure to comply with the initial order. These consequential orders may include orders that the:

(i) Member be suspended from membership for a period not exceeding **two** years;

(ii) former Member be barred from reinstatement;

(iii) Member be expelled from membership;

(iv) current or former Member be assessed a fine payable to the Association of not more than **$10,000**;

(v) Student be suspended from enrolment for a period not exceeding **two** years;

(vi) Student's name be removed from enrolment as a CGA Student for a specified period of time;

(vii) Student be assessed a fine payable to the Association of not more than **$2,000**; or

(viii) any combination of **two** or more of the foregoing.

(d) (i) The Chair of the Discipline Committee shall have recorded the decisions of the Panel in writing and shall Send by registered mail or delivery to the last address known to the Association a copy of such decision, signed by the Chair, to the persons against whom the complaint was made.

(ii) The Chair of the Discipline Committee shall have recorded the decisions of the Panel in writing and shall Send a copy of such decision, signed by the Chair, to each member of the Panel.

(e) Subject to Bylaw B910 unless an appeal has been filed under Bylaw B907(a), the Chair of the Discipline Committee shall, at the expiration of the period referred to in Bylaw B907(a), Send or Make Available a summary of every decision of the Panel to:

(i) every Member; and

(ii) any other association or body which, in the opinion of the Board, should be so informed.

(f) The Chair of the Discipline Committee shall inform the investigator or the Prosecutor presenting the complaint and the complainant, in writing, of the decisions of the Panel:

(i) immediately upon dismissal of a complaint against a current or former Member or the Student; or

(ii) after the expiration of the appeal period referred to in Bylaw B907(a), providing that no appeal has been filed.

(g) If, after the conclusion of a hearing, a Panel cannot reach a decision, the Chair of the Discipline Committee may appoint a new Panel pursuant to Bylaw B905 to hear the matter.

B907. (a) The current or former Member or the Student against whom a complaint has been proved or their legal counsel may, within **twenty-one** days of the date of the mailing or delivery of the decisions of the Panel, appeal the decisions of the Panel to the Appeals Committee by giving written notice of such appeal to the Secretary at the Head Office of the Association. Specific reasons for the appeal shall be included with the written notice of appeal.

(b) Upon receipt of a notice of appeal under paragraph (a) of this Bylaw, the receipt of notice shall operate as a stay of the decisions of the Panel.

(c) Upon receipt of a notice of appeal under paragraph (a) of this Bylaw the Appeals Committee shall refer the matter to an appeal hearing.

(d) Upon an appeal being referred to an appeal hearing pursuant to paragraph (c) of this Bylaw, the Secretary shall forthwith Send by registered mail or delivery to the Appeals Committee, to the current or former Member or the Student appealing the decisions of the Panel, or their legal counsel and to the investigator or the Prosecutor presenting the complaint and the complainant:

(i) the notice of appeal, including the specific reasons for the appeal and all accompanying documents;

(ii) a summary of the complaint;

(iii) a copy of the decisions of the Panel appealed from;

(iv) a record of the oral evidence heard by the Panel;

(v) the documents or copies thereof exhibited in evidence before the Panel; and

(vi) notice of the time and place fixed for the appeal hearing.

(e) An appeal shall be heard by the Appeals Committee on the evidence contained in the record and documents referred to in paragraph (d) of this Bylaw and such additional evidence as the Appeals Committee may permit to be adduced.

(f) The current or former Member or the Student or legal counsel appealing the decisions of the Panel, the investigator or Prosecutor presenting the complaint, the complainant and any witnesses shall have the right to appear at the time and place fixed for the appeal hearing.

(g) At an appeal, a current or former Member or a Student appealing the decisions of the Panel, may be represented by another Member, Student or legal counsel. The investigator or the Prosecutor presenting the complaint and the complainant may be represented by legal counsel. Written notice of such representation shall be received by the Secretary at least **ten** days prior to the appeal hearing.

(h) The Appeals Committee may:

(i) adjourn an appeal hearing from time to time and reconvene at any designated time and place;

(ii) subject to the rules and principles of natural justice, dispense with the rules of evidence, in whole or in part;

(iii) proceed notwithstanding the absence of any person to whom notice of the appeal hearing has been Sent, including a current or former Member or a Student who is a party to the appeal;

(iv) retain legal counsel on its own behalf;

(v) direct the Panel to reconsider the matter either generally or on a particular issue and may withhold its decision pending the finding of the Panel; or

(vi) any combination of **two** or more of the foregoing.

B908. (a) At the conclusion of an appeal, the Appeals Committee may by majority vote:

(i) allow or dismiss the appeal;

(ii) vary any order imposed by the Panel;

(iii) direct the Panel to reconsider the matter either generally or on a particular issue; or

(iv) order the Discipline Committee to strike a new Panel to hear the complaint.

(b) The Appeals Committee shall forthwith Send by registered mail or delivery to the last address known to the Association a copy of every decision of the Appeals Committee under this Bylaw to:

(i) the Chairs of the Ethics Committee and the Discipline Committee; and

(ii) the person against whom a complaint had been proved and was the subject of the appeal.

(c) Subject to Bylaw B910, the Appeals Committee shall, within **thirty** days, after complying with paragraph (c) of this Bylaw, Send or Make Available a summary of every decision of the Appeals Committee under this Bylaw to:

(i) every Member;

(ii) the complainant;

(iii) the investigator or the Prosecutor presenting the complaint; and

(iv) any other association or body which, in the opinion of the Appeals Committee, should be so informed.

B909. (a) Notwithstanding anything in Bylaws B901 to B908, the Board may suspend or expel a Member and may remove from enrolment as a CGA Student the name of a Student who:

(i) makes an assignment in bankruptcy, is declared a bankrupt or who takes the benefit of any statutory provision for insolvent debtors; or

(ii) is declared by a court to be incompetent by reason of being unable to manage their affairs.

(b) A Member or Student who makes an assignment in bankruptcy, is declared a bankrupt or who takes the benefit of any statutory provision for insolvent debtors shall inform the Association in writing forthwith.

B910. The name of a Member reprimanded, suspended or expelled from membership, or a former Member fined or barred from reinstatement, or a Student reprimanded, suspended or removed from enrolment as a CGA Student, shall be included in all decisions and published in such manner as the Board may determine.

B911. The Ethics Committee may, from time to time, establish procedures not inconsistent with these Bylaws for the conduct of investigations. The Discipline Committee may, from time to time, establish procedures not inconsistent with these Bylaws for the conduct of hearings, and the Board may similarly establish procedures for the conduct of appeals.

Public Practice

B1001. Public Practice policies shall be determined by the Board.

B1002. The Practice Review Committee shall:

(a) cause a practice review to be conducted within **twelve** months of initial registration of every Member registered as a Registered Public Practitioner;

(b) cause a practice review to be conducted at least once every **three** years of every Registered Public Practitioner; and

(c) report on the findings of the practice review.

B1003. On request of a Panel of the Discipline Committee, the Practice Review Committee shall conduct a review of a Member and report to the Member and the Panel on the individual's professional standards.

B1004. The Practice Review Committee shall file a complaint to the Ethics Committee regarding any Member who does not comply with the changes required by the Practice Review Committee within the time specified.

B1005. Practice reviews shall be conducted by Members engaged or employed for that purpose.

B1006. The Practice Review Committee shall have the power to require a Registered Public Practitioner to:

(a) produce any books, documents, working or other papers in the individual's possession, custody or control except financial records for the practice under review; and
(b) meet the level of practice standards as recommended by the Association.

Where a Panel orders a review of a Member's practice under Bylaw B905(h), no records are excluded.