

# BILL

No. 112

## An Act respecting the Accounting Profession and the Institute of Chartered Professional Accountants of Saskatchewan and making consequential amendments to other Acts

### TABLE OF CONTENTS

1	Short title	36	Suspension
2	Interpretation	37	Appeal to board
		38	Appeal to court
		39	Effect of appeal
		40	Effect of suspension or expulsion
		41	Reinstatement
			GENERAL
		42	Immunity
		43	Order prohibiting contravention
		44	Order re persons not compellable
		45	Offence and penalty
		46	Limitation of prosecution
		47	Report of termination
		48	Review by Legislative Assembly
		49	Record of revocation and notification
		50	Annual register
		51	Annual report
		52	Compliance
		53	Service of notices, etc.
			REPEAL, TRANSITIONAL, CONSEQUENTIAL AMENDMENTS AND COMING INTO FORCE
		54	S.S. 1994, c.C-4.11 repealed
		55	S.S. 2000, c.C-4.111 repealed
		56	S.S. 1986, c.C-7.1 repealed
		57	R.S.S. 1978, c.I-3 repealed
		58	Initial board
		59	Use of legacy designation
		60	Transitional—disciplinary process
		61	Suspended persons
		62	Transitional—registration of persons who resigned or were expelled
		63	Transitional—dissolution, assets and liabilities, etc.
		64	Transitional—transfer of employees
		65	S.S. 1986, c.A-28.1 amended
		66	S.S. 2002, c.C-11.1 amended
		67	S.S. 1996, c.E-6.01, section 222 amended
		68	S.S. 2007, c.M-20.1, section 52 amended
		69	S.S. 2005, c.M-36.1 amended
		70	S.S. 2010, c.N-5.2 amended
		71	S.S. 1983, c.P-30.01 amended
		72	S.S. 1994, c.S-18.2, section 25.6 amended
		73	R.S.S. 1978, c. S-26, section 86.2 amended
		74	S.S. 2009, c.T-23.01 amended
		75	Coming into force
3	INSTITUTE		
3	Institute established		
4	Duty and objects of institute		
5	Property		
6	Registrants		
7	Meetings		
	BOARD		
8	Board		
9	Public appointees		
10	Resignation		
11	Vacancy on the board		
12	Officers and employees		
13	Committees		
	BYLAWS		
14	Procedures		
15	Bylaws		
16	Filing of bylaws		
	MEMBERSHIP AND REGISTRATION		
17	Registration, licence to practise		
18	Professional accounting		
19	Register		
20	Registration		
21	Delegation and review		
	PROHIBITION		
22	Protection of title and designation		
	DISCIPLINE		
23	Interpretation re discipline provisions		
24	Proceedings against former registrants		
25	Professional incompetence		
26	Professional misconduct		
27	Professional conduct committee		
28	Investigation		
29	Temporary or preliminary suspension		
30	Discipline committee		
31	Discipline hearing		
32	Disciplinary powers		
33	Continuity of committee		
34	Criminal conviction		
35	Duty to report		

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(Assented to \_\_\_\_\_ )

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

**Short title**

1 This Act may be cited as *The Accounting Profession Act*.

**Interpretation**

2 In this Act:

- (a) **“administrative bylaw”** means a bylaw made for a purpose set out in subsection 15(1);
- (b) **“board”** means the board of the institute;
- (c) **“business day”** means a day other than a Saturday, Sunday or holiday;
- (d) **“bylaws”** means the valid and subsisting bylaws of the institute;
- (e) **“candidate”** means an individual who is registered with the institute and enrolled in an education program approved by the institute;
- (f) **“court”** means the Court of Queen’s Bench;
- (g) **“fellow member”** means a member who is awarded a fellowship of the institute;
- (h) **“firm”** means any of the following that provides or provide, through one or more members, directly or through another person, services as a professional accountant to or on behalf of the public:
  - (i) a sole proprietorship;
  - (ii) a partnership;
  - (iii) a corporation;
  - (iv) two or more members holding themselves out as practising in association;
  - (v) any other business entity;
- (i) **“institute”** means the institute established pursuant to section 3;
- (j) **“licence”** means a granting of rights to provide professional accounting services to the public as a professional accountant in Saskatchewan;
- (k) **“member”** means an individual whose registration is in good standing;
- (l) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (m) **“person”** includes a partnership;
- (n) **“register”** means the register kept pursuant to section 19;
- (o) **“registrant”** means a person that holds a valid registration and includes a member, firm and candidate;
- (p) **“registrar”** means the registrar appointed pursuant to section 12;

(q) “**regulatory bylaw**” means a bylaw made for a purpose set out in subsection 15(2);

(r) “**suspended registrant**” means a person whose registration with the institute has been suspended.

## INSTITUTE

### **Institute established**

**3**(1) The Institute of Chartered Professional Accountants of Saskatchewan – Institut des comptables professionnels agréés du Saskatchewan is established as a corporation.

(2) The institute may operate under the name CPA Saskatchewan.

### **Duty and objects of institute**

**4**(1) It is the duty of the institute at all times:

(a) to serve and protect the public; and

(b) to exercise its powers and discharge its responsibilities in the public interest.

(2) The objects of the institute are:

(a) to regulate the practice of the profession and to govern the registrants in accordance with this Act and the bylaws; and

(b) to assure the public of the knowledge, skill, proficiency and competency of registrants in the practice of professional accounting and other services provided by registrants.

### **Property**

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

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

(3) The institute 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.

### **Registrants**

**6** The registrants of the institute consist of:

(a) the persons who are members or students of The Institute of Chartered Accountants of Saskatchewan pursuant to *The Chartered Accountants Act, 1986* on the day before this Act comes into force;

(b) the persons who are members or students of the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan pursuant to *The Management Accountants Act* on the day before this Act comes into force;

(c) the persons who are members or students of the Certified General Accountants Association of Saskatchewan pursuant to *The Certified General Accountants Act, 1994* on the day before this Act comes into force; and

(d) the persons who are registered with the institute pursuant to this Act and the bylaws.

### Meetings

7(1) An annual meeting of the institute 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 institute 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 registrar shall send a notice of an annual meeting or special meeting to each member in the manner prescribed in the bylaws.

(5) The registrar shall give notice of a special meeting within 60 days after a resolution or demand for a special meeting.

## BOARD

### Board

8(1) The board shall govern and manage the affairs of the institute and the regulation of registrants.

