

# BYLAWS

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Note: All bylaws were adopted in 2004 when they were amended to reflect changes to the *Accountants (Chartered) Act*. All subsequent amendments are noted in [brackets] with the month and year in which they were adopted by Council. Incidental changes to numbering and cross-references are not annotated.

## PART 1 - DEFINITIONS

100 In these Bylaws, unless the context requires a contrary meaning,

**"Act"** means the *Accountants (Chartered) Act*, R.S.B.C. 1996, Chapter 3, and any amendments thereto from time to time in force;

**"address"** means

- (i) the last mailing address provided in writing by a member or student to the Registrar, or
- (ii) the last mailing address provided in writing by a licensed firm to the Registrar for the licensed firm or an authorised practising office of the licensed firm;

**"advertise"** means the making by or on behalf of a member or licensed firm of any oral or written representation to the public by any means whatsoever concerning services offered by either of them in the practice of public accounting, in any related business or practice, or in the process of recruiting professional staff, and includes the making of any such representation on the member's or licensed firm's stationery, in any announcement, business card, brochure, leaflet, pamphlet, sign, notice, or other document, as well as in any newspaper, magazine, journal or other periodical, or by means of any broadcast by radio, television or other means, and "advertisement" and "advertising" shall have corresponding meanings;

**"approved organization"** means:

- (i) a corporation or other business organization, or a unit or division thereof, or
- (ii) a department or division of the government of Canada or British Columbia, or a Crown corporation, agency, board, or commission established under an enactment of Canada or British Columbia,

other than a licensed firm, that has been approved by the Practice Review and Licensing Committee under Bylaw 635(iii) for the education and training of students; [April 2007]

**"audit practising certificate"** means the certificate referred to in Bylaw 350(i);

**"Auditor General's Office"** means

- (i) the office of the Auditor General of Canada in British Columbia (the "Federal Office") so long as
  - (1) the Auditor General of Canada is a member of the CICA, and
  - (2) the Federal Office is under the direction and supervision of a member or members;or
- (ii) the office of the Auditor General of British Columbia (the "Provincial Office") so long as

(1) the Auditor General of British Columbia is a member, and

(2) the Provincial Office is under the direction and supervision of a member or members;

**"Auditor Oversight Program"** means the program established by CPAB for overseeing auditors of public companies and other reporting issuers under Canadian Securities Administrators National Instrument 52-108, *Auditor Oversight*, [February 2005]

**"authorised practising office"** means a practising office of a licensed firm within British Columbia which is specified in the firm's practice licence, pursuant to Bylaw 611, to be a practising office at or in association with which members are authorised to carry on the practice of public accounting;

**"chargeable hour requirement"** means the chargeable hour requirement which is prescribed by Council in the Regulations;

**"CICA"** means the Canadian Institute of Chartered Accountants;

**"Council"** means the Council of the Institute;

**"CPAB"** means the Canadian Public Accountability Board; [February 2005]

**"CPAB firm"** means a licensed firm participating in CPAB's Auditor Oversight Program; [February 2005]

**"cross-referenced"** means, in relation to the practice of public accounting by a person or firm and one or more other businesses or practices,

- (i) reference in the advertising, promotional or other material of any of them to any of the others, or
- (ii) use by any of them of any name, word, design or other feature or characteristic of presentation or communication,

which, in the view of a reasonable observer, would imply that the person or firm, or any person holding a proprietary interest in the firm,

- (iii) has a proprietary interest or management influence in any of the other businesses or practices, or
- (iv) has any other ongoing economic association or relationship with any of the other businesses or practices.

**"extra-provincial licence"** means a licence in the class of licences established under Bylaw 610(ii);

**"firm"** means a business organization, whatever legal form it may take and wherever it was or is established or registered, including but not limited to a corporation, a partnership

(including a limited liability partnership), a sole proprietorship, or an Auditor General's Office, that carries on, or is a partner in a firm that carries on, the practice of public accounting or a related business or practice; [February 2005]

**"forensic accounting, financial investigation and financial litigation support"**

- (i) **"forensic accounting"** means accounting services used in, or having application to, courts of law and adjudicative bodies;
- (ii) **"financial investigation"** means the application of financial skills and an investigative approach to unresolved issues, conducted within the context of the relevant rules of evidence;
- (iii) **"financial litigation support"** means assistance in the financial area provided to lawyers, non-lawyers, the courts and adjudicative bodies in the litigation process.

**"incorporation licence"** means a licence in the class of licences established under Bylaw 610(iii);

**"Institute"** means the Institute of Chartered Accountants of British Columbia;

**"licence"** means a licence issued to a firm under Section 14.1 of the Act;

**"licensed firm"** means a firm licensed by the Institute under Section 14.1 of the Act;

**"limited liability partnership"** means a partnership registered under Part 6 of the British Columbia *Partnership Act* as a limited liability partnership or an extraprovincial limited liability partnership; [February 2005]

**"member"** means a member of the Institute described by Section 14(a) of the Act;

**"occasional office"** means an office of a firm, other than a regular office or a public part time office, under the personal charge and management of a member who holds or is deemed to hold an audit practising certificate or a review practising certificate, which office is not available to the public and is not advertised; [April 2007]

**"practice of public accounting"** means providing or offering to provide one or more of the following services to the public:

- (i) performing an assurance engagement as defined in the *CICA Handbook*;
- (ii) performing a specified auditing procedures engagement as defined in the *CICA Handbook*;
- (iii) performing a compilation engagement as defined in the *CICA Handbook*;

- (iv) providing an accounting service insofar as it involves summarization, analysis, advice, counsel or interpretation, but excluding an accounting service which is part of but incidental to the provider's primary occupation which is not accounting;
- (v) providing a forensic accounting, financial investigation or financial litigation support service;
- (vi) providing advice, counsel or interpretation with respect to taxation matters; and
- (vii) preparing a tax return or other statutory information filing when such preparation is in connection with a practice offering or providing a service described in paragraph (i), (ii), (iii), (iv), (v) or (vi).

For greater certainty, the practice of public accounting does not include:

- (viii) management consulting, including investigating and identifying management and business problems related to the policy, technical, organizational, operational, financial, systems, procedures or administrative aspects of organizations and recommending appropriate solutions;
- (ix) insolvency, including receivership, trusteeship in bankruptcy, liquidation and administration of bankrupt or insolvent companies and estates;
- (x) data processing, including manual record keeping;
- (xi) administratorship, insofar as it involves the management of affairs on behalf of others;
- (xii) computer systems consulting;
- (xiii) business brokerage, negotiating and advising on the sale, financing, merger or acquisition of business organizations;
- (xiv) executorship and estate administration;
- (xv) personal financial planning;
- (xvi) investment counselling;
- (xvii) insurance counselling; and
- (xviii) valuation.

The inclusion of "(v) providing a forensic accounting, financial investigation or financial litigation support service;" is not effective until a later date to be determined by Council.

**"practice licence"** means a licence in the class of licences established under Bylaw 610(i);

**"practising member"** means a member who:

- (i) has a proprietary interest in,
- (ii) is employed by, or

(iii) carries on the practice of public accounting in association with a practising office of, a licensed firm which holds a practice licence;

**"practising office"** means:

- (i) a regular office,
- (ii) a public part time office, or
- (iii) an occasional office, from which a member carries on the practice of public accounting, and
- (iv) an Auditor General's Office;

**"professional colleague"** means a member or a member of a Provincial Institute;

**"Provincial Institute"** means an institute or ordre of Chartered Accountants incorporated in Bermuda or any province or territory of Canada, other than British Columbia;

**"public part time office"** means an office of a firm which when open to the public is under the personal charge and management of a member who holds or is deemed to hold an audit practising certificate or a review practising certificate; [April 2007]

**"regular office"** means an office of a firm that is operated on a regular daily full time basis under the personal charge and management of a member who holds or is deemed to hold an audit practising certificate or a review practising certificate; [April 2007]

**"regulations"** means regulations adopted by Council pursuant to the Act and these Bylaws;

**"related business or practice"** means a business or practice which is cross-referenced

- (i) with the practice of public accounting by a person or firm, or
- (ii) with any other business or practice which is cross-referenced with the practice of public accounting by a person or firm.

**"reporting issuer"** means (except as provided in the Rules for the purposes of Rule 204.4) a reporting issuer as defined under the relevant securities legislation in a province or territory of Canada or, where there is no such definition in any such jurisdiction, a comparable entity in such jurisdiction; [September 2005, effective January 1, 2006]

**"reprimand"** means a formal censure or severe reproof;

**"review practising certificate"** means the certificate referred to in Bylaw 350(i);

**"Rules of Professional Conduct" or "Rules"** means the Bylaws of the Institute designated as the Rules of Professional Conduct;

**"student"** means a person who is enrolled as a student in accordance with Section 9(a) of the Act and Part 4 of the Bylaws.

- 101 Words importing the singular include the plural and vice versa; and words importing a male person include a female person, and vice versa.

## **PART 2 - COUNCIL AND OFFICERS**

### **Bylaws, Regulations and Rules of Professional Conduct**

- 200 The business of the Institute shall be managed by Council which may exercise all such powers of the Institute as are not, by the Act or these Bylaws, required to be exercised by the Institute in general meeting, and in so doing, Council may pass resolutions or, by resolution, adopt regulations that are consistent with the Act or these Bylaws.
- 201 No resolution passed at a general meeting shall invalidate any prior act of Council.
- 202 Council shall make Bylaws providing for standards of professional conduct for members, students and licensed firms, which shall be designated as the Rules of Professional Conduct.
- 203 Unless otherwise specified, Council may exercise any of its powers under these Bylaws by resolution.
- 204 Council shall have the power and authority to make such changes to any Bylaw or Rule of Professional Conduct amendment approved at any annual or special general meeting relating to grammar, spelling, punctuation or phrasing as Council in its discretion deems necessary, provided that such changes shall not significantly affect the meaning or intent of such Bylaws or Rules of Professional Conduct.

### **Composition of Council**

- 210 Council shall consist of at least eleven and up to twenty-two persons of whom up to three may be appointed by the Lieutenant Governor in Council and the remainder shall be elected, in accordance with Part 5 of the Bylaws.

### **Officers, Seal and Committees**

- 220 Council shall appoint:
- (i) a Chief Executive Officer; and
  - (ii) a Secretary, who need not be a member, who shall perform such duties that Council may direct;
- and shall elect from among the members of the Institute on Council:
- (iii) a President;
  - (iv) one or more Vice-Presidents; and
  - (v) a Treasurer, who shall perform such duties that Council may direct.

- 221 Council may:
- (i) provide for the remuneration of the officers under Bylaw 220; and
  - (ii) make policies concerning their powers, duties and functions.
- 222 The seal of the Institute shall not be affixed to any instrument except as specified by resolution of Council or of a general meeting of the Institute, and in the presence of such officers of the Institute as determined by Council.
- 223 In addition to those Committees expressly provided for in these Bylaws, Council may appoint other Committees with such terms of reference as it deems appropriate. Council may appoint to any Committee persons who are not members, provided that at all times the majority and the Chair are members.
- 224 There shall be an Executive Committee.
- 225 Council may make regulations relating to the:
- (i) appointment of the chair of Committees;
  - (ii) membership of the Executive Committee; and
  - (iii) ex officio membership on other Committees for members of the Executive Committee.
- 226 Council may delegate to any Committee, including the Executive Committee, such of its powers, duties and functions as it sees fit.
- 227 Council may give directions to any Committee as it sees fit, including the Executive Committee, the Practice Review and Licensing Committee, and the Professional Conduct Enquiry Committee, regarding the exercise or performance of any power, duty or function granted to the Committee under these Bylaws or otherwise delegated to the Committee.
- 228 A Committee shall comply with any direction of Council under Bylaw 227, and shall not exercise or perform any power, duty or function in a manner contrary to a direction of Council.
- 229 The Chief Executive Officer shall appoint a Registrar, who need not be a member of the Institute. The Registrar shall maintain the registers of members, students and licensed firms, and perform such other duties as the Chief Executive Officer may direct.

### **Procedure for Meetings**

- 230 Council shall make regulations relating to the procedure with respect to Council and Committee meetings.

- 231 The quorum for the transaction of business:
- (i) at all general meetings of the Institute, shall be twenty-five members present in person;
  - (ii) at all meetings of Council, shall be five members of Council elected under Part 5 of the Bylaws; and
  - (iii) at all meetings of any Committee or Subcommittee, shall be at least 3 persons the majority of whom must be members of the Institute, or such other quorum as Council may provide by regulation.

