

**INSTITUTE OF
CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN**
ADMINISTRATIVE BOARD RULES

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V. ADMINISTRATIVE BOARD RULES (400-499)

A. APPROVING STANDARDS

General

455.1 Any standards of the profession approved by the Board shall be consistent with the Rules.

Procedures

456.1 The Board, with the approval of not less than a two-thirds (2/3) majority of the members of the Board, may make standards for the profession for any purpose authorized under the Act and the Bylaws, which are outside of the scope of CPA Canada Standards of Professional Practice set and approved by any Standards Boards from time to time.

456.2 The Registrar shall notify each registrant of each standard within thirty (30) days after the standard is made.

456.3 Failure to notify each registrant does not invalidate a standard.

456.4 No standard shall come into force until the date specified in the standard.

Review

457.1 The Board at any time may review, amend, and approve a standard.

457.2 The Registrar shall review the standards as requested and may propose amendments.

458-459 are left blank at this time.

B. PROCEDURE AT REGULATORY COMMITTEE MEETINGS OF THE INSTITUTE

Notice of Meetings

460.1 Meetings of a regulatory committee shall be called at the request of Institute staff, the regulatory committee chair or by a simple majority of the members.

460.2 The time and place of meetings shall be determined by the regulatory committee chair in consultation with the Institute staff.

460.3 Meetings may be held in person, by tele-conference, by video conference, by e-meeting or a combination. A e-meeting shall be held with agreement between the Institute staff and regulatory committee chair for the purposes of voting on a motion.

460.4 Notice of meetings shall be given by the Institute staff at least five (5) days in advance of the meetings unless approved by the regulatory committee chair. Institute staff shall attend all regulatory committee meetings other than in camera sessions.

460.5 Other individuals who are not regulatory committee members may be requested to attend regulatory committee meetings to present information or observe the meeting as approved by the regulatory committee chair and Institute staff. These individuals must not be in attendance for any discussion or voting portions of the meeting.

Agenda

460.6 Agendas shall be prepared by Institute staff and approved by the regulatory committee chair prior to circulation.

460.7 Agenda items shall include a recommendation in the form of a motion prepared by Institute staff for the regulatory committee's consideration.

460.8 Unless the meeting has been called on short notice, agendas shall be circulated in writing to all regulatory committee members five (5 business days) prior to the meeting date.

460.9 Unless the meeting has been called on short notice, documents related to agenda items shall be provided to all regulatory committee members with the agenda five (5 business days) prior to the meeting date.

460.10 Upon approval of the regulatory committee chair, supplementary or correcting documents related to the agenda may be provided to regulatory committee members up to the time of the discussion of the agenda item to which they pertain provided they are of a volume that regulatory committee members can reasonably review during the meeting.

Conflict of Interest

461.1 Each member of the regulatory committee shall declare conflicts of interest following the provisions outlined in the Terms of Reference for that regulatory committee.

461.3 If a regulatory committee member has a conflict of interest, he may not take part in the discussions or decision making regarding the agenda item in question.

461.4 If the regulatory committee member is the subject of the potential conflict of interest, he shall not chair the regulatory committee meeting for the agenda item in question.

461.5 Notwithstanding that a person may have been appointed by the Board to serve on a regulatory committee, where that person has a conflict (i.e. direct or indirect connection with the subject matter of a case under enquiry or review) or is not available to participate in the regulatory committee's decision's related to a matter before the regulatory committee, that person shall not be considered a member of the regulatory committee for the purposes of the regulatory committee's decisions related to that case.

Motions

462.1 The regulatory committee chair shall:

- (a) call for discussion on each agenda item;

- (b) ensure all regulatory committee members have an opportunity to participate in the discussion;
- (c) ensure motions are in order and that discussion is relevant to the motion;
- (d) close discussion; and
- (e) call for a motion.

462.2 A motion may be amended at any time before the vote, provided the mover and seconder agree. If the mover and seconder do not agree to the amendment, only the original motion shall be voted upon.

462.3 A motion may be tabled at any time before the vote. A tabled motion shall be added to the agenda for the next meeting.

462.4 A motion may be postponed with two-thirds (2/3) majority vote of the regulatory committee members attending a regulatory committee meeting.

462.5 A motion may be made to refer the agenda item to Institute staff with additional instructions including a date to consider the motion at a future meeting.

462.6 A motion consisting of several parts may have a vote on each part or on the whole, at the discretion of the regulatory committee chair.

462.7 The regulatory committee chair shall not move, second, or state a motion to adjourn and reconvene the meeting.

462.8 A declaration by the regulatory committee chair ends the meeting.

462.9 For all situations at meetings not addressed by Board rules 460 to 462, the regulatory committee chair at the meeting as the case may be, has authority to determine the process or rule of order to use in that situation, and the decision of the regulatory committee chair shall not be subject to review.