(2) Subject to section 58, the board consists of:

(a) the number of members prescribed in the bylaws elected by members in accordance with this Act and the bylaws; and

(b) the persons appointed pursuant to section 9.

(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 amounts 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.

### Public appointees

9(1) The Lieutenant Governor in Council may appoint two persons who reside in Saskatchewan as members of the board.

(2) If 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.

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- (4) A member of the board appointed pursuant to this section ceases to hold office if that 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.
  - (6) At least one member of the board appointed pursuant to this section is to 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 institute shall remunerate and reimburse for expenses the members of the board appointed pursuant to this section at the rate determined by bylaw.

**Resignation**

- 10(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 9 may resign by giving written notice of his or her resignation to the minister.
- (3) The resignation of a member of the board is effective on the date stated on the written notice or, if no date is stated:
  - (a) in the case of the resignation of an elected member, on the date the written notice is received by the board; or
  - (b) in the case of the resignation of a member of the board appointed pursuant to section 9, on the date the written notice is received by the minister.

**Vacancy on the board**

- 11(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; and
  - (b) the day 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.
- (3) If the registration of a member serving as an elected member of the board is suspended, the member's powers and duties as an elected member of the board are suspended for the same period.
- (4) If a member serving as an elected member of the board is expelled from the institute, the member ceases to be an elected member of the board on the day the member is expelled.

**Officers and employees**

- 12(1)** The officers of the institute 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 registrar.
- (3) The board may engage any employees that it considers necessary to carry out the duties and functions of the institute.
- (4) Subject to this Act and the bylaws, the board shall determine the duties, responsibilities and remuneration of employees of the institute.

**Committees**

- 13(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 the board has established pursuant to subsection (1).
- (3) Subject to this Act and the bylaws, the board, on any 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).
- (4) The board shall not delegate the power to make bylaws.
- (5) Subject to this Act and the bylaws, a committee may establish its own procedures.

**BYLAWS****Procedures**

- 14(1)** The board, with the approval of not less than a two-thirds majority of the members of the board, may make bylaws for any purpose set out in section 15.
- (2) The registrar shall notify each registrant of each bylaw made pursuant to subsection (1) within 150 days after the bylaw is made.
- (3) Failure to comply with subsection (2) does not invalidate a bylaw.
- (4) No regulatory bylaw made by the board comes into force until it is:
- (a) approved by the minister pursuant to section 16; and
  - (b) published in the Gazette.
- (5) An administrative bylaw comes into force on the later of:
- (a) the day on which it is filed pursuant to subsection 16(4); and
  - (b) the date specified in the bylaw.

**Bylaws**

- 15(1)** Subject to this Act, administrative bylaws may be made pursuant to section 14 for the following purposes:
- (a) prescribing the seal of the institute;
  - (b) providing for the execution of documents by the institute;
  - (c) respecting the banking and financial dealings of the institute;

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- (d) fixing the fiscal year of the institute and providing for the audit of the accounts and transactions of the institute;
  - (e) respecting the management of the property of the institute;
  - (f) prescribing the number and terms of office of elected members of the board;
  - (g) prescribing the terms of office for the initial board appointed pursuant to section 58 and the terms and conditions pursuant to which the initial board may fill any vacancy that occurs in the initial board;
  - (h) prescribing the officers of the institute and governing the procedure for the appointment, election or removal of those officers;
  - (i) prescribing the duties of members of the board and of the officers and employees of the institute;
  - (j) prescribing the remuneration and reimbursement for expenses for members of the board and committee members;
  - (k) governing the procedures for the election of members of the board;
  - (l) prescribing the organization, powers and procedures of the board and regulating the board in the performance of its duties;
  - (m) respecting the holding and procedures of meetings of the board and annual and special meetings of the institute;
  - (n) respecting registration, licensing and other fees payable to the institute, the times of payment and penalties for late payment, including authorizing the board to make rules respecting fees;
  - (o) providing for the receipt, management and investment of contributions, donations or bequests to the institute;
  - (p) establishing and governing scholarships, bursaries and prizes;
  - (q) regulating joint participation by the institute with any educational institution or any person, group, association or organization having goals or objectives similar to those of the institute;
  - (r) establishing any committees that the board considers necessary, prescribing the manner of election, appointment or removal of committee members, determining the duties of committees and establishing procedures for the operation of committees;
  - (s) governing the retention and destruction of information and documents in the possession of the institute, the board, any committee or any officer obtained, prepared or maintained for the purposes of this Act or the bylaws;
  - (t) providing for any other thing that is necessary for the effective administration of the institute.
- (2) Subject to this Act, regulatory bylaws may be made pursuant to section 14 for the following purposes:
- (a) prescribing the qualifications, standards and tests of competency for:
    - (i) the registration of persons or any category of persons as registrants;
    - (ii) the issuing of licences;

- (b) respecting:
  - (i) the procedures for registration of persons or any category of persons as registrants;
  - (ii) the procedures for the issuing of licences;
  - (iii) the terms and conditions of registrations and licences;
  - (iv) authorizing the board to make rules respecting the matters mentioned in subclauses (i) to (iii);
- (c) setting standards of competency and proficiency of registrants;
- (d) providing standards and rules of professional conduct for registrants;
- (e) setting standards regarding the manner and method of practice of members and firms;
- (f) prescribing procedures for:
  - (i) the review, investigation and disposition of complaints by the professional conduct committee or the mediation of complaints alleging that a registrant is guilty of professional misconduct or professional incompetence; and
  - (ii) hearings by the discipline committee of complaints alleging that a registrant is guilty of professional misconduct or professional incompetence;
- (g) respecting:
  - (i) for the purposes of subsection 21(4), the review by the board of a decision of the registrar;
  - (ii) the inspection of the practice of members and firms;
  - (iii) the review and resolution by the institute of matters in dispute involving a registrant;
  - (iv) the review by the institute of the administration of assets held in trust by registrants; and
  - (v) authorizing the board to make additional, supplementary rules respecting matters mentioned in subclauses (i) to (iv);
- (h) establishing categories of registrants in the institute and prescribing the obligations, rights and privileges of each category;
- (i) respecting the accounting education programs and practical experience required to be successfully completed for the purposes of registration pursuant to this Act;
- (j) prescribing the circumstances under which registrants are required to attend re-entry education programs and courses and approving programs and courses for that purpose;
- (k) setting standards for continuing education and the participation of members in continuing education;
- (l) governing the reinstatement of a member who has been expelled;
- (m) setting requirements for maintenance of registration;