### **Fees and Other Assessments**

- 240 Council may fix, levy, increase, decrease or abolish annual dues, fees and any other assessments to be paid by members, students, licensed firms, and approved organizations, and in doing so may determine or make regulations relating to: [April 2007]
- (i) time and manner of payment;
  - (ii) waiver or deferral of payment;
  - (iii) additional charges or interest for late payment;
  - (iv) consequences for default in payment, including suspension or cancellation of:
    - (1) the membership of a member,
    - (2) the enrolment of a student,
    - (3) the licence of a licensed firm, or
    - (4) the authorisation for an authorised practising office of a licensed firm; and
  - (v) any other matters relating to such payments.
- 241 All amounts determined by council to be payable to the Institute by a member, student, licensed firm, or approved organization, whether as fees, dues, assessments, fines, costs, late penalties or otherwise, are debts due to the Institute and payable as determined by Council. [April 2007]

### **Professional Liability Insurance**

- 250 Council shall make regulations relating to the requirements of professional liability insurance to be carried by members and licensed firms.

- 251 If a member carrying on the practice of public accounting is not carrying professional liability insurance as prescribed or fails to provide proof of such coverage to the satisfaction of the Institute, Council may, after consultation with the member (and the licensed firm referred to in paragraph (ii), if applicable), by notice in writing to the member (or the licensed firm referred to in paragraph (ii), if applicable):
- (i) fine the member;
  - (ii) fine any licensed firm holding a practice licence, which is not carrying adequate professional liability insurance coverage as prescribed in respect of the member's practice of public accounting at or in association with an authorised practising office of the licensed firm;
  - (iii) suspend or cancel:
    - (1) the membership of the member,
    - (2) the licence of the licensed firm referred to in paragraph (ii), or
    - (3) the authorisation for an authorised practising office referred to in paragraph (ii); or
  - (iv) impose any combination of the foregoing sanctions.

#### **Failure to Attend Hearing**

- 260 Upon receipt of information from the Discipline Tribunal under Bylaw 830(iii) that a member or student, or a representative of a licensed firm, has failed to attend a hearing as required, Council may, by notice in writing to the member, student or licensed firm:
- (i) suspend or cancel the membership of the member and impose conditions upon the member's subsequent reinstatement or readmission;
  - (ii) suspend or cancel the enrolment of the student and impose conditions upon the student's subsequent re-enrolment; or
  - (iii) suspend or cancel the licence of the licensed firm or the authorisation for an authorised practising office of the licensed firm, and impose conditions upon the subsequent reinstatement or reissuance of the licence or authorisation.

#### **Notice of Change in Membership Status, Restrictions on Practice, and Discipline Tribunal Decisions**

[May 2009]

- 270 Upon:
- (i) the resignation, suspension or cancellation of the membership of a member;
  - (ii) the resignation, suspension or cancellation of the enrolment of a student;
  - (iii) the surrender, suspension or cancellation of the licence of a licensed firm or the authorisation of an authorised practising office of a licensed firm; or

(iv) receipt of a decision of a Panel of the Discipline Tribunal pursuant to Bylaw 870(i)(1);

Council

(v) shall notify every member and Provincial Institute, in such manner as Council sees fit;

(vi) may disclose to a Provincial Institute any other information concerning a matter referred to in paragraphs (i) to (iv), with respect to

(1) a member or student who is a member or student of that Provincial Institute, or who has applied to that Provincial Institute for membership or for enrollment as a student, or

(2) a licensed firm or practising office of a licensed firm, if a member of, or applicant for membership in, that Provincial Institute holds a proprietary interest in the firm; and

(vii) may notify any other governing body or other person which in Council's opinion should be informed, in such manner as Council sees fit.

[May 2009]

271 Upon any restriction being placed on the right of a member or licensed firm to carry on the practice of public accounting, Council

(i) may notify any Provincial Institute or governing body or such other persons as it sees fit in such manner as it sees fit; and

(ii) may disclose to a Provincial Institute any other information concerning the matter, with respect to

(1) a member who is a member or student of that Provincial Institute, or who has applied to that Provincial Institute for membership or for enrollment as a student, or

(2) a licensed firm, if a member of, or applicant for membership in, that Provincial Institute holds a proprietary interest in the firm.

[May 2009]

272 Upon

(i) the resignation, suspension or cancellation of the membership of a member practising at or in association with a practising office of a CPAB firm;

(ii) the surrender, suspension or cancellation of the licence of a CPAB firm or the authorisation of an authorised practising office of a CPAB firm; or

(iii) receipt of a decision of a Panel of the Discipline Tribunal pursuant to Bylaw 870(i)(1) concerning a CPAB firm or a member practising at or in association with a practising office of a CPAB firm;

Council shall notify CPAB, and may disclose to CPAB any other information concerning the matter, in such manner as Council sees fit. [May 2009]

273 For greater certainty, Council may deliver a copy of a decision or order of a Panel of the Discipline Tribunal, or a summary thereof, to such persons as Council sees fit. [May 2009]

### **Sending Documents**

280 Council shall make regulations relating to sending documents to members, students and licensed firms.

281 The certificate of the Chief Executive Officer, Registrar or other officer of the Institute that a document has been sent in accordance with the Bylaws or the Regulations shall be conclusive evidence of the facts stated in the certificate.

282 Non-receipt of any notice or other document shall not invalidate any meeting, resolution, proceeding or action relating thereto.

## **PART 3 - MEMBERS**

### **Membership**

- 300 Every person who wishes to become a member shall apply in the form, and pay the fee, established by Council.
- 301 Council may admit as a member any person whom it determines to be of good moral character and habit and who
- (i) is a student who has met the prescribed requirements;
  - (ii) is a former member and Council is satisfied as to the former member's qualifications for readmission;
  - (iii) (1) is a member in good standing of a Provincial Institute, and
    - (2) has attained a standard of education, training and experience equivalent to that required of students to become members; or
  - (iv) (1) is a member of a professional body outside of Canada or Bermuda having the same or similar objects, standards of education, training and experience requirements as the Institute, and
    - (2) has attained a standard of education, training and experience equivalent to that required of students to become members pursuant to Bylaw 301(i).
- 302 Council may delegate to any person or Committee any of its functions in respect of the admission of members, wholly or to the extent specified by it.
- 303 Every member shall be entitled to receive, and to hold so long as the member is in good standing, a certificate of membership in such form as Council shall prescribe issued under the seal of the Institute. The Institute shall remain the owner of all certificates of membership. In the event a member is suspended or ceases to be a member for any reason other than death, the member's certificate shall be returned to the Institute. Council may on application and in its discretion return a certificate.
- 304 Every member shall keep the Registrar informed, in writing, of the member's current mailing address.
- 305 All persons, by their application for and continuance of membership, agree and shall be deemed to have agreed with the Institute and each of its members to be bound by the terms contained in these Bylaws, the Rules of Professional Conduct, and the Regulations.

## **Restrictions on Practice**

- 310 A member may only commence or carry on the practice of public accounting in British Columbia:
- (i) at or in association with an authorised practising office of a licensed firm;
  - (ii) in association with a practising office in another province or territory of Canada or Bermuda of a licensed firm which holds a practice licence or an extra-provincial licence; or
  - (iii) at or in association with an office in British Columbia of a firm which is not a licensed firm, provided that:
    - (1) no member holds a proprietary interest in the firm, and
    - (2) the firm, and all persons holding a proprietary interest in the firm, are in compliance with any applicable statutory or regulatory requirements with respect to the practice of public accounting by the firm or by persons holding a proprietary interest in, employed by, or associating with the firm;
- or as otherwise approved by Council.
- 311 A member engaged in the practice of public accounting must not employ or carry on the practice of public accounting with a suspended member or a former member except with the prior consent of Council.
- 312 A member must not use the designation “Chartered Accountant” or the initials “C.A.” in conjunction with the practice of public accounting in association with:
- (i) an authorised practising office of a licensed firm if the authorisation for the practising office has been suspended; or
  - (ii) a licensed firm, or a practising office of a licensed firm, if the licence of the firm has been suspended.

## **Fellows**

- 320 Council shall make regulations relating to the admission of members as Fellows.

## **Suspension and Cancellation of Membership**

- 330 A suspended member shall
- (i) cease to be in good standing,

(ii) cease to have the right to take or use the designation "chartered accountant" or the initials "C.A." or "F.C.A." either alone or in combination with any other words or any name, title or description implying that the suspended member is a chartered accountant,

(iii) cease to be, and shall not be eligible to become, a member of any committee, and

(iv) not attend any meeting of the Institute;

but in all other respects shall remain subject to all provisions of the Act, these Bylaws, the Rules of Professional Conduct and the Regulations.

331 A suspended member may only carry on the practice of public accounting in accordance with terms and conditions determined by Council.

332 A member may apply to Council for cancellation of the membership of the member by notice in writing accompanied by the member's certificate of membership or a declaration, in the form established by Council, that the certificate is unavailable. Council shall not unreasonably refuse an application. [April 2008]

333 In granting an application for cancellation of membership of a member, Council may impose conditions upon the member's subsequent readmission to membership or conditions upon other practising members and licensed firms relating to the employment of, or association with, that member.

334 When a member dies, or if during the member's lifetime ceases to be a member, neither the member nor the member's personal representatives shall have any interest in or claim against the funds or property of the Institute by reason of the member's membership.

335 Notwithstanding any other provisions of the Bylaws or the Rules of Professional Conduct, in the event a member is charged under Rule 201.1 as a result of the member's membership being suspended or cancelled, or having a restriction placed on the member's right to practise, through the disciplinary process of another Provincial Institute, a copy of the relevant decision and order, purporting to be certified by the Provincial Institute, shall be sufficient evidence of the facts and determinations certified therein.

#### **Related Business or Practice**

340 A member carrying on a related business or practice shall register with the Institute, in the manner required by Council, the name or names under which the member carries on the related business or practice and provide any other information relating to the member, in respect of the related business or practice, as required by Council.

## Practising Certificates

- 350 Council may make regulations relating to:
- (i) the audit practising certificate and the review practising certificate;
  - (ii) the manner in which the certification of a member shall be recorded in the membership register or such other place as Council may determine and such recording shall be deemed to be proof of the practising certificate held by a member; and
  - (iii) the chargeable hour requirement and any other requirements necessary to obtain either of the certificates referred to in clause (i). [April 2007]
- 351 The Registrar may, whenever a person applies for membership under clause (ii), (iii) or (iv) of Bylaw 301, determine whether and upon what conditions that person is or may become qualified to receive either an audit practising certificate or a review practising certificate, including, but not necessarily limited to, the extent to which that person must achieve the chargeable hour requirement.
- 352 (i) Each person who was a member on January 1, 1996 shall be conclusively deemed to hold an audit practising certificate.
- (ii) No member may sign [April 2007]
- (1) an audit report, as contemplated by the *CICA Handbook*, unless that member holds or is deemed to hold an audit practising certificate, or
  - (2) a review engagement report, as contemplated by the *CICA Handbook*, unless that member holds or is deemed to hold an audit practising certificate or a review practising certificate.
- (iii) No member may sign an audit report or a review engagement report if signing such a report would contravene any restriction, condition or limitation placed upon that member's practice. [April 2007]
- (iv) No member may issue an audit report or a review engagement report from an authorised practising office of a licensed firm if issuing such a report would contravene any restriction, condition or limitation placed upon the authorisation of the authorised practising office or the licence of the licensed firm. [April 2007]

## **Obligation to Report**

360 A member

- (i) upon becoming a bankrupt, including when having made an assignment in bankruptcy or when a receiving order is granted against the member,
- (ii) upon taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors,
- (iii) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
- (iv) upon the suspension or cancellation of the member's membership in another Provincial Institute,

shall immediately report the matter to the Professional Conduct Enquiry Committee.

## **Use of C.P.A. Designation**

370 For greater certainty, the references in Section 17(2)(c) and (d) of the Act to a 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.

## **Dissolution of Institute**

380 In the event that it is proposed to dissolve the Institute, and in the absence of express provision to the contrary contained in the Act, the Institute shall be dissolved in accordance with the provisions of the relevant statutes, and on the dissolution of the Institute, none of the assets remaining after all debts and other obligations have been paid or provision has been made for the payment or discharge of them, shall be paid, transferred or delivered to any of its members.

## **PART 4 - STUDENTS**

### **Enrolment of Students**

- 400 Every person who wishes to enrol as a student shall apply in the form, and pay the fee, established by Council.
- 401 Council shall prescribe the qualifications and terms for a person to enrol as a student and shall only approve the application of a person to enrol as a student who meets those qualifications and terms.
- 402 Every student shall keep the Registrar, or such other person or body as may be designated by Council, informed, in writing, of the student's current mailing address.
- 403 All persons, by their application for and continuance of enrolment as students, agree and shall be deemed to have agreed with the Institute and each of its members to be bound by the terms contained in these Bylaws, the Rules of Professional Conduct, and the Regulations.
- 404 Council may delegate to any person, Committee or educational body any of its functions in respect of the enrolment of students, including its functions under Bylaws 400 to 402, wholly or to the extent specified by it.