Voting

463.1 Every regulatory committee member present at a meeting shall be entitled to one (1) vote.

463.2 Decisions shall be made on the basis of a simple majority vote of the members present at the meeting.

463.3 The format of voting shall be in the format at the call of the regulatory committee chair.

463.4 The regulatory committee chair shall announce the results of all votes.

463.5 At the request of the regulatory committee chair or any member, the committee shall decide by a vote whether the discussion of any particular subject shall be held in closed session.

Minutes

464.1 Minutes shall be kept of all regulatory committee meetings.

464.2 The minutes shall indicate, without limitation, the names of the persons present at the meeting, a list of all proposed motions, rationale for the result of the proposed motions, and the result of the proposed motions.

464.3 The minutes shall be approved by the regulatory committee chair and vice-chair within fifteen (15) days of the meeting.

464.4 The minutes shall be approved by the regulatory committee at the next regulatory committee meeting.

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C. COMMITTEES

Summary

Self-regulation is a power delegated by a government to regulate a profession in the public interest. Self-regulation recognizes the maturity and skill of a profession to govern registrants. The granting of self-regulation acknowledges a profession's members are capable of governing themselves. Committee based decision is the mechanism by which the profession governs itself.

The Accounting Profession Act, 2014 establishes the Professional Conduct Committee under Section 27 and the Discipline Committee under Section 30. Other sections of the Act set out specific authorities, responsibilities and requirements for those committees. In addition, Section 13(1) permits the Board to establish any committees it considers necessary and to delegate its powers and duties to those committees.

The composition and function of committees must result in sufficient expertise to regulate the profession. The committees must balance diligently administered regulation with the interest of the public. Further, as the committees carry out their delegated functions, they must ensure their decisions:

- Protect the public by appropriately balancing regulation with serving other public interests;
- Consider education and rehabilitation as foundational elements;
- Determine outcomes that are proportionate to risk; and
- Result in outcomes in the form of consequences to registrant that are appropriate and effective.

Each regulatory committee outlined in 111.1 has Board approved terms of reference and is responsible to follow the Regulatory Framework.

D. FEES

Definitions

465.1 Repealed.

Exemptions

466.1 Except for the fee charged to a member who was a candidate for a portion of the year in which the fee is due, no fee will be pro-rated.

466.2 A primary member may apply for an annual exemption from the annual fees set out in Bylaw 130.1 when:

- (a) they are approved for non-practice status; or
- (b) the category of his practice of the profession is limited to:
 - (i) services that do not require a licence or registration of a firm; and
 - (ii) services that generate less than \$10,000 in professional income during the calendar year for which the exemption is requested; or
- (c) their circumstances are such that they should be granted an exemption.

466.3 Repealed.

466.4 Subject to Rule 466.5, an application for exemption is for one (1) year term and is due no later than thirty (30) days before the day on which fees are due as provided in Bylaw 130.1.

466.5 A member:

- (a) who is over 70 years of age; and
- (b) who qualified for non-practice within the prior fiscal year.

is not required to apply for an exemption for fees under Rule 466.2.

466.6 Subject to Rule 466.7, a member shall not be disqualified from qualification for an exemption as a result of practice in an unpaid volunteer role.

466.7 A member practicing professional accounting during a period for which they would have otherwise qualified for an exemption shall not qualify for an exemption from fees.

466.8 A member approved for an exemption under Rule 466.2 shall inform the Institute within thirty (30) days of a change in the basis for the exemption. Where a member no longer qualifies for an exemption, fees may be assessed under Bylaw 130.1.

466.9 Upon receipt of a notice in writing from the Institute, a member shall submit to the Institute documentation which is acceptable to the Institute and that supports the basis for exemption within the time specified in the notice.

466.10 Members are required to retain supporting documentation for two (2) years for purposes of Board rule 466.9.

466.11 An honorary member shall not be charged annual fees.

Late Fees

467.1 Late fees shall be charged thirty (30) days after the date of compliance (with the requirements) as specified in a rule or notice.

Suspended Registrants

468.1 Suspended registrants may apply for an exemption for all fees.

Reductions

469.1 A primary member may apply for an annual reduction in the annual fees set out in Bylaw 130.1 when:

- (a) the category of his practice of the profession is limited to:
 - (i) services that do not require a licence or registration of a firm; and
 - (ii) services that generate more than \$10,000 and less than \$30,000 in professional income during the calendar year for which the reduction is requested; or
- (b) their circumstances are such that they should be granted a reduction.

Re-instatement and Re-admission Fees

470.1 A suspended member submitting an application for re-instatement shall be charged one-half of the current initial registration fee. A person whose registration as a member was previously cancelled and who is submitting an application for registration shall be charged the full current initial registration fee.

Authority

- 471.1 The Registrar shall have the authority to:
- (a) approve or not approve fee exemptions and reductions;
 - (b) approve or not approve cancellations of fees;
 - (c) approve or not approve refunds for fees.

Penalties

472.1 A member who practices professional accounting without being licensed under Section 18(2) of the Act shall be charged a penalty as set by the Board.

472.2 A member who practices professional accounting or other regulated services without notifying the Institute prior to commencement of practice shall be charged a penalty as set by the Board.

473-499 are left blank at this time.