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- (n) establishing categories of practice and prescribing the registration or licensing requirements for each category and the practising rights and privileges associated with each category;
  - (o) regulating advertising by registrants;
  - (p) prescribing the number of members required to demand a special meeting of the institute;
  - (q) governing persons:
    - (i) who practise pursuant to a restricted registration or a restricted licence;
    - (ii) whose registration or licence is suspended;
  - (r) respecting the programs of liability protection that a member or firm is required to obtain, including authorizing the board to make rules respecting those programs;
  - (s) respecting the register, including the form, content and maintenance of the register and the information to be provided by registrants for the purpose of the register, and including authorizing the board to make additional rules respecting those matters;
  - (t) respecting the reporting and publication of decisions and reports of the board and committees;
  - (u) respecting the types and service of notices that may be served electronically;
  - (v) establishing programs for the assessment of the competency of members;
  - (w) defining activities that constitute a conflict of interest and prohibiting the participation of registrants in those activities;
  - (x) prescribing the use by members of designations and initials granted to members pursuant to this Act;
  - (y) governing the suspension, cancellation, revocation and reinstatement of a registration or licence;
  - (z) governing information and documents relevant to the objects of the institute that registrants must submit to the institute and prescribing the requirements and timing of those submissions;
  - (aa) governing the disclosure of confidential information obtained, prepared or maintained for the purposes of this Act or the bylaws;
  - (bb) governing the resignation of an individual from membership;
  - (cc) governing the granting or removal of the title “fellow member of the institute” or of honorary membership and the use of the designation granted to the fellow member or honorary member, as the case may be;
  - (dd) prescribing any other matters considered necessary for the better carrying out of this Act.

**Filing of bylaws**

**16(1)** The institute shall file with the minister two copies, certified by the registrar to be true copies, of:

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

(2) If the minister does not advise the institute in writing within 90 days after 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) If 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 registrar to be true copies, of the regulatory bylaw or amendment.

(4) Within 30 days after an administrative bylaw or an amendment to an administrative bylaw is made, the board shall file with the Director of Corporations two copies, certified by the registrar to be true copies, of the administrative bylaw or amendment.

(5) If an administrative bylaw or an amendment to an administrative bylaw is not filed within the 30-day period mentioned in subsection (4), the administrative bylaw or amendment is deemed to be revoked on the expiration of the period.

**MEMBERSHIP AND REGISTRATION****Registration, licence to practise**

**17** The board may, in accordance with this Act and the bylaws:

- (a) register individuals as members;
- (b) register persons as firms;
- (c) issue licences to members and firms; and
- (d) register individuals as candidates.

**Professional accounting**

**18(1)** The practice of professional accounting comprises one or more of the following services:

- (a) performing an audit engagement and issuing an auditor's report in accordance with the standards of professional practice published by Chartered Professional Accountants of Canada, as amended from time to time, or an audit engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;
- (b) performing any other assurance engagement and issuing an assurance report in accordance with the standards of professional practice published by Chartered Professional Accountants of Canada, as amended from time to time, or an assurance engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;

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- (c) issuing any form of certification, declaration or opinion with respect to information related to a financial statement or any part of a financial statement, on the application of:
- (i) financial reporting standards published by Chartered Professional Accountants of Canada, as amended from time to time;
  - (ii) specified auditing procedures in accordance with standards published by Chartered Professional Accountants of Canada, as amended from time to time.
- (2) No person who is neither a licensed member nor a licensed firm shall provide or perform services mentioned in subsection (1).
- (3) Subsection (2) does not apply to:
- (a) a registrant under the direct supervision and control of a licensed member;
  - (b) an employee in relation to services provided to his or her employer or in his or her capacity as an employee of an employer that is not a firm;
  - (c) a person providing advice based directly on a declaration, certification or opinion of a licensed member;
  - (d) a person providing a service for no gain and without hope of reward;
  - (e) a person performing a service for academic research or teaching purposes and not for the purpose of providing advice to a particular person;
  - (f) a person acting pursuant to the authority of any other Act.

**Register**

- 19(1)** In accordance with the bylaws, the board shall keep a register in which the name, address and category of registration of every registrant is recorded.
- (2) The register is to be:
- (a) kept at the head office of the institute; and
  - (b) open for inspection by all persons, without fee, during normal office hours of the institute.
- (3) Any statement containing information from the register purporting to be certified by the registrar is admissible in evidence as proof, in the absence of evidence to the contrary, of the information in the statement, without proof of the registrar's appointment or signature.

**Registration**

- 20(1)** The board may register as a candidate an individual who:
- (a) applies in the form and manner specified by the board;
  - (b) pays the fees established in accordance with the bylaws; and
  - (c) complies with the bylaws with respect to registration as a candidate.
- (2) The board may register as a member an individual who:
- (a) applies in the form and manner specified by the board;
  - (b) has paid the fees established in accordance with the bylaws; and

- (c) is either:
  - (i) registered as the equivalent of a professional accountant in good standing pursuant to the legislation of another jurisdiction in Canada; or
  - (ii) a candidate who has complied with the bylaws with respect to registration as a member.
- (3) The board may register a firm that:
  - (a) applies in the form and manner specified by the board;
  - (b) has paid the fees established in accordance with the bylaws; and
  - (c) has complied with the bylaws with respect to registration as a firm.
- (4) The board may issue a licence to practise to a member or firm that:
  - (a) applies in the form and manner specified by the board;
  - (b) has paid the fees established in accordance with the bylaws;
  - (c) has demonstrated to the satisfaction of the board competence and proficiency in an area of practice related to the request for licensure; and
  - (d) has complied with the bylaws with respect to licensing.
- (5) The board may restrict to the areas of practice in which competence and proficiency has been demonstrated:
  - (a) the licence of a member;
  - (b) the registration or licence of a firm.

**Delegation and review**

- 21(1)** The board may delegate all or any of the following to the registrar:
- (a) the power to register persons as members, firms and candidates;
  - (b) the power to issue licences to members and firms.
- (2) If a power is delegated pursuant to this section, the exercise of that power by the registrar 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 registrar 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 registrar to exercise the power in a manner that the board considers appropriate; or
  - (b) confirm the registrar's decision.
- (6) On a review pursuant to subsection (4), the person aggrieved by the decision of the registrar 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.