### **Instruction and Experience**

- 410 Council may make regulations relating to, or enter into arrangements with an educational body providing for:
- (i) the register of students;
  - (ii) (1) the courses of instruction and examinations to be taken by students and the terms upon which exemption therefrom may be granted,
    - (2) the requirements with respect to the courses of instruction and examinations to be completed by students,
    - (3) the consequences of failure to meet such requirements, and
    - (4) the fees to be paid for courses of instruction and examinations and the time of payment thereof;
  - (iii) appeals concerning examinations and student education;
  - (iv) the experience requirement for each student and the date of commencement thereof, and Council may allow as part of the experience requirement
    - (1) the student's period of employment, within or without British Columbia, prior to becoming a student, and

- (2) any part of a previous experience requirement;
  - (v) the requirements for proof of completion of the experience requirement;
  - (vi) the terms upon which a student may be granted leave of absence; and
  - (vii) the terms upon which the enrolment of a student may be cancelled.
- 411 Council may enter into arrangements with any person or organization to provide and administer all or any part of any prescribed courses of instruction and examinations.
- 412 A student may satisfy the experience requirement only while employed as follows, or as otherwise approved by Council: [April 2007]
- (i) at an authorised practising office of a licensed firm which has been approved by the Practice Review and Licensing Committee for the education and training of students;
  - (ii) by an approved organization; [April 2007]
  - (iii) at or by any of the following, if it has been approved for the education and training of students by a Provincial Institute having jurisdiction:
    - (1) an office of a firm in another province or territory of Canada or Bermuda;
    - (2) a corporation or other business organization, or a unit or division thereof, in another province or territory of Canada or Bermuda; or
    - (3) a department or division of the government of Canada, another province or territory of Canada, or Bermuda, or a Crown corporation, agency, board, or commission established under an enactment of Canada, another province or territory of Canada, or Bermuda; or

[April 2007]
  - (iv) at or by any of the following, if it is approved for the education and training of students by Council or Council's delegate:
    - (1) an office of a firm outside Canada or Bermuda;
    - (2) a corporation or other business organization, or a unit or division thereof, outside Canada or Bermuda; or
    - (3) a department, division, corporation, agency, board, or commission of a government outside Canada or Bermuda.

[April 2007]

### **Obligation to Report**

420 A student

- (i) upon becoming a bankrupt, including when having made an assignment in bankruptcy or when a receiving order is granted against the student,
- (ii) upon taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors,
- (iii) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
- (iv) upon the suspension or cancellation of the student's enrolment as a student of another Provincial Institute,

shall immediately report the matter to the Professional Conduct Enquiry Committee.

### **Prohibition on Practice**

430 No student shall be engaged

- (i) solely;
- (ii) in association with others; or
- (iii) as an employee,

in the practice of public accounting, except as expressly permitted in writing by Council, provided that this Bylaw shall not prohibit the student from engaging in the practice of public accounting as an employee of a licensed firm at a practising office approved by the Practice Review and Licensing Committee under Bylaw 635.

### **Students' Society**

440 Students may form a society for the better advancement of their studies and professional knowledge and for the purpose of making recommendations affecting their interests for the consideration of Council, provided that the name, objects, bylaws, rules and regulations of such society have been approved by Council.

## **PART 5 - MEETINGS AND VOTING PROCEDURES**

### **Annual General Meeting**

- 500 The annual general meeting of the Institute shall be held at such time within six months of the end of the last completed fiscal year and at such place as Council shall determine.
- 501 At least 49 days prior to the date of the annual general meeting, the Chief Executive Officer or the Secretary shall deliver a notice to all members that nominations of candidates for election to Council may be delivered to the Institute no later than 35 days preceding the day of the meeting.
- 502 At least 21 days prior to the date of the annual general meeting of the Institute, the Chief Executive Officer or the Secretary shall deliver a notice of the meeting to all members.
- 503 The following shall be delivered with the notice of the annual general meeting, or made available to all members, at least 21 days prior to the date of the meeting:
- (i) a form of proxy approved by Council;
  - (ii) a copy of the financial statements for the last completed fiscal year and the auditor's report thereon;
  - (iii) any changes or proposed changes to the Bylaws or Rules of Professional Conduct requiring confirmation by the membership under Section 8(5) of the Act;
  - (iv) instructions for voting by electronic means on any changes or proposed changes to the Bylaws or Rules of Professional Conduct, or any other matter on which Council has determined that members may vote by electronic means;
  - (v) the ballots approved by Council, for the election of Council; and
  - (vi) notice of the general nature of any other business proposed to be transacted at the meeting.
- 504 Council shall make regulations relating to:
- (i) the procedure for the annual general meeting; and
  - (ii) the means by which the materials referred to in Bylaw 503 may be made available to members.

### **Composition of Council**

- 510 For the purpose of the election of members of Council, the Province shall be divided into four districts, namely:
- (i) Vancouver Island, consisting of the counties of Victoria and Nanaimo, from which there shall be not less than two elected members of Council;
  - (ii) the Lower Mainland, consisting of the counties of Vancouver and Westminster, from which there shall be not less than six elected members of Council;

- (iii) the Interior, consisting of the county of Kootenay and those portions of the counties of Yale and Cariboo lying south of the 51<sup>st</sup> parallel, from which there shall be not less than one elected member of Council; and
- (iv) the North, consisting of the county of Prince Rupert and those portions of the counties of Yale and Cariboo lying north of the 51<sup>st</sup> parallel, from which there shall be not less than one elected member of Council.

511 Subject to Bylaws 210 and 510, Council shall make regulations relating to:

- (i) the number of elected members of Council, including the number of elected members of Council from each district; and
- (ii) the number of members of Council to be elected at each annual general meeting, including the number of members to be elected from each district at each annual general meeting.

512 If Council makes a change relating to the number of elected members of Council, or the number of members to be elected to Council at an annual general meeting, notice of the change shall be included in the notice to members calling for nomination of candidates for election to Council.

### **Election of Council**

520 At each annual general meeting, the members shall elect the number of members of Council specified in the regulations, for two-year terms of office expiring at the second annual general meeting thereafter.

521 A member of Council elected under Bylaw 520 shall hold office from the Council member's election until the earlier of:

- (i) the expiration of the Council member's term of office; or
- (ii) the date the Council member otherwise ceases to hold office or becomes ineligible to hold office.

522 A member who is not in good standing shall not hold, and shall not be eligible to hold, any office in the Institute.

523 To be eligible to be nominated as a candidate for election as a member of Council, a person shall:

- (i) be a member in good standing at the time of nomination; and
- (ii) have an address within the district in which the member seeks to be a candidate.

- 524 An incumbent member of Council who has not attended at least one-half of the meetings of Council held during the member's term of office shall not be eligible for re-election for the next term, except with the permission of Council.
- 525 Subject to Bylaws 520 to 524, Council may make regulations relating to eligibility for election as a member of Council and for remaining in office.
- 526 Every member in good standing is entitled to vote in an election for members of Council, to the extent and in the manner provided by Council.
- 527 Council may make regulations relating to the election of members of Council, including regulations relating to forms and procedures for nominations, voting, ballots and deciding votes.
- 528 Council shall make regulations relating to filling vacancies on Council, by appointment or otherwise.

### **Transitional**

- 529 Notwithstanding Bylaw 520:
- (i) the terms of office of the members of Council elected at the annual general meeting held during the 2002/2003 fiscal year will expire at the annual general meeting to be held during the 2003/2004 fiscal year; and
  - (ii) Council may make regulations regarding the terms of office of members of Council elected at the annual general meeting to be held during the 2003/2004 fiscal year.

### **Auditor**

- 530 At the annual general meeting Council shall present the financial statements for the immediately preceding fiscal year and the auditor's report thereon.
- 531 The members shall, at each annual general meeting, appoint an auditor to hold office until the close of the next annual general meeting, and, if at the meeting an appointment is not made, the auditor in office shall continue as auditor until a successor is appointed.
- 532 Council may fill any casual vacancy in the office of auditor.
- 533 The auditor shall be a licensed firm, provided that:
- (i) no member of Council holds a proprietary interest in the licensed firm, and
  - (ii) every person holding a proprietary interest in the licensed firm is independent of any Committee of the Institute having responsibility or authority in the areas of finance or audit.

## **Special General Meeting**

- 540 The President may call a special general meeting of the Institute whenever the President deems it expedient, and shall call such a meeting as soon as practicable after receipt of a requisition therefor signed by not less than 50 members.
- 541 Notice of a special general meeting, specifying the business to be brought before the meeting, shall be delivered to all members at least 21 days prior to the date of the meeting.
- 542 The following shall be delivered with the notice of the special general meeting, or made available to all members, at least 21 days prior to the date of the meeting:
- (i) a form of proxy approved by Council;
  - (ii) any changes or proposed changes to the Bylaws or Rules of Professional Conduct requiring confirmation by the membership under Section 8(5) of the Act, which have been designated for consideration at the special general meeting; and
  - (iii) instructions for voting by electronic means on any changes or proposed changes to the Bylaws or Rules of Professional Conduct, or any other matter on which Council has determined that members may vote by electronic means.
- 543 Council shall make regulations relating to the procedure for holding a special general meeting.
- 544 No business other than that specified in the notice of the meeting shall be considered at the meeting or at any adjournment thereof.

## **Voting at Meetings, Proxies, and Voting by Electronic Means**

- 550 At every general meeting of the Institute any matter put to a vote shall be decided by a majority vote.
- 551 At every general meeting, every member who is in good standing as of the date of the meeting, and who:
- (i) is present in person,
  - (ii) is represented by proxy, or
  - (iii) has registered a vote by electronic means (in respect of a vote on a change or proposed change to the Bylaws or Rules of Professional Conduct, or another matter on which Council has determined that members may vote by electronic means),
- shall have one vote on each matter put to a vote.
- 552 A member may appoint another member in good standing as the member's proxy for a general meeting.
- 553 Council shall make regulations relating to the procedure with respect to proxies, including the deadline, place and manner for delivery and revocation.

- 554 A member may register a vote by electronic means on any change or proposed change to the Bylaws or Rules of Professional Conduct, or any other matter on which Council has determined that members may vote by electronic means.
- 555 Council shall make regulations relating to the procedure with respect to voting by electronic means under Bylaw 554, including the manner and deadline for registering a vote by electronic means, or for revoking a vote which has been registered by electronic means.
- 556 If a member has registered a vote on a matter by electronic means, and the member has not revoked that vote in the manner and by the deadline prescribed by Council:
- (i) the member may not vote in person at the general meeting on that matter, and
  - (ii) a proxy appointed by the member may not vote on the member's behalf at the general meeting on that matter.
- 557 If a member has appointed a proxy to vote on the member's behalf on a matter at a general meeting, and the member has not revoked that appointment of proxy in the manner and by the deadline prescribed by Council, the member may not vote in person at the general meeting on that matter.

### **Transitional**

- 558 Bylaws 503(iv), 542(iii), 551(iii), 554, 555, and 556 have no force or effect until they have been confirmed by the membership at a general meeting.

### **Special Vote**

- 560 The President may put any matter to a special vote of the members whenever the President deems it expedient, and shall call a special vote on any matter as soon as practicable after receipt by the President of a requisition therefor signed by not less than 50 members.
- 561 Every member in good standing shall have one vote in a special vote.
- 562 Council shall make regulations relating to the procedure for a special vote.

## **PART 6 - PRACTICE REVIEW AND LICENSING**

### **Committee Composition**

- 600 Council shall appoint a committee called the Practice Review and Licensing Committee (in this Part called the "Committee") comprising:
- (i) not more than two individuals who are not members of the Institute; and
  - (ii) a minimum of ten practising members none of whom may be a member of the Professional Conduct Enquiry Committee or the Discipline Tribunal.  
[September 2004] [September 2008]
- 601 Council shall designate from the Committee members who are members of the Institute, a Chair and Vice-Chair of the Committee.