## PROHIBITION

**Protection of title and designation**

**22(1)** No person other than a member or firm shall use the title “professional accountant”, or the designation “Chartered Professional Accountant” or “Comptable Professionnel Agréé” or the initials “CPA” or any designation, title, initials or description, abbreviated or otherwise, to imply that the person is a member or a firm, as the case may be.

(2) No person other than a member who is authorized to use the designation shall use the title “Fellow Chartered Professional Accountant” or “Collègues comptable professionnel agréé” or the initials “FCPA” or any designation, title, initials or description, abbreviated or otherwise, to imply that the person is a fellow member of the institute.

(3) No person other than a member who is authorized to use the designation in accordance with section 59 and the bylaws shall use the designations “Certified General Accountant”, “Certified Management Accountant” or “Chartered Accountant” or the initials “CGA”, “CMA”, “CA”, “FCGA”, “FCMA” or “FCA” to imply that the person is or was a member of the Certified General Accountants Association of Saskatchewan, the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan or The Institute of Chartered Accountants of Saskatchewan, as those bodies existed on the day before the coming into force of this Act.

(4) No person other than a member shall use the title “Accredited Public Accountant”, “Certified Public Accountant” or “Registered Industrial Accountant” or the initials “AAPA”, “ACA”, “APA”, “FAPA” or “RIA” to imply that the person is a member.

## DISCIPLINE

**Interpretation re discipline provisions**

**23** In sections 24 to 41:

- (a) **“firm”** includes a former firm;
- (b) **“member”** includes a former member; and
- (c) **“registrant”** includes a former registrant.

**Proceedings against former registrants**

**24(1)** No proceedings conducted pursuant to this Act shall be commenced against a former registrant more than six years after the day he or she became a former registrant.

(2) For the purposes of this section, a proceeding is commenced when the professional conduct committee, pursuant to subsection 28(1), is requested by the board to consider a complaint or is in receipt of a written complaint alleging that a registrant is guilty of professional misconduct or professional incompetence.

**Professional incompetence**

**25** Professional incompetence is a question of fact, but the display by a member of a lack of knowledge, skill or judgment or a disregard for the welfare of a member of the public served by the profession of a nature or to an extent that demonstrates that the member is unfit to:

- (a) continue in the practice of the profession; or
- (b) provide one or more services ordinarily provided as a part of the practice of the profession;

is professional incompetence within the meaning of this Act.

**Professional misconduct**

**26** Professional misconduct is a question of fact, but any matter, conduct or thing, whether or not disgraceful or dishonourable, is professional misconduct within the meaning of this Act if:

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

**Professional conduct committee**

**27(1)** The professional conduct committee is established consisting of at least five persons appointed by the board.

(2) No member of the discipline committee or the board is eligible to be a member of the professional conduct committee.

**Investigation**

**28(1)** If the professional conduct committee is requested by the board to consider a complaint or is in receipt of a written complaint alleging that a registrant is guilty of professional misconduct or professional incompetence, the committee shall:

- (a) review the complaint; and
- (b) investigate the complaint by taking any steps the committee considers necessary, including summoning before it the member, the candidate, or a firm represented by a member authorized to represent the firm, whose conduct is the subject of the complaint or assessing the member's or candidate's competence.

(2) On completion of its investigation, the professional conduct committee shall make a written report to the discipline committee recommending:

- (a) that the discipline committee hear and determine the formal complaint set out in the written report; or
- (b) that no further action be taken with respect to the matter under investigation because:
  - (i) the matter has been resolved with the consent of the complainant and the registrant who is the subject of the investigation; or
  - (ii) in the opinion of the professional conduct committee, no further action is warranted on the facts of the case.

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- (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 decision of the majority of the professional conduct committee is the decision of the committee and a record of the decision is required.
- (5) The professional conduct committee shall provide, or cause the registrar to provide:
- (a) a copy of a written report made pursuant to clause (2)(b) to:
    - (i) the board; and
    - (ii) the registrant whose conduct is the subject of the complaint mentioned in subsection (1); and
  - (b) a copy or detailed summary of the written report made pursuant to clause (2)(b) to the complainant, containing the matters that will inform the complainant of the contents of the written report.

**Temporary or preliminary suspension**

- 29(1)** If the professional conduct committee is of the opinion that, on the basis of the allegations or the nature of the case, a registrant's registration, licence or registration and licence should be suspended or a registrant should be prohibited from performing any practice or procedure pending the outcome of an investigation or hearing, it may, with the prior approval of the board, apply to a judge of the court for an order:
- (a) suspending the registration, licence or registration and licence of the registrant whose conduct is the subject of an investigation pursuant to subsection 28(1) or against whom a formal complaint has been made pursuant to clause 28(2)(a); or
  - (b) temporarily prohibiting the registrant described in clause (a) from performing any specified practice or procedure.
- (2) An order of suspension or prohibition shall not extend past the earliest of the following:
- (a) 90 days after the date of the order;
  - (b) the date of a report of the professional conduct committee made pursuant to clause 28(2)(b);
  - (c) if the discipline committee finds that a registrant is not guilty of professional misconduct or professional incompetence, the day of its decision;
  - (d) if the discipline committee finds that a registrant is guilty of professional misconduct or professional incompetence, the day that an order is made pursuant to section 32.
- (3) The professional conduct committee may apply to the court for an extension of an order of suspension or prohibition made pursuant to subsection (1).

**Discipline committee**

**30(1)** The discipline committee is established consisting of at least five persons appointed by the board, at least one of whom is a member of the board appointed pursuant to section 9.

(2) No member of the professional conduct committee is eligible to be appointed as a member of the discipline committee.

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

**Discipline hearing**

**31(1)** If a report of the professional conduct committee recommends that the discipline committee hear and determine a formal complaint, the registrar shall, at least 10 business days before the day on which the discipline committee is to sit:

(a) send a copy of the formal complaint to the registrant whose conduct is the subject of the hearing; and

(b) serve notice on the registrant whose conduct is the subject of the hearing of the date, time and place of the hearing.

(2) The professional conduct committee shall direct the prosecution of the formal complaint and for that purpose may employ, at the expense of the institute, any legal or other assistance that it considers necessary.

(3) Members of the professional conduct committee shall not participate in any other manner in the hearing of the formal complaint except as witnesses when required.