### **Licensing of Firms**

- 610 The following classes of licence are established:
- (i) practice licences;
  - (ii) extra-provincial licences; and
  - (iii) incorporation licences.
- 611 A practice license issued to a firm must specify:
- (i) each practising office of the licensed firm within British Columbia at or in association with which members are authorised to carry on the practice of public accounting; and
  - (ii) for each practising office authorised under paragraph (i), whether the licensed firm is authorised to operate the practising office as one or more of the following:
    - (1) a regular office;
    - (2) a public part time office;
    - (3) an occasional office; or
    - (4) an Auditor General's Office.
- 612 An application for the issuance or renewal of a licence to a firm under Section 14.1 of the Act, or for an amendment to a licence, shall be in the form, and accompanied by the fee, established by Council for the applicable class of licence.
- 613 Subject to Bylaw 614 and the Regulations made thereunder, and the requirements of the Act, the Committee may:
- (i) issue or renew a licence to a corporation, a partnership (including a limited liability partnership), a sole proprietorship or an Auditor General's Office under Section 14.1(2) of the Act:

- (1) for a one-year term; or
  - (2) on an interim basis for a specified period of less than one year, or subject to such conditions as the Committee sees fit
- or refuse to issue or renew the licence under Section 14.1(5) of the Act;
- (ii) in issuing or renewing a practice licence to a firm:
    - (1) grant or refuse to grant authorisation under Bylaw 611(i) in respect of a practising office of the firm, and
    - (2) for each practising office granted authorisation under Bylaw 611(i), determine the authorised manner of operation of the practising office under Bylaw 611(ii);
  - (iii) in issuing or renewing a licence to a firm, specify any terms or conditions that the Committee considers appropriate; and
  - (iv) amend, or refuse to amend, the terms and conditions of a licence held by a firm, including the terms of a firm's practice licence specifying the firm's authorised practising offices and their authorised manner of operation.

[February 2005]

614 Council may make regulations prescribing:

- (i) requirements for the issuance or renewal of a licence in a class of licences for a firm or type of firm, in addition to the requirements established by the Act;
- (ii) requirements for the authorisation of a practising office of a firm under Bylaw 613(ii) or (iv);
- (iii) grounds on which an application for the issuance or renewal of a licence may be refused under Section 14.1(5)(d) of the Act;
- (iv) grounds on which authorisation may be refused for a practising office of a firm under Bylaw 613(ii) or (iv);
- (v) terms and conditions that a licensed firm or a type of licensed firm must meet to continue to hold a licence in a class of licences; and
- (vi) terms and conditions that a firm holding a practice licence must meet to maintain the authorisation for its authorised practising offices.

[February 2005]

615 The Committee may suspend or cancel the licence of a licensed firm, or the authorisation for a practising office of a firm holding a practice licence, that ceases to meet the requirements of Section 14.1(3) of the Act or the terms and conditions prescribed under Bylaw 614(v) or (vi).

616 Every licensed firm shall keep the Registrar informed, in writing, of its current mailing address and the current mailing address of each of its authorised practising offices.

- 617 Every licensed firm, by having authorised a member to bring an application on its behalf for issuance or renewal of its licence, and by the continuance of that licence, agrees and is deemed to have agreed with the Institute and each of its members to be bound by the terms contained in these Bylaws, the Rules of Professional Conduct, and the Regulations.
- 618 A licensed firm engaged in the practise of public accounting must not employ or carry on the practice of public accounting with a suspended member or a former member except with the prior consent of Council.
- 619 A licensed firm whose licence has been suspended
- (i) shall cease to be in good standing, and
  - (ii) must not use the designation “Chartered Accountant” or the initials “C.A.” either alone or in combination with any other words or any name, title or description implying that it is a firm of chartered accountants;
- but in all other respects shall remain subject to all provisions of the Act, these Bylaws, the Rules of Professional Conduct and the Regulations.

### **Limited Liability Partnerships**

- 620 Subject to the Bylaws, Regulations, and Rules of Professional Conduct, members are authorised to provide accounting services to the public through a limited liability partnership that holds a practice licence or an extra-provincial licence.  
[February 2005]
- 621 A partnership that holds or has applied for a practice licence or an extra-provincial licence must not apply to register as a limited liability partnership under Part 6 of the British Columbia *Partnership Act* unless:
- (i) the partnership satisfies any terms and conditions prescribed under Bylaw 623; and
  - (ii) the Committee has authorised the partnership to apply to register as a limited liability partnership.  
[February 2005]
- 622 An application for authorisation for a partnership to apply to register as a limited liability partnership shall be in the form established by Council.  
[February 2005]
- 623 Council may make regulations prescribing terms and conditions that a partnership must meet to be authorised by the Committee to apply to register as a limited liability partnership.  
[February 2005]

## **Related Business or Practice**

625 A licensed firm carrying on a related business or practice must register with the Institute, in the manner required by Council, the name or names under which the licensed firm carries on the related business or practice and provide any other information relating to the licensed firm, in respect of the related business or practice, as required by Council.

## **Obligation to Report**

630 A licensed firm

- (i) upon becoming a bankrupt, including when having made an assignment in bankruptcy or when a receiving order is granted against the licensed firm,
- (ii) upon taking the benefit, including the filing of a proposal, of statutory provisions for insolvent debtors,
- (iii) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
- (iv) upon the suspension or cancellation of a licence, permit, or other authorisation issued to the licensed firm by another Provincial Institute,

shall immediately report the matter to the Professional Conduct Enquiry Committee.

## **Approval to Train Students**

635 The Committee shall be responsible for approving

- (i) those licensed firms which may employ students for their education and training,
- (ii) those practising offices of a licensed firm approved under paragraph (i) at which the firm may employ students,
- (iii) subject to Bylaw 638,
  - (1) a corporation or other business organization, or a unit or division thereof, or
  - (2) a department or division of the government of Canada or British Columbia, or a Crown corporation, agency, board, or commission established under an enactment of Canada or British Columbia,other than a licensed firm, which may employ students for their education and training;  
and [April 2007]
- (iv) the number of students who may be employed
  - (1) by each licensed firm approved under paragraph (i) or at each practising office of the licensed firm approved under paragraph (ii), or both, and
  - (2) by each approved organization approved under paragraph (iii). [April 2007]

- 636 A licensed firm:
- (i) must not employ a student who has not completed the experience requirement, unless the firm has been approved by the Committee under Bylaw 635(i); and
  - (ii) if the firm has been approved by the Committee under Bylaw 635(i), must not employ
    - (1) more students than the number approved by the Committee under Bylaw 635(iv)(1) for that firm, or
    - (2) more students at a practising office than the number approved by the Committee under Bylaw 635(iv)(1) for that office.
- [April 2007]
- 637 An approved organization must not employ more students than the number approved by the Committee under Bylaw 635(iv)(2) for that approved organization. [April 2007]
- 638 The Committee may only grant approval to an approved organization under Bylaw 635(iii) if:
- (i) a member in good standing enters into an agreement with the Institute, in a form satisfactory to Council, to assume responsibility for the supervision and training of one or more students employed by the approved organization;
  - (ii) the approved organization enters into an agreement with the Institute, in a form satisfactory to Council, to comply with all applicable requirements in these Bylaws, the Rules of Professional Conduct, and the Regulations, and any other requirements and standards established by Council, pertaining to the education and training of students; and
  - (iii) the Committee is satisfied that the approved organization and the member referred to in paragraph (i) are competent and fit to provide education and training to students employed by the approved organization, and meet any standards established by Council for providing education and training to students.
- [April 2007]
- 639 Every licensed firm and every approved organization that is approved for the education and training of one or more students, and every member referred to in Bylaw 638(i) who is responsible for the supervision and training of students employed by an approved organization, is responsible for giving practical experience and instruction to those students, and ensuring that each student is afforded such opportunities as are necessary to enable the student to acquire the art, skill, science, and knowledge of a chartered accountant. [April 2007]

### **Practice Review Mandate**

- 640 To promote and maintain the knowledge, skill and proficiency of members, and their competence and fitness for the education and training of students, the Committee shall be responsible for establishing and conducting, in accordance with these Bylaws and such directions as Council may from time to time issue:

- (i) a program of practice review involving the inspection of professional practices of practising members for the purpose of identifying and having them remedy deficiencies in their practice, competence or conduct , including their supervision and training of students; and [April 2007]
- (ii) a program of limited practice reviews involving the inspection of professional practices of members referred to in Bylaw 638(i), and members seeking approval for a proposed approved organization under Bylaw 635(iii), for the limited purpose of identifying and having them remedy deficiencies in their supervision and training of students and their competence and fitness for providing education and training to students. [April 2007]

### **Practice Review Program**

645 Council shall designate practice review officers from the membership of the Institute to conduct practice inspections under Section 20(1) of the Act, who shall, subject to the direction of the Committee and any restrictions established by Council, be authorised [May 2009]

- (i) to inspect the professional practice of a member or licensed firm and to report their findings and suggested recommendations
  - (1) to the Committee,
  - (2) to the member or licensed firm,
  - (3) with respect to the professional practice of a CPAB firm or a member practising at or in association with a practising office of a CPAB firm (to the extent that such information relates to the audit of a reporting issuer or to the quality controls of the CPAB firm, a practising office of the CPAB firm, or the member), to CPAB; and [May 2009]
  - (4) with respect to a limited practice review under Bylaw 640(ii), the approved organization or proposed approved organization on behalf of which the member is or proposes to be responsible for supervising and training students; [April 2007]
- (ii) to notify CPAB when or before inspecting the professional practice of a CPAB firm or a member practising at or in association with a practising office of a CPAB firm;
- (iii) upon reasonable notice and during regular business hours, to enter a practising office for the purpose of carrying out a practice inspection there;
- (iv) to interview members and students and to examine and to take copies of any books, documents or working papers, including client files, in the possession, custody or control of a member or licensed firm and relevant to the practice review of a member or licensed firm;
- (v) for the purpose of a limited practice review under Bylaw 640(ii):
  - (1) upon reasonable notice and at a time agreed upon with the approved organization or proposed approved organization, to enter an office of the approved organization or proposed approved organization where the member is or proposes to be

responsible for the supervision and training of students, for the purpose of carrying out an inspection of the member's professional practice, and

- (2) to take copies of books, documents, or working papers in the possession, custody or control of the approved organization or proposed approved organization and relevant to the limited practice review of the member's professional practice;  
[April 2007]

- (vi) to make a written request to a member, student or licensed firm as provided in Section 20(2) of the Act;
- (vii) where permitted by CPAB, to review, examine, and take copies of any reports, working papers, or other documents provided by CPAB relating to the inspection by CPAB of a practising office of a CPAB firm under its Auditor Oversight Program; and
- (viii) to generally perform such duties and exercise such powers as may be directed by the Committee.

[February 2005]

646 The Committee shall be authorised to notify CPAB of the Institute's inspection program and schedule for CPAB firms and their practising offices, including the names of CPAB firms scheduled for inspection, and, if determined, the names of applicable reporting issuer files, year end, and members responsible for such engagements.  
[May 2009]

647 A practice review officer designated under Bylaw 645, and exercising authority conferred on him or her under the Act or Bylaws, is not an agent or representative of CPAB, and does not act for or on behalf of CPAB.  
[February 2005]

### **Cooperation**

- 650 Members, students, licensed firms, and approved organizations shall cooperate with practice review officers and the Committee and, in particular, they shall
- (i) allow a practice review officer to enter their office as authorised by Bylaw 645(iii) or (v)(1),
  - (ii) answer requests of a practice review officer for information relevant to the practice review of a member or licensed firm, and
  - (iii) permit a practice review officer to examine and to take copies of books, documents and working papers, including client files, as authorised by Bylaw 645(iv) or (v)(2).  
[April 2007]

### **Professional Standards**

- 660 The professional standards against which the professional practice of a member or licensed firm shall be assessed on a practice review are generally accepted standards of practice of the profession, including
- (i) the recommendations set out in the *CICA Handbook* in effect from time to time,

- (ii) the standards of professional conduct set out in the Rules of Professional Conduct, and
- (iii) such other standards of professional practice, including standards for providing education and training to students, as may be prescribed and published by Council from time to time. [April 2007]

### **Practice Review Report**

- 670 (i) Following completion of inspection of a practising office, or an office of an approved organization or proposed approved organization where a member is or proposes to be responsible for the supervision and training of students, the practice review officer shall prepare a practice review report setting out the practice review officer's findings, including any deficiencies identified, and containing any suggested recommendations for remedial action by the member or licensed firm. [April 2007]
- (ii) The practice review officer, before delivering the report in final form to the Committee, shall provide the member or licensed firm with an opportunity to comment on whether the member or licensed firm accepts it or considers any of the findings or suggested recommendations inappropriate.
- (iii) The practice review officer shall then deliver a copy of the practice review report, containing any revisions the practice review officer considers appropriate in light of the comments of the member or licensed firm, to the member or licensed firm and the Committee for consideration by it.
- (iv) The member or licensed firm shall be advised that the member or licensed firm may submit written representations concerning the report to the Committee.
- 671 The Committee shall meet on a regular basis to consider practice review reports delivered to it by practice review officers. With respect to each member or licensed firm whose professional practice is the subject of a practice review report, the Committee, acting on the basis of the report and the representations, if any, of the member or licensed firm, shall, subject to Bylaw 640(ii), make a determination whether the professional practice of the member or licensed firm complies with the professional standards referred to in Bylaw 660. If the professional practice of the member or licensed firm does not comply with those standards, the Committee may recommend corrective or remedial action to be taken by the member or licensed firm, which may include one or more of the following recommendations: [April 2007]
- (i) that the member, or a member holding a proprietary interest in the licensed firm, take one or more courses of instruction specified by the Committee,
  - (ii) that the member or licensed firm be subject to a follow-up review,
  - (iii) that the practice of the member or licensed firm be restricted,
  - (iv) that a practising member, approved by the Committee, supervise the practice of the member or licensed firm, or some part of it, or

- (v) that the approval for the education and training of students granted to the licensed firm, or to the approved organization on behalf of which the member is responsible for the supervision and training of students, be restricted, suspended, or revoked, [April 2007]
- (vi) that another member assume responsibility for the supervision and training of students employed by the approved organization on behalf of which the member has been responsible for the supervision and training of students, [April 2007]
- (vii) that approval for the education and training of students not be granted to the proposed approved organization on behalf of which the member proposes to be responsible for the supervision and training of students, or [April 2007]
- (viii) the member or licensed firm take such other corrective or remedial action as the Committee considers appropriate.

672 The Committee shall deliver its determination and recommendations, if any, to the member or licensed firm. The member or licensed firm, within forty-five days of delivery of the determination and recommendations, or such greater period as the Committee may consider appropriate in the circumstances, may:

- (i) accept and agree to comply with the recommendations, responding to the Committee in writing if so requested; or
- (ii) request the Committee to refer the determination and recommendations for a binding opinion in accordance with Bylaw 690.

If the recommendations are not accepted by the member or licensed firm and a request for a binding opinion is not received, the Committee may take the failure or refusal of the member or licensed firm to accept the recommendations into account in making a decision whether the Committee should make a report to the Professional Conduct Enquiry Committee pursuant to Bylaw 681.

673 If, based on the review of reports, working papers, or other documents provided by CPAB relating to the inspection by CPAB of a practising office of a CPAB firm, it appears to a practice review officer that there are deficiencies in the professional practice of the CPAB firm which may not have been sufficiently addressed by CPAB through its Auditor Oversight Program:

- (i) the practice review officer may, subject to the direction of the Committee, prepare a report identifying the relevant deficiencies, and setting out any suggested recommendations for remedial action by the CPAB firm to supplement any remedial action undertaken by the CPAB firm under the Auditor Oversight Program; and
- (ii) Bylaws 670 to 672 and 680 to 682 will apply to the report prepared by the practice review officer under paragraph (i) as if it were a practice review report prepared under Bylaw 670(i) after completion of an inspection of the practising office.

[February 2005]

## Confidentiality

- 680 Subject to Bylaws 681 to 683, the Committee, practice review officers and all other persons retained by the Committee shall maintain the confidentiality of [April 2007]
- (i) all practice review reports and files;
  - (ii) all working paper files, books, documents or other material; and
  - (iii) the affairs of any member or licensed firm, the clients of the member or licensed firm, and any approved organization or proposed approved organization.  
[February 2005] [April 2007]
- 681 The Committee and, where authorised by the Committee, practice review officers may make a report and disclosure to the Professional Conduct Enquiry Committee of the matters and information referred to or contained in documents referred to in Bylaw 680 with respect to a member or licensed firm where
- (i) the Committee is of the opinion that the failure of the member or licensed firm to maintain professional standards, or the conduct or lack of competence of the member or licensed firm, is sufficiently serious as to warrant disciplinary action;
  - (ii) the member or licensed firm, having accepted a recommendation of the Committee, fails to comply with it;
  - (iii) the member or licensed firm fails or refuses to cooperate with the Committee or a practice review officer as required by Bylaw 650;
  - (iv) the member or licensed firm has breached Bylaw 310 or 636; or [February 2005]
  - (v) the approved organization on behalf of which the member is responsible for the supervision and training of students has breached Bylaw 637, or the member or the approved organization has breached the terms of an agreement under Bylaw 638.  
[April 2007]
- 682 Subject to any restrictions established by Council, the Committee and, where authorised by the Committee, practice review officers may disclose to CPAB
- (i) any of the matters, documents, and information referred to in Bylaw 680 with respect to an inspection of the professional practice of a CPAB firm or a member practising at or in association with a practising office of a CPAB firm, to the extent that such matters, documents, or information relate to the audit of a reporting issuer or to the quality controls of the CPAB firm, a practising office of the CPAB firm, or the member,
    - (1) during the inspection, if disclosure is made for the purpose of cooperating or coordinating with an inspection by CPAB of the professional practice of the CPAB firm or member, including an inspection by CPAB of a practising office or offices of the CPAB firm outside British Columbia, or
    - (2) after the inspection is complete;

- (ii) a determination and recommendations under Bylaw 671 with respect to a CPAB firm or a member practising at or in association with a practising office of a CPAB firm, to the extent that such determination and recommendations relate to the audit of a reporting issuer or to the quality controls of the CPAB firm, a practising office of the CPAB firm, or the member;
- (iii) any opinion rendered by a referee or referees under Bylaw 692(iv)(1), (2) or (3) regarding a determination and recommendations referred to in paragraph (ii), to the extent that such opinion relates to the audit of a reporting issuer or to the quality controls of the CPAB firm, a practising office of the CPAB firm, or the member; and
- (iv) information contained in a report made to the Professional Conduct Enquiry Committee under Bylaw 681 with respect to a CPAB firm or a member practising at or in association with a practising office of a CPAB firm, to the extent that such information relates to the audit of a reporting issuer or to the quality controls of the CPAB firm, a practising office of the CPAB firm, or the member.

[February 2005] [May 2009]

683 The Committee and, where authorised by the Committee, practice review officers may disclose to an approved organization or proposed approved organization

- (i) any practice review report resulting from the inspection of an office of the approved organization or proposed approved organization where a member is or proposes to be responsible for the supervision and training of students, for the purpose of a limited practice review of the member's professional practice under Bylaw 640(ii); and
- (ii) any determination or recommendations made by the Committee under Bylaw 671 with respect to the limited practice review referred to in paragraph (i).

[April 2007]

### **Binding Opinion**

690 Within forty-five days of delivery to a member or licensed firm of a refusal under Section 14.1(5) of the Act, a decision under Bylaw 613, 615, 621(ii) or 635, or a determination and recommendations under Bylaw 671, the member or licensed firm affected may, in writing, request that the matter be referred for a binding opinion in accordance with Bylaws 691 to 693. The request must be in writing, and shall include a detailed and comprehensive statement as to why the member or licensed firm disagrees with the refusal under Section 14.1(5) of the Act, decision under Bylaw 613, 615, 621(ii) or 635, or determination and recommendations under Bylaw 671, and an express statement that the member or licensed firm agrees to be bound by and to act in accordance with any opinion rendered.

691 Upon receipt of a request by a member or licensed firm under Bylaw 690 for a reference to a binding opinion, the Vice-President responsible for the regulatory committees or a person designated by that Vice-President will appoint a referee or referees from among the members of the Discipline Tribunal who are members of the Institute, or from among other individuals who have experience in the practice review and licensing program.

[February 2008]

- 692 The referee(s) will:
- (i) conduct the reference as expeditiously and informally as possible;
  - (ii) not conduct an investigation or a hearing;
  - (iii) receive any written submissions the member or licensed firm, or the Committee, wish to make and, at the request of either of them, will meet separately to receive any oral representations they wish to make;
  - (iv) render an opinion as soon as practicable, without reasons or explanations, that the referee(s):
    - (1) agrees that the determination and recommendations as made by the Committee are appropriate;
    - (2) agrees with the position of the member or licensed firm in regard to the determination and recommendations;
    - (3) is of the opinion that the determination and recommendations ought to be varied, in which case the referee(s) will state what determination and recommendations are appropriate; or
    - (4) agrees or disagrees with the refusal under Section 14.1(5) of the Act or the decision under Bylaw 613, 615, 621(ii) or 635.
- 693 If the referee(s) renders an opinion under Bylaw 692(iv), the member or licensed firm and the Committee are deemed to be bound by the opinion, and will act in accordance with the opinion. The member or licensed firm shall be deemed to have accepted the determination and recommendations which the opinion states are appropriate.
- 694 Council may prescribe a fee to be paid by the member or licensed firm requesting a binding opinion under Bylaw 690, provided that:
- (i) the fee will be returned to the member or licensed firm if the referee(s)
    - (1) renders an opinion under Bylaw 692(iv)(2); or
    - (2) disagrees with a refusal under Section 14.1(5) of the Act or a decision under Bylaw 613, 615, 621(ii) or 635; and
  - (ii) the fee may be returned to the member or licensed firm, at the discretion of the referee(s), if the referee(s) renders an opinion under Bylaw 692(iv)(3).

[December 2004]

## **PART 7 - PROFESSIONAL CONDUCT ENQUIRY**

### **Committee Composition**

- 700 Council shall appoint a committee called the Professional Conduct Enquiry Committee (in this Part called the “Committee”), comprised of not less than fifteen regularly appointed persons, three of whom shall be persons who are not members of the Institute. [September 2008]
- 701 Council shall designate one of the Committee members who is a member of the Institute to be the Chair of the Committee.
- 702 Council shall designate one or more of the Committee members who are members of the Institute to be Vice-Chairs of the Committee and shall appoint one of the Vice-Chairs to be the Chair of the Rulings Committee.
- 703 Council may appoint other persons to be ad hoc members of the Committee upon the recommendation of the Chair or any Vice-Chair of the Committee. An ad hoc member shall participate in such investigations and reviews as the Chair or any Vice-Chair shall determine.
- 704 No person who is a member of Council, the Practice Review and Licensing Committee or the Discipline Tribunal may be appointed to the Committee. [September 2008]

### **Mandate**

- 710 The mandate of the Committee is to
- (i) investigate matters involving any alleged incompetence, lack of fitness to practise, professional misconduct, conduct unbecoming, or contravention of the Act, Bylaws or Rules of Professional Conduct, as may be brought to its attention; and
  - (ii) review reports
    - (1) made to it pursuant to Bylaws 360, 420, 630 and 681, and
    - (2) referred to it pursuant to Part 10 of the Bylaws.
- 711 The Committee shall not investigate a matter if Council has designated another person or committee to investigate the matter under Section 20(1)(a) of the Act.

### **Staffing**

- 720 In conducting these investigations or reviews, the Committee may employ the services of Institute staff or retain the services of other persons as the Committee deems necessary to assist in the investigations.

## Process

- 730 Upon completion of an investigation or review under Bylaw 710 concerning a member, former member, student, licensed firm or formerly licensed firm, the Committee shall make a determination that
- (i) no grounds exist for a complaint against the member, former member, student or firm, or
  - (ii) grounds do exist for a complaint that the member, former member, student or firm
    - (1) is incompetent,
    - (2) is unfit to practise,
    - (3) has committed professional misconduct,
    - (4) has, as a member, engaged in conduct unbecoming a member,
    - (5) has, as a licensed firm, engaged in conduct that, if engaged in by a member, would have been conduct unbecoming a member,
    - (6) has contravened the Act, Bylaws, or Rules of Professional Conduct, or
    - (7) any combination of the foregoing.
- 731 Subject to Bylaw 732, to make a determination under Bylaw 730, the Committee must have in favour of the determination
- (i) a majority of Committee members who attend the meeting,
  - (ii) at least five Committee members, and
  - (iii) in respect of a determination under Bylaw 730(i), at least two of the Committee members who are not members of the Institute.
- 732 The Committee is deemed to have made a determination under Bylaw 730(ii) if
- (i) at least three of the Committee members who are not members of the Institute attend the meeting, and
  - (ii) fewer than two of the Committee members who are not members of the Institute are in favour of a determination under Bylaw 730(i).
- 733 If the Committee makes a determination under Bylaw 730(ii) it shall, having regard to the seriousness of the matter, either
- (i) with the approval of at least two of the Committee members who are not members of the Institute, make a recommendation that the member, former member, student or firm

- (1) accept a reprimand,
  - (2) complete one or more courses of instruction prescribed by the Committee,
  - (3) pay a fine to the Institute not exceeding the amounts specified in Section 24(2)(f) of the Act, or such lesser amount as may be specified in Appendix A,
  - (4) pay all or any part of the expenses reasonably incurred by the Institute in respect of the investigation or review, including all actual fees paid or payable to investigators, legal counsel and witnesses,
  - (5) take such corrective or remedial action as the Committee considers appropriate, or
  - (6) do any combination of the foregoing actions; or
- (ii) deliver a Statement of Complaint to the Discipline Tribunal and the member, former member, student or firm. The Statement of Complaint shall state the grounds upon which it is issued and shall give brief particulars of the conduct of the member, former member, student or firm upon which it is based.
- 734 The Committee shall deliver its determination and recommendation, if any, to the member, former member, student or firm. Within thirty days of delivery of a determination and recommendation, the member, former member, student or firm shall, in writing:
- (i) accept the determination and recommendation;
  - (ii) decline to accept the determination and recommendation; or
  - (iii) request that the Committee refer the determination and recommendation for a binding opinion in accordance with Bylaws 740 to 749.
- [March 2006]
- 735 If the determination and recommendation is accepted, in writing, by the member, former member, student or firm, or is deemed under Bylaw 745 to be accepted, the member, former member, student or firm shall comply with its terms and conditions.
- [March 2006]
- 736 In the event that the member, former member, student or firm
- (i) accepts, in writing, or is deemed under Bylaw 745 to accept, the determination and recommendation, but fails to comply with its terms and conditions, or
  - (ii) declines to accept, or is deemed under Bylaw 737 to have declined to accept, the determination and recommendation,
- the Committee may deliver a Statement of Complaint to the Discipline Tribunal under Bylaw 733(ii).
- [March 2006]

- 737 If the member, former member, student or firm
- (i) fails to accept or to decline to accept a determination and recommendation or to request that it be referred for a binding opinion under Bylaw 734, within thirty days of its delivery, or such greater period as the Committee may consider appropriate in the circumstances,
  - (ii) fails to accept or to decline to accept a determination and recommendation under Bylaw 739 within ten days of being notified that the Committee has denied a request by the member, former member, student or firm under Bylaw 734(iii), or such greater period as the Committee may consider appropriate in the circumstances, or
  - (iii) fails to accept or to decline to accept a determination and recommendation under Bylaw 746 within thirty days of delivery of an opinion under Bylaw 743(v)(4), or such greater period as the Committee may consider appropriate in the circumstances,

the member, former member, student or firm is deemed to have declined to accept the determination and recommendation.