(4) The discipline committee shall hear the formal complaint and shall determine whether or not the registrant 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.

(5) The discipline committee may accept any evidence that it considers appropriate and is not bound by rules of law concerning evidence.

(6) The discipline committee may employ, at the expense of the institute, any legal or other assistance that it considers necessary, and the registrant whose conduct is the subject of the hearing, at his or her own expense, may be represented by counsel.

(7) The testimony of witnesses is to be under oath or affirmation administered by the chairperson of the discipline committee.

(8) 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.

(9) On application and payment of the appropriate fee, the local registrar of the court at any judicial centre shall issue writs of *subpoena ad testificandum* or *subpoena duces tecum* to:

(a) a registrant whose conduct is the subject of a hearing pursuant to this Act;

(b) a member of the professional conduct committee;

(c) a member of the discipline committee.



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- (10) If a writ issued pursuant to subsection (9) is disobeyed, the proceedings and penalties are those applicable in civil cases in the court.
- (11) If the registrant 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 the registrant's absence.
- (12) If, during the course of a hearing, the evidence shows that the registrant 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 notify the registrant of that fact.
- (13) Subject to subsection (14), if the discipline committee proposes to amend, add to or substitute the charge in the formal complaint, the discipline committee shall adjourn the hearing for any period that the discipline committee considers sufficient to give the registrant an opportunity to prepare a defence to the amended formal complaint.
- (14) After hearing and considering any submissions on behalf of the professional conduct committee, the discipline committee may continue the hearing if the registrant consents to continue the hearing.
- (15) The person, if any, who made the complaint pursuant to section 28:
- (a) is to be advised orally or in writing by the registrar of the date, time and place of the hearing; and
  - (b) subject to subsection (17), is entitled to attend the hearing.
- (16) Subject to subsection (17), the discipline committee shall conduct all hearings in public.
- (17) The discipline committee may exclude members of the public and the complainant from any part of the hearing if the committee is of the opinion that evidence brought in the presence of the person or persons to be excluded will unduly violate the privacy of a person other than the registrant whose conduct is the subject of the hearing.

### **Disciplinary powers**

- 32(1)** If the discipline committee finds a registrant guilty of professional misconduct or professional incompetence, it may make one or more of the following orders as applicable to a member, a firm or a candidate, as the case may be:
- (a) that the registrant be expelled from the institute and that the registrant's name be struck from the register;
  - (b) that the registrant's registration be suspended for a specified period;
  - (c) that the registrant's registration be suspended pending the satisfaction and completion of any conditions specified in the order;
  - (d) that the registrant's licence be suspended for a specific period;
  - (e) that the registrant's licence be suspended pending the satisfaction and completion of any conditions specified in the order;
  - (f) that the registrant may continue to practise only under conditions specified in the order;
  - (g) reprimanding the registrant;
  - (h) any other order that the discipline committee considers just.

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- (2) In addition to any order made pursuant to subsection (1), the discipline committee may order:
- (a) that the registrant pay to the institute, within a fixed period:
    - (i) a fine in a specified amount not exceeding \$50,000; and
    - (ii) the costs of the investigation and hearing into the registrant's conduct or competence and related costs, including the expenses of the professional conduct committee and the discipline committee and costs of legal services and witnesses;
  - (b) if a registrant fails to make payment in accordance with an order pursuant to clause (a), that the registrant's registration, licence or registration and licence be suspended; and
  - (c) if a registrant fails to make payment within one year after the last day of the fixed period specified in clause (a), that the registrant be expelled from the institute and that the registrant's name be struck from the register.
- (3) If a registrant fails to pay any fine or costs ordered pursuant to clause (2)(a), the registrar may file a statement certifying the amount of the fine or costs with a local registrar of the court.
- (4) A statement filed pursuant to subsection (3) may be enforced as a judgment of the court.
- (5) After the conclusion of its hearing pursuant to section 31, the discipline committee shall:
- (a) make its decision as soon as possible; and
  - (b) within 10 business days after the decision, send to the registrant whose conduct is the subject of the complaint and the person, if any, who made the complaint:
    - (i) a copy of its decision; and
    - (ii) if the discipline committee makes an order pursuant to this section, a copy of the order.
- (6) If a registrant is expelled from the institute or a registrant's registration, licence or registration and licence is suspended, the registrar shall strike the name of the registrant from the register or indicate the suspension on the register, as the case may be.
- (7) The discipline committee may inform a member's or candidate's employer of the order made against that member or candidate if that member or candidate has been found guilty of professional misconduct or professional incompetence.

#### **Continuity of committee**

**33** If an investigation is commenced by the professional conduct committee or a hearing is commenced by the discipline committee and the term of office of a member of the committee expires before the investigation or hearing is disposed of, the person may remain a member of the professional conduct committee or the discipline committee, as the case may be, for the purposes of completing the investigation or hearing, in the same manner as if the member's term of office had not expired.

**Criminal conviction**

- 34** The discipline committee may make any order pursuant to section 32, if:
- (a) the registrant has been convicted of an offence pursuant to the *Criminal Code*;
  - (b) a report of the professional conduct committee is made to the discipline committee respecting the conviction mentioned in clause (a);
  - (c) the discipline committee has given the registrant mentioned in clause (a) an opportunity to be heard; and
  - (d) the discipline committee finds that the conduct of the registrant giving rise to the conviction is professional misconduct.

**Duty to report**

- 35** If the professional conduct committee in its investigation pursuant to section 28 or the discipline committee at the conclusion of its hearing pursuant to section 31 believes that the registrant whose conduct is the subject of the investigation or hearing may be guilty of a criminal offence, the committee:
- (a) may immediately discontinue its investigation or hearing, as the case may be; and
  - (b) shall make a report of its findings to:
    - (i) the president of the institute; and
    - (ii) the Deputy Minister of Justice.

**Suspension**

- 36** A judge of the court, on the application of the board, may direct that a registrant's registration, licence or registration and licence be suspended pending the disposition of a criminal charge if:
- (a) a criminal charge is laid against the registrant; and
  - (b) the registrant has applied to the court for a stay of any disciplinary proceedings against the registrant.

**Appeal to board**

- 37(1)** A registrant may appeal the decision or any order of the discipline committee to the board by serving the registrar with a notice of appeal within 30 days after the decision or order is made if:
- (a) the registrant has been found guilty of professional misconduct or professional incompetence by the discipline committee; or
  - (b) the registrant is subject to an order made pursuant to section 34.
- (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 registrar shall file with the board a true copy of:
- (a) the formal complaint sent and notice served pursuant to section 31 or the report of the professional conduct committee pursuant to section 34;
  - (b) the transcript of the evidence presented to the discipline committee; and
  - (c) the decision and order of the discipline committee.

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- (4) The appellant or the appellant's lawyer or agent may obtain from the registrar 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 may:
- (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.
- (6) The board may make any order as to costs that it considers appropriate.
- (7) A member of the board who is a member of the discipline committee shall not participate in the hearing of an appeal pursuant to this section.

**Appeal to court**

**38** A registrant whose conduct is the subject of an order of the board pursuant to section 37 may appeal that order to a judge of the court within 30 days after the order of the board, and section 37 applies with any necessary modification.

**Effect of appeal**

**39(1)** Subject to subsection (2), the commencement of an appeal pursuant to section 37 or 38 does not stay the effect of the decision or order appealed from.

(2) On five days' notice to the registrar, the appellant may apply to the court for a stay of the decision or order appealed from, pending the disposition of the appeal.

**Effect of suspension or expulsion**

**40(1)** If a registrant's registration is suspended or the registrant is expelled from the institute pursuant to this Act, that registrant's rights and privileges as a registrant are removed for the period during which the registration is suspended or the registrant is expelled.

(2) If a registrant's licence is suspended, that registrant's practice rights and privileges under the licence are removed for the period during which the licence is suspended.

**Reinstatement**

**41(1)** A person who has been expelled from the institute 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) if it is satisfied that the person's subsequent conduct and any other facts warrant reinstatement, order that the person's registration be reinstated on any terms and conditions that the board considers appropriate; or
- (b) by order, refuse to reinstate the person's registration.

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- (4) If, on an application pursuant to subsection (1), the board refuses to reinstate the person's registration, 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 of registration;
  - (b) the past record of the appellant as shown by the books and records of the institute; 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 pursuant to subsection (1) is refused or whose appeal of a refusal is dismissed may make another application for reinstatement, based on new information, at any time.

## GENERAL

### **Immunity**

**42** No action lies or shall be commenced against members of the board, the professional conduct committee, the discipline committee, any member of any committee or any officer, employee or agent of the institute 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.

### **Order prohibiting contravention**

**43** On application by the institute, the court may grant an injunction enjoining any person from doing any act that contravenes section 18 or 22, notwithstanding any penalty that may be provided by this Act with respect to that contravention.

### **Order re persons not compellable**

**44** On application by the institute, the court may order that a person shall not in any civil proceeding be compelled to give evidence or testimony with respect to information or records obtained or maintained by the person in an inspection, investigation or disciplinary proceeding pursuant to this Act, if the information or records are not compellable pursuant to any other Act or law.

### **Offence and penalty**

**45** Every person who contravenes section 18 or 22 is guilty of an offence and liable on summary conviction to a fine of:

- (a) for a first offence, not more than \$5,000;
- (b) for a second offence, not more than \$10,000; and
- (c) for each subsequent offence, not more than \$20,000 or to imprisonment for a term of not more than six months, or to both.

**Limitation of prosecution**

**46** No prosecution for a contravention of section 18 or 22 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.

**Report of termination**

**47** Any employer who terminates for cause the employment of a member or candidate shall report the termination to the institute if the employer reasonably believes the cause is professional incompetence or professional misconduct.

**Review by Legislative Assembly**

**48(1)** One copy of every bylaw and amendment filed with the Director of Corporations pursuant to section 16 is to be laid before the Legislative Assembly by the minister responsible for the administration of *The Business Corporations Act* in accordance with *The Tabling of Documents Act, 1991*.

(2) If 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.

**Record of revocation and notification**

**49(1)** If 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:

- (a) forward two copies of the Votes and Proceedings to the Director of Corporations; and
- (b) advise him or her that the copies are forwarded pursuant to this subsection.

(2) On receipt of the copies mentioned in subsection (1), the Director of Corporations shall immediately:

- (a) file one of the copies with the bylaw or amendment to which it relates;
- (b) forward the other copy to the institute; and
- (c) advise the institute that the copy is forwarded pursuant to this subsection.

**Annual register**

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

- (a) the names of all registrants as at December 31 in the preceding year;
- (b) the addresses of the registrants mentioned in clause (a) as shown by the records of the institute; and
- (c) the respective dates of registration of the registrants mentioned in clause (a).

**Annual report**

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

**Compliance**

**52** Every registrant and suspended registrant shall comply with this Act and the bylaws.

**Service of notices, etc.**

**53(1)** Unless otherwise provided for in this Act or the bylaws, any notice or other document that is required to be served pursuant to this Act may 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 registrar.

(2) A notice or document sent by registered mail is deemed to have been served on the tenth business 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.

(3) If it is for any reason impractical to effect service of any documents in the manner provided for in subsection (1), the court may, on application that may be made *ex parte*, make an order for substituted service.

(4) A document served in accordance with the terms of an order mentioned in subsection (3) is deemed to have been properly served.

REPEAL, TRANSITIONAL, CONSEQUENTIAL AMENDMENTS  
AND COMING INTO FORCE

**S.S. 1994, c.C-4.11 repealed**

**54** *The Certified General Accountants Act, 1994* is repealed.

**S.S. 2000, c.C-4.111 repealed**

**55** *The Certified Management Accountants Act* is repealed.

**S.S. 1986, c.C-7.1 repealed**

**56** *The Chartered Accountants Act, 1986* is repealed.

**R.S.S. 1978, c.I-3 repealed**

**57** *The Management Accountants Act* is repealed.

**Initial board**

**58(1)** The initial board consists of:

- (a) seven persons appointed by the council of The Institute of Chartered Accountants of Saskatchewan as that body existed on the day before the coming into force of this Act;
- (b) six persons appointed by the council of the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan as that body existed on the day before the coming into force of this Act;

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- (c) one person appointed by the board of the Certified General Accountants Association of Saskatchewan as that body existed on the day before the coming into force of this Act;
  - (d) two persons appointed by the Lieutenant Governor in Council pursuant to section 9.
- (2) The persons appointed pursuant to clauses (1)(a) to (c) must have been members in good standing of the respective bodies mentioned in those clauses on the day before the coming into force of this Act.