[March 2006]

- 738 A request under Bylaw 734(iii) must include:

- (i) a comprehensive statement as to why the member, former member, student or firm disagrees with the determination and recommendation; and
- (ii) a written agreement by the member, former member, student or firm
  - (1) to be finally and conclusively bound by and to act in accordance with any opinion given, and
  - (2) that the opinion may not be challenged, reviewed or appealed.

[March 2006]

- 739 The Committee may deny a request under Bylaw 734(iii) on any reasonable ground, in which case, the member, former member, student or firm will have a further ten days from the date of being notified of the denial to accept or decline to accept, in writing, the determination and recommendation.

[March 2006]

### **Binding Opinion**

- 740 If the Committee agrees with the request of a member, former member, student or firm under Bylaw 734(iii) to refer a determination and recommendation for a binding opinion, the Chair of the Discipline Tribunal will appoint a panel of three reviewers from among the members of the Tribunal, consisting of two Tribunal members who are members of the Institute and one Tribunal member who is not a member of the Institute (“Review Panel”).
- [March 2006] [February 2008]
- 741 If a determination and recommendation is referred to a Review Panel for a binding opinion:
- (i) the member, former member, student or firm may provide written comments and information to the Review Panel concerning the request for a binding opinion (in addition

- to the comprehensive statement provided under Bylaw 738(i)), and must provide the Committee with a copy of any such comments and information, within such time as the Review Panel specifies;
- (ii) after receiving any comments and information provided by the member, former member, student or firm under clause (i) (or after the expiration of the time specified by the Review Panel under clause (i) for such comments and information to be provided) the Committee may provide written comments and information to the Review Panel concerning the request for a binding opinion, and must provide the member, former member, student or firm with a copy of any such comments and information, within such time as the Review Panel specifies;
  - (iii) after receiving any comments and information provided by the Committee under clause (ii), the member, former member, student or firm may provide written comments and information to the Review Panel in reply to the comments and information provided by the Committee, and must provide the Committee with a copy of any such comments and information, within such time as the Review Panel specifies;
  - (iv) subject to Bylaw 743(ii), the member, former member, student or firm, and the Committee, must not provide any further written comments or information to the Review Panel concerning the request for a binding opinion except to the extent the Review Panel may authorise them to do so, for the purpose of
    - (1) responding to matters they could not reasonably have been expected to address in the comments and information provided under clauses (i), (ii) and (iii), or
    - (2) providing clarification of any other matter that the Review Panel considers necessary,or to request, or respond to a request, for such authorisation; and
  - (v) a copy of any further comments or information provided by the member, former member, student or firm, or by the Committee, under clause (iv), must also be provided to the other party.

[March 2006] [February 2008]

742 Comments and information provided under Bylaw 741 may include:

- (i) records of previous disciplinary decisions or determinations made by a Tribunal or Committee of the Institute, or other relevant Court or administrative decisions;
- (ii) other relevant reports, documents or information.

[March 2006]

743 The Review Panel will:

- (i) review and consider, as expeditiously and informally as possible,
  - (1) the applicable investigation report, or other report referred to in Bylaw 710(ii),
  - (2) the Committee's determination and recommendation,

- (3) the request of the member, former member, student or firm under Bylaw 734(iii), including the statement and agreement referred to in Bylaw 738, and
- (4) any comments and information received under Bylaw 741;
- (ii) invite the member, former member, student or firm and a representative of the Committee (either of whom may be accompanied or represented by their respective legal counsel) to meet with the Review Panel, together or (if the member, former member, student or firm and the Committee agree) separately, to discuss the matters referred to in clause (i)(1) to (4), if the member, former member, student or firm or the Committee requests such a meeting;
- (iii) not consider any other comments or information from the member, former member, student or firm, or from the Committee, unless, in the opinion of the Review Panel, there are compelling circumstances making it necessary to do so;
- (iv) not conduct an investigation or a hearing;
- (v) expeditiously give an opinion, without reasons or explanations, that:
  - (1) the determination and recommendation made by the Committee is appropriate;
  - (2) the Review Panel agrees with the position of the member, former member, student or firm regarding to the determination and recommendation;
  - (3) the determination and recommendation should be varied, in which case the Review Panel will state what determination and recommendation is appropriate;
  - (4) having regard to the importance or nature of the issues involved, the extent of disagreement as to the facts, or for any other reason, the matter is not appropriate for a binding opinion; or
  - (5) the matter should be referred back to the Committee to reconsider its determination and recommendation, having regard to any information provided to the Review Panel by the member, former member, student or firm which the Committee has informed the Review Panel it was not aware of or did not consider at the time it made the determination and recommendation.

[March 2006] [February 2008]

- 744 Before giving an opinion under Bylaw 743(v), the Review Panel
- (i) may consult with Institute staff or the Chair of the Discipline Tribunal on procedural matters, and
  - (ii) may consult with and obtain legal advice from a member of the Law Society of British Columbia who has not advised the Committee with respect to any matter concerning the member, former member, student or firm.

[March 2006] [February 2008]

- 745 If the Review Panel gives an opinion under Bylaw 743(v)(1), (2) or (3),
- (i) the member, former member, student or firm and the Committee are finally and conclusively bound by the opinion, and will act in accordance with the opinion,
  - (ii) the opinion is final and binding, and may not be challenged, reviewed or appealed, and
  - (iii) the member, former member, student or firm shall be deemed to have accepted the determination and recommendation which the opinion states is appropriate.
- [March 2006] [February 2008]
- 746 If the Review Panel gives an opinion under Bylaw 743(v)(4), the member, former member, student or firm shall, in writing, within thirty days of delivery of the opinion, accept or decline to accept the determination and recommendation originally made by the Committee.
- [March 2006] [February 2008]
- 747 Council may prescribe an administrative fee to be paid by a member, former member, student or firm whose request that a determination and recommendation be referred for a binding opinion is accepted by the Committee.
- [March 2006]
- 748 Despite Bylaws 740 to 743, the Chair of the Discipline Tribunal will not appoint a Review Panel and the binding opinion process will not be commenced or proceed until the member, former member, student or firm pays any administrative fee prescribed under Bylaw 747.
- [March 2006] [February 2008]
- 749 If the Review Panel is of the opinion that no grounds exist for a complaint against the member, former member, student or firm under Bylaw 730(ii), any administrative fee paid under Bylaw 748 will be returned to the member, former member, student or firm.
- [March 2006] [February 2008]

## **Publication**

- 750 The Chair of the Committee shall cause a summary of its determinations to be published and circulated to the members provided that the identity of the members, former members, students or firms involved in the determinations is not disclosed.
- [February 2009] [May 2009]

## **Confidentiality**

- 760 The Committee, persons retained by it, and a Review Panel appointed under Bylaw 740 shall, except as required by law, maintain the confidentiality of all information received by it or them with respect to an investigation or review under Bylaw 710.
- [March 2006] [February 2008]
- 761 Notwithstanding anything contained in Bylaws 750 and 760, the Committee may
- (i) disclose to another Provincial Institute any information or matter concerning any ongoing or completed investigation, or any determination or recommendation made by the Committee, with respect to

- (1) a member, former member or student who is a member or student of that Provincial Institute, or who has applied to that Provincial Institute for membership or for enrollment as a student,
  - (2) a firm, if a member of, or applicant for membership in, that Provincial Institute holds a proprietary interest in the firm, or
  - (3) a member, former member, student or firm not referred to in subparagraph (1) or (2), provided that the identity of the member, former member, student or firm involved is not disclosed,
- (ii) disclose to the Canadian Insolvency Practitioners Association any information or matter concerning any ongoing or completed investigation, or any determination or recommendation made by the Committee, with respect to a person who is a member or former member of the Institute and a member of that Association,
- (iii) subject to any restrictions established by Council, disclose to CPAB any information or matter concerning:
- (1) any ongoing or completed investigation, or any determination, or recommendation made by the Committee, with respect to a CPAB firm or a member practising at or in association with a practising office of a CPAB firm, relating to the audit of a reporting issuer, or
  - (2) any limitation or restriction on the practice of a CPAB firm (or any of its practising offices) or member practising at or in association with a CPAB firm resulting from the acceptance or deemed acceptance by the CPAB firm or member of a determination and recommendation under Bylaw 734(i) or 745; and
- (iv) with respect to an investigation involving an alleged contravention of Rule 213.2 disclose:
- (1) any determination under Bylaw 730(i), or any recommendation under Bylaw 733(i), or
  - (2) the fact that a Statement of Complaint has been delivered under Bylaw 733(ii),
- to any person alleging such contravention.

[February 2005] [May 2009]

## **PART 8 - DISCIPLINE TRIBUNAL**

### **Committee Composition**

- 800 For the purposes of Section 24 of the Act, Council shall appoint a Committee called the Discipline Tribunal (in this Part called the "Tribunal"), consisting of not less than twenty persons, at least two-thirds of whom are members of the Institute, and including at least three persons who are not members of the Institute. [February 2008]
- 801 Council shall designate a Chair and Vice-Chair of the Tribunal from among the members of the Tribunal who are members of the Institute. [February 2008]
- 802 No person who is a member of Council, the Practice Review and Licensing Committee, or the Professional Conduct Enquiry Committee may be appointed to the Tribunal. [February 2008]

### **Pre-hearing Procedures**

- 810 The Chair or Vice-Chair of the Tribunal shall, on receipt of a Statement of Complaint from the Professional Conduct Enquiry Committee, select a Panel composed of three or five members of the Tribunal to hear the matter, consisting of:
- (i) two or four Tribunal members who are members of the Institute; and
  - (ii) one Tribunal member who is not a member of the Institute. [February 2008]
- 811 The Panel shall fix the time and place to hear the matter and shall give at least ten days notice thereof to
- (i) the person or firm against whom the Statement of Complaint has been made, and
  - (ii) such other persons as it sees fit.
- 812 The notice of the hearing shall require each person, or a representative of each firm, to whom it is given to attend the hearing and to give and produce all evidence the person or firm may have relating to the subject matter of the hearing.
- 813 The Panel may at any time permit the Professional Conduct Enquiry Committee to amend the Statement of Complaint. Where an amendment is permitted, the Panel may grant the member, former member, student or firm an adjournment where fairness so requires.
- 814 Each member of the Panel is authorised for the purposes of the hearing to exercise the powers conferred by Section 24(7) of the Act.

### **Panel Counsel**

- 820 The Panel, in regard to the hearing, may, in consultation with the Chair or the Vice-Chair of the Tribunal, retain counsel who may conduct its proceedings and may participate in its deliberations and the drafting of its order but who shall not have a vote.

## Hearing

- 830 The Panel, in conducting the hearing shall
- (i) allow the parties to be represented by a member or a member of the Law Society of British Columbia;
  - (ii) admit any person or persons who wish to attend unless the Panel, on application by one of the parties to the hearing, or of its own motion, decides that it is in the interests of justice to deny admission to any person for the purpose of avoiding unwarranted disclosure of confidential information or for any other reason;
  - (iii) inform Council of any member, student or licensed firm who, having been given proper notice and from whom no reasonable explanation is received, fails to attend the hearing, or, in the case of a licensed firm, fails to have a representative attend the hearing;
  - (iv) hear and receive all evidence presented to it with respect to the subject matter of the hearing which it deems proper in the circumstances;
  - (v) provide the member, former member, student, or a representative of the firm, or counsel for the member, former member, student or firm, the opportunity to speak to the questions of penalty and costs before the conclusion of the hearing;
  - (vi) cause the proceedings to be recorded in full; and
  - (vii) subject to the Act and the Bylaws, have general authority to govern the procedure for the hearing, and to order adjournments thereof.