**Use of legacy designation**

**59(1)** If a member uses the designation “Chartered Professional Accountant” or the initials “CPA” and the member was a member of The Institute of Chartered Accountants of Saskatchewan pursuant to *The Chartered Accountants Act, 1986* on the day before this Act comes into force:

(a) the member shall use the designation “Chartered Accountant” or the initials “CA” in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”, as the case may be, for a period of 10 years after this Act comes into force; and

(b) the member may use the designation “Chartered Accountant” or the initials “CA” in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”, as the case may be, at any time after the period specified in clause (a).

(2) If a member uses the designation “Chartered Professional Accountant” or the initials “CPA” and the member was a member of the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan pursuant to *The Management Accountants Act* on the day before this Act comes into force:

(a) the member shall use the designation “Certified Management Accountant” or the initials “CMA” in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”, as the case may be, for a period of 10 years after this Act comes into force; and

(b) the member may use the designation “Certified Management Accountant” or the initials “CMA” in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”, as the case may be, at any time after the period specified in clause (a).

(3) If a member uses the designation “Chartered Professional Accountant” or the initials “CPA” and the member was a member of the Certified General Accountants Association of Saskatchewan pursuant to *The Certified General Accountants Act, 1994* on the day before this Act comes into force:

(a) the member shall use the designation “Certified General Accountant” or the initials “CGA” in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”, as the case may be, for a period of 10 years after this Act comes into force; and

(b) the member may use the designation “Certified General Accountant” or the initials “CGA” in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”, as the case may be, at any time after the period specified in clause (a).



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(4) If a member was entitled to use the title “Fellow Chartered Accountant” and the initials “FCA” pursuant to *The Chartered Accountants Act, 1986* on the day before this Act comes into force:

(a) the member shall use the designation “Fellow Chartered Accountant” or the initials “FCA” in conjunction with the use of the designation “Fellow Chartered Professional Accountant” or the initials “FCPA”, as the case may be, for a period of 10 years after this Act comes into force; and

(b) at any time after the period specified in clause (a), the member may use:

(i) the designation “Fellow Chartered Accountant” or the initials “FCA” in conjunction with the use of the designation “Fellow Chartered Professional Accountant” or the initials “FCPA”; or

(ii) the designation “Fellow Chartered Professional Accountant” or the initials “FCPA.”

(5) If a member was entitled to use the title “Fellow Certified Management Accountant” and the initials “FCMA” pursuant to *The Management Accountants Act* on the day before this Act comes into force:

(a) the member shall use the designation “Fellow Certified Management Accountant” or the initials “FCMA” in conjunction with the use of the designation “Fellow Chartered Professional Accountant” or the initials “FCPA”, as the case may be, for a period of 10 years after this Act comes into force; and

(b) at any time after the period specified in clause (a), the member may use:

(i) the designation “Fellow Certified Management Accountant” or the initials “FCMA” in conjunction with the use of the designation “Fellow Chartered Professional Accountant” or the initials “FCPA”; or

(ii) the designation “Fellow Chartered Professional Accountant” or the initials “FCPA.”

(6) If a member was entitled to use the title “Fellow Certified General Accountant” and the initials “FCGA” pursuant to *The Certified General Accountants Act, 1994* on the day before this Act comes into force:

(a) the member shall use the designation “Fellow Certified General Accountant” or the initials “FCGA” in conjunction with the use of the designation “Fellow Chartered Professional Accountant” or the initials “FCPA”, as the case may be, for a period of 10 years after this Act comes into force; and

(b) at any time after the period specified in clause (a), the member may use:

(i) the designation “Fellow Certified General Accountant” or the initials “FCGA” in conjunction with the use of the designation “Fellow Chartered Professional Accountant” or the initials “FCPA”; or

(ii) the designation “Fellow Chartered Professional Accountant” or the initials “FCPA.”

#### **Transitional—disciplinary process**

**60** Any proceedings commenced with respect to the investigation or discipline of alleged professional misconduct or professional incompetence pursuant to *The Chartered Accountants Act, 1986*, *The Management Accountants Act* or *The Certified General Accountants Act, 1994*, respectively are continued pursuant to this Act, and the provisions of this Act apply, with any necessary modification, to those proceedings.

**Suspended persons**

**61(1)** Each of the following persons is to be recorded as a suspended registrant of the institute in the register:

- (a) a person who is suspended as a member of The Institute of Chartered Accountants of Saskatchewan on the day before the coming into force of this Act;
  - (b) a person who is suspended as a member of the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan on the day before the coming into force of this Act;
  - (c) a person who is suspended as a member of the Certified General Accountants Association of Saskatchewan on the day before the coming into force of this Act.
- (2) The board shall prescribe by bylaw the conditions that, in addition to the conditions imposed in the order of suspension, must be met by a person mentioned in subsection (1) in order for that person to be reinstated and registered as a member.

**Transitional—registration of persons who resigned or were expelled**

**62(1)** The board may, on application, register as a member the following:

- (a) a person who had resigned or was expelled as a member of The Institute of Chartered Accountants of Saskatchewan and was not a member of that body on the day before the coming into force of this Act;
  - (b) a person who had resigned or was expelled as a member of the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan and was not a member of that body on the day before the coming into force of this Act;
  - (c) a person who had resigned or was expelled as a member of the Certified General Accountants Association of Saskatchewan and was not a member of that body on the day before the coming into force of this Act.
- (2) The board may specify any restrictions or conditions on the registration of a person pursuant to subsection (1).

**Transitional—dissolution, assets and liabilities, etc.**

**63(1)** The Institute of Chartered Accountants of Saskatchewan, the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan and the Certified General Accountants Association of Saskatchewan are dissolved.

(2) Any assets and liabilities of The Institute of Chartered Accountants of Saskatchewan, the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan and the Certified General Accountants Association of Saskatchewan, as those bodies existed on the day before the coming into force of this Act, are transferred to and vest in the institute.

(3) All agreements entered into by The Institute of Chartered Accountants of Saskatchewan, the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan and the Certified General Accountants Association of Saskatchewan, as those bodies existed on the day before the coming into force of this Act, are assigned to the institute.

(4) No action, appeal, application or other proceeding being carried on or power or remedy being exercised with respect to the operations of The Institute of Chartered Accountants of Saskatchewan, the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan and the Certified General Accountants Association of Saskatchewan, as those bodies existed on the day before the coming into force of this Act, is to be discontinued or abated on account of this Act, but may be continued in the name of the institute, and the institute has the same rights, is subject to the same liabilities and shall pay or receive the same costs as if the action, appeal, application or other proceeding had been commenced or defended in the name of the institute.