## Failure to Attend

- 840 If the member, former member, student, or representative of the firm whose conduct is to be inquired into does not appear at the hearing, then, on proof given pursuant to Bylaw 281 of the giving of notice of hearing to the member, former member, student or firm under Bylaw 811, the Panel may proceed with the hearing in the absence of the member, former member, student or representative of the firm and, without further notice to the member, former member, student, or firm, take any action it is authorised to take under these Bylaws.

## Decision

- 850 After the hearing the Panel, by majority vote, shall make a decision to either dismiss the Statement of Complaint, or to confirm the Statement of Complaint, in whole or in part, by finding that the member, former member, student or firm
- (i) is incompetent,
  - (ii) is unfit to practise,
  - (iii) has committed professional misconduct,
  - (iv) has, as a member, engaged in conduct unbecoming a member,

- (v) has, as a licensed firm, engaged in conduct that, if engaged in by a member, would have been conduct unbecoming a member,
  - (vi) has contravened the Act, Bylaws or Rules of Professional Conduct, or
  - (vii) any combination of the foregoing,
- and the Panel shall include in its decision its reasons therefor.

### **Order**

- 860 If the Panel decides to confirm the Statement of Complaint, in whole or in part, the Panel may, by order, do one or more of the things it is authorised to do under Section 24(2)(a) to (g) and (6) of the Act, provided that any fine imposed shall not exceed the applicable amount specified in Section 24(2)(f) of the Act, or such lesser amount as may be specified in Appendix A.
- 861 If the Panel decides that the allegations giving rise to the Statement of Complaint were without merit, the Panel may, by order, make an award of costs against the Institute under Section 24(3) of the Act.
- 862 An award of costs made by the Panel against the member, former member, student or firm under Section 24(2)(g) of the Act, or against the Institute under Section 24(3) of the Act, shall be made in accordance with the tariff of costs established under Appendix B.
- 863 Despite Bylaw 862, nothing in Appendix B limits or modifies the authority of the Panel to award additional costs under Section 24(6) of the Act, if applicable.
- 864 The Panel shall include in its order its reasons therefor.

### **Publication**

- 870 The Panel
- (i) shall deliver its decision and order to
    - (1) Council;
    - (2) the member, former member, student or firm involved in the matter;
    - (3) the Chair of the Professional Conduct Enquiry Committee; and
    - (4) the Chair of the Practice Review and Licensing Committee, if the decision and order involve any matter which the Practice Review and Licensing Committee reported to the Professional Conduct Enquiry Committee under Bylaw 681, or affect the ability of any member or licensed firm to engage in the practice of public accounting; and
  - (ii) may deliver its decision and order or a summary thereof to such other persons as it sees fit.

[February 2005] [May 2009]

## **PART 9 - RULINGS**

### **Committee Composition**

900 Council shall appoint a Committee called the Rulings Committee (in this Part called the "Committee"), consisting of the Chair of the Professional Conduct Enquiry Committee, a Vice-Chair of the Professional Conduct Enquiry Committee (who shall be the Chair of the Committee), and not less than five other members, a majority of whom shall be members of the Professional Conduct Enquiry Committee.

### **Ruling Process**

910 Any member, student or licensed firm may request, in writing, that the Committee provide a ruling on whether, in the opinion of the Committee, an action or a course of conduct proposed to be undertaken by the member, student or licensed firm would, if undertaken, contravene these Bylaws or the Rules of Professional Conduct.

911 A request under Bylaw 910 shall fully set out and disclose to the Committee all the facts and circumstances relevant to the proposed action or course of conduct and the ruling requested.

912 The Committee may, in its discretion, refuse to give a ruling, and shall refuse to give a ruling where the ruling requested relates to matters of technical interpretation of the *C/CA Handbook*.

913 Any three members of the Committee shall constitute a quorum for a meeting of the Committee.

914 The Committee shall only issue a ruling if all members of the Committee present at the meeting at which the ruling is considered are unanimous on the terms of the ruling to be issued.

915 Every ruling by the Committee shall be in writing and

- (i) shall be provided to the member, student or licensed firm who requested it;
- (ii) shall be provided to the Chair of the Professional Conduct Enquiry Committee; and
- (iii) may be published, on an anonymous basis, if it relates to a matter of general interest to members.

916 If a member, student or licensed firm undertakes an action or course of conduct in reliance on and in conformity to a ruling obtained by the member, student or licensed firm from the Committee, the Professional Conduct Enquiry Committee shall not thereafter deliver a complaint to the Discipline Tribunal pertaining to the action or course of conduct undertaken by the member or student unless the Professional Conduct Enquiry Committee is of the opinion that

- (i) the action or course of conduct undertaken is different from that described in the request by the member, student or licensed firm for the ruling; or

- (ii) the member, student or licensed firm failed to fully set out and disclose in the request for the ruling all the facts and circumstances relevant to the proposed action or course of conduct and the ruling requested.

### **Sole Benefit / Exclusivity**

- 920 Rulings given by the Committee shall be solely for the benefit of and apply only to the member, student or licensed firm to whom the ruling is given and shall not bind the Professional Conduct Enquiry Committee, the Discipline Tribunal, any other committee of the Institute, or Council, with respect to any other members, students or licensed firms, whether or not the ruling is published under Bylaw 915(iii).
- 921 No member of the Committee shall participate in the consideration or preparation of a ruling if the Committee member has any direct or indirect interest in the subject matter thereof or there exists any fact or circumstance which might reasonably be seen as preventing or interfering with the exercising of the Committee member's independent and objective judgement thereon.

## **PART 10 - CONTINUING PROFESSIONAL DEVELOPMENT**

### **Continuing Professional Development**

- 1000 In this Part and in any regulation adopted by Council pursuant to this Part, "continuing professional development" means the ongoing formal and informal program of learning which contributes directly to the professional competence of a member.
- 1001 Every member shall complete the minimum level of continuing professional development prescribed by Council.
- 1002 Council shall make regulations relating to the:
- (i) minimum level of continuing professional development, which need not be the same for all members; and
  - (ii) report to be made by members with respect to their continuing professional development, including the deadline for making the report.
- 1003 Council may exempt a category of members or, on application by a member, an individual member, from any or all of the requirements of continuing professional development.
- 1004 If a member fails to comply with this Part or a regulation made pursuant to it, Council may, after inquiry including consultation with the member and by notifying the member in writing, take such action as it considers appropriate.

### **Professional Development Review Committee**

- 1010 Council shall appoint from among the members a Committee called the Professional Development Review Committee.
- 1011 Council shall make regulations relating to:
- (i) number and qualifications of members of the Professional Development Review Committee; and
  - (ii) powers, duties and functions of the Professional Development Review Committee.

## **APPENDIX A – MAXIMUM FINES**

### **Professional Conduct Enquiry**

- A.1 Fines recommended by the Professional Conduct Enquiry Committee against a firm under Bylaw 733(i)(3) must not exceed:
- (i) \$25,000, where the number of members or former members holding a proprietary interest in the firm is one;
  - (ii) \$50,000, where the number of members or former members holding a proprietary interest in the firm is two;
  - (iii) \$75,000, where the number of members or former members holding a proprietary interest in the firm is three; and
  - (iv) \$100,000, where the number of members or former members holding a proprietary interest in the firm is four or more.

### **Discipline Tribunal**

- A.2 Fines imposed by a Panel of the Discipline Tribunal against a firm under Bylaw 860 and Section 24(2)(f)(ii) of the Act must not exceed:
- (i) \$25,000, where the number of members or former members holding a proprietary interest in the firm is one;
  - (ii) \$50,000, where the number of members or former members holding a proprietary interest in the firm is two;
  - (iii) \$75,000, where the number of members or former members holding a proprietary interest in the firm is three; and
  - (iv) \$100,000, where the number of members or former members holding a proprietary interest in the firm is four or more.

## APPENDIX B – TARIFF OF COSTS

B.1 Where a Panel of the Discipline Tribunal makes an award of costs against a member, former member, student or firm under Section 24(2)(g) of the Act, costs must be assessed as follows:

- (i) investigator costs must be assessed under Schedule 1;
- (ii) legal costs must be assessed under Schedule 2;

and, subject to the Act, the Panel must allow those investigator costs and legal costs that were proper or reasonably necessary for the conduct of:

- (iii) the investigation by the Professional Conduct Enquiry Committee under Part 7 of the Bylaws;
- (iv) any extraordinary suspension proceeding under Section 23 of the Act (if applicable); and
- (v) the discipline proceeding under Part 8 of the Bylaws.

B.2 Where a Panel of the Discipline Tribunal makes an award of costs against the Institute under Section 24(3), costs must be assessed under Schedule 3, and, subject to the Act, the Panel must allow those legal costs of the member, former member, student or firm that were proper or reasonably necessary:

- (i) in connection with the investigation by the Professional Conduct Enquiry Committee under Part 7 of the Bylaws;
- (ii) in connection with an extraordinary suspension proceeding under Section 23 of the Act (if applicable); and
- (iii) for the conduct of the discipline proceeding under Part 8 of the Bylaws.

B.3 In assessing costs under Schedule 1, 2 or 3, the Panel must fix the scale, from Scale 1 to 3 in Bylaw B.4, under which costs will be assessed, and may order:

- (i) that investigator costs be assessed on a different scale from legal costs; and
- (ii) that one or more steps in the investigation or proceeding be assessed under a different scale from that fixed for other steps.

B.4 In fixing the scale of costs the Panel must have regard to the following principles:

- (i) Scale 1 is for matters of less than ordinary difficulty or importance;
- (ii) Scale 2 is for matters of ordinary difficulty or importance;
- (iii) Scale 3 is for matters of more than ordinary difficulty or importance.

B.5 In fixing the appropriate scale under which costs will be assessed, the Panel may take into account the following:

- (i) whether a difficult issue or law, fact or construction is involved;
- (ii) whether an issue is of importance to a class or body of persons, or is of general interest to the profession or to the public;
- (iii) whether the investigation involved a difficult or complicated matter reasonably requiring an expert investigator.

- B.6 For the purpose of determining investigator costs under Schedule 1, the value allowed on an assessment is as follows:
- (i) Scale 1 – \$30 for each unit
  - (ii) Scale 2 – \$50 for each unit
  - (iii) Scale 3 – \$100 for each unit
- B.7 For the purpose of determining legal costs under Schedule 2 or 3, the value allowed on an assessment is as follows:
- (i) Scale 1 – \$100 for each unit
  - (ii) Scale 2 – \$200 for each unit
  - (iii) Scale 3 – \$300 for each unit
- B.8 If an item in Schedule 1, 2 or 3 provides for maximum and minimum numbers of units, the Panel has the discretion to allow a number within that range of units, having regard to the following principles:
- (i) the minimum number of units is for matters upon which little time should ordinarily have been spent;
  - (ii) the mid-point of the range is for matters upon which an average amount of time should ordinarily have been spent;
  - (iii) the maximum number of units is for matters upon which a great deal of time should ordinarily have been spent.
- B.9 If an item in Schedule 1, 2 or 3 provides for:
- (i) an amount for each day but the time spent during a day is not more than 2 ½ hours, only ½ of the amount is allowed for that day;
  - (ii) an amount for each day but the time spent during the day is more than 5 hours, the amount allowed for that day must be increased by ½ of that amount; or
  - (iii) an amount for preparation for an attendance but the time spent on the attendance is less than 2½ hours, only ½ of the amount for preparation is allowed.
- B.10 In addition to the costs allowed under Schedule 1, 2 or 3, the Panel must allow a reasonable amount for disbursements that were necessarily and properly incurred for the conduct of:
- (i) the investigation by the Professional Conduct Enquiry Committee under Part 7 of the Bylaws;
  - (ii) any extraordinary suspension proceeding under Section 23 of the Act (if applicable); and
  - (iii) the discipline proceeding under Part 8 of the Bylaws.
- B.11 If tax is payable by a party in respect of investigator costs, legal costs, or disbursements, the Panel must allow an additional amount to compensate for that tax, which additional amount must be determined:
- (i) if the tax is payable in respect of investigator or legal costs, by multiplying the percentage rate of the tax by the monetary value of the units assessed; or
  - (ii) if the tax is payable in respect of disbursements, by multiplying the percentage rate of the tax by the monetary value of the disbursements assessed.

## Schedule 1 – Investigator Costs

| Item   | Description  | Units              |          |
|--|--|--------------------|----------|
| <i>Investigation</i>                                       |  |                    |          |
| 1  | Preliminary review of the matter referred to or brought to the attention of the Professional Conduct Enquiry Committee, and meetings and consultations by an investigator to obtain authorisation for in-depth investigation   | Minimum<br>Maximum | 1<br>20  |
| 2  | In-depth investigation into the competence, fitness to practice, or conduct of the member, former member, student or firm, and associated meetings and consultations   | Minimum<br>Maximum | 1<br>200 |
| <i>Reporting to Professional Conduct Enquiry Committee</i> |  |                    |          |
| 3  | Preparation of investigation report, and associated meetings, consultations, and analysis by an investigator   | Minimum<br>Maximum | 1<br>60  |
| 4  | Reviewing and consultations by an investigator in relation to written submissions of member, former member, student or firm in response to investigation report  | Minimum<br>Maximum | 1<br>10  |
| 5  | Preparation by an investigator for attendance at meeting of Professional Conduct Enquiry Committee   | Minimum<br>Maximum | 1<br>3   |
| 6  | Attendance of an investigator at meeting of Professional Conduct Enquiry Committee   | Minimum<br>Maximum | 1<br>3   |
| 7  | Correspondence, communications and negotiations in relation to the determination and recommendations, if any, of the Professional Conduct Enquiry Committee, and any necessary follow-up investigation to verify compliance with the determination and recommendations | Minimum<br>Maximum | 1<br>20  |
| <i>Binding Opinion</i>                                     |  |                    |          |
| 8  | Preparation of written comments and information under Bylaw 741  | Minimum<br>Maximum | 1<br>20  |
| [March 2006]   |  |                    |          |
| 9  | Preparation for meeting referred to in Item 10   | Minimum<br>Maximum | 1<br>5   |
| [March 2006]   |  |                    |          |
| 10   | Attendance of an investigator at meeting with Review Panel under Bylaw 743(ii)   | Minimum<br>Maximum | 1<br>5   |
| [March 2006] [February 2008]                               |  |                    |          |
| <i>Extraordinary Suspension</i>                            |  |                    |          |
| 11   | Preparation of report or written submission to Panel of Council in support of request for extraordinary suspension   | Minimum<br>Maximum | 1<br>10  |
| 12   | Preparation for attendance referred to in Item 13  | Minimum<br>Maximum | 1<br>3   |

| <b>Item</b> | <b>Description</b>   | <b>Units</b> |    |
|-------------|--|--------------|----|
| 13          | Attendance of an investigator at meeting of Panel of the Council under Section 23 of the Act   | Minimum      | 1  |
|             |  | Maximum      | 3  |
|             | <i>Inquiry</i>   |              |    |
| 14          | Consultation with legal counsel regarding preparation of Statement of Complaint  | Minimum      | 1  |
|             |  | Maximum      | 10 |
| 15          | Further investigation in relation to preparation of the Statement of Complaint, or in preparation for the Discipline Tribunal hearing  | Minimum      | 1  |
|             |  | Maximum      | 50 |
| 16          | Preparation for attendance referred to in Item 17, for each day of necessary attendance by an investigator   | Minimum      | 1  |
|             |  | Maximum      | 3  |
| 17          | Attendance by an investigator at preliminary or interlocutory application before the Discipline Tribunal, for each day of necessary attendance by an investigator  | Minimum      | 1  |
|             |  | Maximum      | 5  |
| 18          | Preparation for attendance referred to in Item 19, for each day of necessary attendance by an investigator   | Minimum      | 1  |
|             |  | Maximum      | 3  |
| 19          | Attendance by an investigator at the Discipline Tribunal hearing, for each day of necessary attendance by an investigator  | Minimum      | 1  |
|             |  | Maximum      | 5  |
|             | <i>Miscellaneous</i>   |              |    |
| 20          | Correspondence, conferences, instructions, consultations, or meetings by an investigator or investigators for which provision is not made elsewhere in the tariff  | Minimum      | 1  |
|             |  | Maximum      | 20 |
| 21          | Travel by an investigator to attend any meeting, hearing, application or other analogous proceeding where held more than 40 km from the place where the investigator carries on business, for each day of travel by the investigator |              | 2  |
|             | In addition, reasonable travelling and subsistence expenses must be allowed as a disbursement  |              |    |

## Schedule 2 – Legal Costs of the Institute

| Item   | Description  | Units   |                              |
|--|--|---------|------------------------------|
| <i>Investigation</i>                                       |  |         |                              |
| 1  | Reviewing and advising in relation to preliminary review of the matter referred to or brought to the attention of the Professional Conduct Enquiry Committee, and associated meetings and consultations    | Minimum | 1                            |
|  |  | Maximum | 5                            |
| 2  | Reviewing and advising in relation to in-depth investigation into the competence, fitness to practice, or conduct of the member, former member, student or firm, and associated meetings and consultations | Minimum | 1                            |
|  |  | Maximum | 30                           |
| 3  | Correspondence, communications and negotiations in relation to the investigation   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| <i>Reporting to Professional Conduct Enquiry Committee</i> |  |         |                              |
| 4  | Reviewing and advising in relation to preparation of investigation report, and associated meetings and consultations   | Minimum | 1                            |
|  |  | Maximum | 30                           |
| 5  | Reviewing and advising in relation to written submissions of member, former member, student or firm in response to investigation report  | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 6  | Preparation for attendance referred to in Item 7   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 7  | Attendance at meeting of Professional Conduct Enquiry Committee  | Minimum | 1                            |
|  |  | Maximum | 3                            |
| 8  | Correspondence, communications and negotiations in relation to the determination and recommendation, if any, of the Professional Conduct Enquiry Committee   | Minimum | 1                            |
|  |  | Maximum | 20                           |
| <i>Binding Opinion</i>                                     |  |         |                              |
| 9  | Reviewing and advising in relation to written comments and information under Bylaw 741   | Minimum | 1                            |
|  |  | Maximum | 20                           |
|  |  |         | [March 2006]                 |
| 10   | Preparation for meeting referred to in Item 11   | Minimum | 1                            |
|  |  | Maximum | 5                            |
|  |  |         | [March 2006]                 |
| 11   | Attendance at meeting with Review Panel under Bylaw 743(ii)  | Minimum | 1                            |
|  |  | Maximum | 5                            |
|  |  |         | [March 2006] [February 2008] |
| <i>Extraordinary Suspension</i>                            |  |         |                              |
| 12   | Reviewing and advising in relation to request for extraordinary suspension   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 13   | Preparation of report or written submissions to Panel of Council in support of request for extraordinary suspension  | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 14   | Preparation for attendance referred to in Item 15  | Minimum | 1                            |

| Item | Description  | Units   |    |
|------|--|---------|----|
|      |  | Maximum | 3  |
| 15   | Attendance at meeting of Panel of Council under Section 23 of the Act  | Minimum | 1  |
|      |  | Maximum | 3  |
| 16   | Correspondence, communications and negotiations in relation to extraordinary suspension  | Minimum | 1  |
|      | <i>Inquiry</i>   | Maximum | 10 |
| 17   | Preparation of Statement of Complaint, and any amendments to it  | Minimum | 1  |
|      |  | Maximum | 30 |
| 18   | Preparation for an application referred to in Item 19, for each day of hearing where hearing commenced   |         |    |
|      | (a) where unopposed  |         | 2  |
|      | (b) where opposed  |         | 3  |
| 19   | Preliminary or interlocutory application before the Discipline Tribunal, for each day  |         |    |
|      | (a) where unopposed  |         | 4  |
|      | (b) where opposed  |         | 5  |
| 20   | Preparation for hearing referred to in Item 21, for each day of hearing  |         | 5  |
| 21   | Hearing before the Discipline Tribunal (except for any portion of the hearing relating only to penalty and costs), for each day  |         | 10 |
| 22   | Preparation for hearing referred to in Item 23, for each day of hearing  |         | 3  |
| 23   | Portion of hearing before the Discipline Tribunal relating only to penalty and costs, for each day   |         | 5  |
| 24   | Written argument or submissions  | Minimum | 1  |
|      |  | Maximum | 30 |
| 25   | Attendance before the Discipline Tribunal where prosecuting counsel is ready to proceed and where application or hearing not commenced   |         | 3  |
| 26   | Correspondence, communications and negotiations in relation to Discipline Tribunal hearing   | Minimum | 1  |
|      | <i>Miscellaneous</i>   | Maximum | 20 |
| 27   | Correspondence, conferences, instructions, consultations, or meetings by legal counsel for which provision is not made elsewhere in the tariff   | Minimum | 1  |
|      |  | Maximum | 20 |
| 28   | Travel by legal counsel to attend any meeting, hearing, application or other analogous proceeding where held more than 40 km from the place where that counsel carries on business, for each day of travel by that counsel |         | 2  |
|      | In addition, reasonable travelling and subsistence expenses must be allowed as a disbursement  |         |    |

### Schedule 3 – Legal Costs of the Member, Former Member, Student or Firm

| Item   | Description  | Units   |                              |
|--|--|---------|------------------------------|
| <i>Investigation</i>                                     |  |         |                              |
| 1  | Advising in relation to the investigation into the competence, fitness to practice, or conduct of the member, former member, student or firm               | Minimum | 1                            |
|  |  | Maximum | 20                           |
| 2  | Correspondence, communications and negotiations in relation to the investigation   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| <i>Meeting of Professional Conduct Enquiry Committee</i> |  |         |                              |
| 3  | Reviewing and advising in relation to investigation report   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 4  | Preparation of written submissions to Professional Conduct Enquiry Committee in response to investigation report   | Minimum | 1                            |
|  |  | Maximum | 30                           |
| 5  | Preparation for attendance referred to in Item 6   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 6  | Attendance at meeting of Professional Conduct Enquiry Committee  | Minimum | 1                            |
|  |  | Maximum | 3                            |
| 7  | Correspondence, communications and negotiations in relation to the determination and recommendation, if any, of the Professional Conduct Enquiry Committee | Minimum | 1                            |
|  |  | Maximum | 20                           |
| <i>Binding Opinion</i>                                   |  |         |                              |
| 8  | Reviewing and advising in relation to written comments and information under Bylaw 741   | Minimum | 1                            |
|  |  | Maximum | 20                           |
|  |  |         | [March 2006]                 |
| 9  | Preparation for meeting referred to in Item 10   | Minimum | 1                            |
|  |  | Maximum | 5                            |
|  |  |         | [March 2006]                 |
| 10   | Attendance at meeting with Review Panel under Bylaw 743(ii)  | Minimum | 1                            |
|  |  | Maximum | 5                            |
|  |  |         | [March 2006] [February 2008] |
| <i>Extraordinary Suspension</i>                          |  |         |                              |
| 11   | Reviewing and advising in relation to extraordinary suspension   | Minimum | 1                            |
|  |  | Maximum | 10                           |
| 12   | Correspondence, communications and negotiations in relation to extraordinary suspension  | Minimum | 1                            |
|  |  | Maximum | 10                           |
| <i>Inquiry</i>   |  |         |                              |
| 13   | Reviewing and advising in relation to Statement of Complaint, and any amendments to it   | Minimum | 1                            |
|  |  | Maximum | 10                           |

| Item | Description  | Units   |    |
|------|--|---------|----|
| 14   | Preparation for an application referred to in Item 15, for each day of hearing where hearing commenced   |         |    |
|      | (a) where unopposed  |         | 2  |
|      | (b) where opposed  |         | 3  |
| 15   | Preliminary or interlocutory application before the Discipline Tribunal, for each day  |         |    |
|      | (a) where unopposed  |         | 4  |
|      | (b) where opposed  |         | 5  |
| 16   | Preparation for hearing referred to in item 17, for each day of hearing  |         | 5  |
| 17   | Hearing before the Discipline Tribunal (except for any portion of the hearing relating only to penalty and costs), for each day  |         | 10 |
| 18   | Preparation for hearing referred to in item 19, for each day of hearing  |         | 3  |
| 19   | Portion of hearing before the Discipline Tribunal relating only to penalty and costs, for each day   |         | 5  |
| 20   | Written argument or submissions  | Minimum | 1  |
|      |  | Maximum | 30 |
| 21   | Attendance before the Discipline Tribunal where counsel for the member, former member, student or firm is ready to proceed and where application or hearing not commenced  |         | 3  |
| 22   | Correspondence, communications and negotiations in relation to Discipline Tribunal hearing   | Minimum | 1  |
|      |  | Maximum | 20 |
|      | <i>Miscellaneous</i>   |         |    |
| 23   | Correspondence, conferences, instructions, consultations, or meetings by legal counsel for which provision is not made elsewhere in the tariff   | Minimum | 1  |
|      |  | Maximum | 20 |
| 24   | Travel by legal counsel to attend any meeting, hearing, application or other analogous proceeding where held more than 40 km from the place where that counsel carries on business, for each day of travel by that counsel |         | 2  |
|      | In addition, reasonable travelling and subsistence expenses must be allowed as a disbursement  |         |    |