#### **Transitional—transfer of employees**

**64(1)** Notwithstanding any Act, law or provision of a contract, for the purpose of facilitating the administration and enforcement of this Act and the bylaws, the board may transfer any employees of The Institute of Chartered Accountants of Saskatchewan, the Society of Management Accountants of Saskatchewan – La Société des Comptables en Management du Saskatchewan and the Certified General Accountants Association of Saskatchewan, as those bodies existed on the day before the coming into force of this Act, to and cause them to become employees of the institute.

(2) Notwithstanding any Act, law or provision of a contract, any transfer described in subsection (1):

- (a) does not constitute the abolition or termination of any position or job;
- (b) does not require any advance notice, including any notice that may be required pursuant to any Act, law or provision of a contract; and
- (c) does not constitute constructive dismissal of any person or a breach of contract.

#### **S.S. 1986, c.A-28.1 amended**

**65(1)** *The Assessment Management Agency Act* is amended in the manner set forth in this section.

**(2) Subsection 19(1) is repealed and the following substituted:**

“(1) The agency shall appoint an auditor who is a member in good standing of a recognized accounting profession that is regulated by an Act to audit the books, records, accounts and financial statements of the agency annually, including the schedule of expenditures mentioned in subclause 20(1)(b)(ii)”.

**(3) Subclause 20(1)(b)(i) amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

#### **S.S. 2002, c.C-11.1 amended**

**66(1)** *The Cities Act* is amended in the manner set forth in this section.

**(2) Clause 125(1)(c) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**(3) Subsection 155(1) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

(4) **Clause 158(b) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

(5) **Subsection 159(1) is repealed and the following substituted:**

“(1) A council shall appoint an auditor for the city who is a member in good standing of a recognized accounting profession that is regulated by an Act”.

(6) **Subsection 160(1) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**S.S. 1996, c.E-6.01, section 222 amended**

**67 Subsection 222(1) of *The Election Act, 1996* is repealed and the following substituted:**

“(1) For the purposes of this Part, a person or firm is eligible to be appointed an auditor only if the person is, or, in the case of the firm, if the firm has at least one partner who is, a member in good standing of a recognized accounting profession that is regulated by an Act”.

**S.S. 2007, c.M-20.1, section 52 amended**

**68 Subsection 52(1) of *The Mortgage Brokerages and Mortgage Administrators Act* is amended by striking out “as set out in the *Canadian Institute of Chartered Accountants’ Handbook*”:**

(a) **in clause (a); and**

(b) **in clause (b);**

**and in each case substituting “published by Chartered Professional Accountants of Canada”.**

**S.S. 2005, c.M-36.1 amended**

**69(1) *The Municipalities Act* is amended in the manner set forth in this section.**

(2) **Clause 152(1)(c) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

(3) **Subsection 185(1) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

(4) **Clause 187(b) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

(5) **Subsection 189(1) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**S.S. 2010, c.N-5.2 amended**

**70(1)** *The Northern Municipalities Act, 2010* is amended in the manner set forth in this section.

**(2) Subsection 47(4) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**(3) Subsection 48(1) is repealed and the following substituted:**

“(1) The board shall appoint an auditor for the board who is a member in good standing of a recognized accounting profession that is regulated by an Act”.

**(4) Clause 170(1)(c) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**(5) Subsection 207(1) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**(6) Clause 209(b) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**(7) Subsection 210(1) is repealed and the following substituted:**

“(1) A council shall appoint an auditor for the municipality who is a member in good standing of a recognized accounting profession that is regulated by an Act”.

**(8) Subsection 211(1) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**S.S. 1983, c.P-30.01 amended**

**71(1)** *The Provincial Auditor Act* is amended in the manner set forth in this section.

**(2) Section 6 is repealed and the following substituted:**

**“Qualifications of provincial auditor, acting provincial auditor**

**6** No person is eligible to be appointed as provincial auditor or as acting provincial auditor unless he or she is a member in good standing of the Institute of Chartered Professional Accountants of Saskatchewan – Institut des comptables professionnels agréés du Saskatchewan.

**“Provincial auditor deemed a firm**

**6.1** For the purposes of *The Accounting Profession Act*, the provincial auditor is deemed to be a firm, and that Act applies, with any necessary modification, to the provincial auditor”.

**(3) Subsection 11(3) is amended by striking out “the Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**

**(4) Section 26.1 is repealed and the following substituted:**

**“Change in auditor**

**26.1** If the auditor of a Crown agency or Crown-controlled corporation has been changed, the new auditor and the previous auditor shall deal with the transition in accordance with the rules of professional conduct as established from time to time by the Institute of Chartered Professional Accountants of Saskatchewan – Institut des comptables professionnels agréés du Saskatchewan”.

**S.S. 1994, c.S-18.2, section 25.6 amended**

**72 Subclause 25.6(2)(d)(ii) of *The Saskatchewan Gaming Corporation Act* is repealed and the following substituted:**

“(ii) appointing an auditor who is a member in good standing of a recognized accounting profession that is regulated by an Act to audit the records, accounts and financial statements of the fund annually and prepare a report on the results of the audit”.

**R.S.S. 1978, c. S-26, section 86.2 amended**

**73 Subsection 86.2(1) of *The Saskatchewan Insurance Act* is amended:**

**(a) in clause (a) by striking out “, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute” and substituting “published by Chartered Professional Accountants of Canada”; and**

**(b) in clause (b) by striking out “, including the auditing recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute” and substituting “published by Chartered Professional Accountants of Canada”.**

**S.S. 2009, c.T-23.01 amended**

**74(1) *The Trustee Act, 2009* is amended in the manner set forth in this section.**

**(2) Section 65 is repealed.**

**(3) Subsection 71(2) is repealed.**

**Coming into force**

**75** This Act comes into force on proclamation.



THIRD SESSION

# Twenty-seventh Legislature

SASKATCHEWAN

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## B I L L

No. 112

An Act respecting the Accounting Profession and the  
Institute of Chartered Professional Accountants  
of Saskatchewan and making consequential  
amendments to other Acts

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Received and read the

First time

Second time

Third time

And passed

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Honourable Ken Krawetz

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