

**INSTITUTE OF
CHARTERED PROFESSIONAL ACCOUNTANTS
OF SASKATCHEWAN**
ADMINISTRATIVE BYLAWS

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II. ADMINISTRATIVE BYLAWS (100-199)

A. TITLE

101.1 These Bylaws may be cited as *The Accounting Profession Administrative Bylaws 2020* (Saskatchewan).

B. INTERPRETATION

102.1 For the purpose of these Bylaws, except where otherwise stated:

- (a) "Act" means *The Accounting Profession Act*, (Saskatchewan) as amended from time to time;
- (b) "Affiliate member" means a member who has designated their member registration with another provincial institute as their primary member registration in Canada;
- (c) "Board rule" means a rule approved by the Board consistent with and permitted under specific provisions in the Act or Bylaws;
- (d) "Bylaws" mean these Bylaws and any other Bylaws of the Institute that may be in force from time to time;
- (e) "Chief Executive Officer" and "CEO" mean the individual appointed by the Board pursuant to Bylaw 115.1 of *The Accounting Profession Administrative Bylaws*;
- (f) "CPA Canada" means the national organization for Chartered Professional Accountants in Canada;
- (g) "Discipline Committee rule" means a rule approved by the Discipline Committee which is consistent with specific provisions in the Act or Bylaws and permitted under subsection 30(3) of the Act;
- (h) "electronic ballot or proxy" means a ballot or proxy that may be transmitted through the use of the internet or other electronic service;
- (i) "Legacy body" means The Institute of Chartered Accountants of Saskatchewan, The Society of Management Accountants of Saskatchewan and The Certified General Accountants Association of Saskatchewan, collectively or separately;
- (j) "Legacy designation" means a designation held by a member pursuant to section 59 of the Act;
- (k) "non-practice" means that during a twelve (12) month period ending in the fiscal year of CPA Saskatchewan, the member was:
 - (i) not engaged in the practice of the profession, and
 - (ii) not relied upon based on his qualification as a professional accountant;
- (l) "practice of the profession" or "professional service" means any service provided by a member related to a technical competency as set out in the CPA Canada competency map;
- (m) "practice of professional accounting" means any of the sub-categories of professional service outlined in subsection 18(1) of the Act;
- (n) "practice inspection" means inspecting the application of Standards of Professional Practice and the manner and methods of practice of registered and licensed firms by the Institute;
- (o) "Primary member" means a member other than an affiliate member and who shall therefore be primarily accountable to the Institute for regulatory purposes. A member engaged in the practice of the profession throughout the year primarily in Saskatchewan shall be a primary member. A member shall be considered practicing primarily in Saskatchewan when the

member's practice of the profession in Saskatchewan is to an extent greater than his/her practice of the profession (in aggregate) in other jurisdictions in or outside Canada;

- (p) "Provincial Institute" means a regulatory body for professional accountants established pursuant to legislation in any province or territory of Canada and The Institute of Chartered Professional Accountants of Bermuda;
- (q) "public appointee" means a person appointed to the Board pursuant to section 9 of the Act;
- (r) "public representative" means a person appointed by the Board to a regulatory committee pursuant to Bylaw 112.2 of *The Accounting Profession Administrative Bylaws*;
- (s) "Rule" means any right, requirement or obligation of a registrant, or duty or power of the Institute, that is set out in the Act, a Bylaw, a Board rule, a Discipline Committee rule and the Rules of Professional Conduct, as established or amended from time to time;
- (t) "Rules of Professional Conduct" means the obligations and requirements for professional conduct and professional competence of registrants established by CPA Canada.

102.2 Bylaws and Board rules pertaining to members or firms providing services as a professional accountant through or in the name of a professional corporation shall apply to the professional corporation.

102.3 Singular includes plural, and vice versa.

102.4 Masculine includes feminine, and vice versa.

102.5 "In writing" applies to both paper and electronic form.

102.6 Headings are for convenience and reference only.

102.7 Terms defined in the Act have the same meaning in these Bylaws.

C. BOARD

Members

Election and Appointment

103.1 A member of the Institute may be nominated for election to the Board and shall be called a nominee.

103.2 Members who are employees or honorary members of the Institute shall not be eligible to be nominated, appointed or elected to the Board.

103.3 The CEO shall at least sixty (60) days prior to the annual meeting, notify in writing all members except honorary members that nominations for election to the Board will be received up to twenty-one (21) days before the annual meeting.

103.4 Nominations for election to the Board shall be in writing, signed by two (2) members of the Institute and accepted by the nominee in writing, and delivered to the CEO at least twenty-one (21) days before the date of the annual meeting.

103.5 If the number of nominees exceeds the number of members to be elected to the Board, the CEO shall prepare paper or electronic ballots, or a combination of both, containing the names of the nominees in alphabetical order, and shall distribute one (1) such ballot to each member of the Institute at least fourteen (14) days before the annual meeting.

103.6 If less than the requisite number of nominees is nominated, the Board shall make the additional nominations necessary to result in a Board of eleven (11) members, not including the two (2) persons appointed pursuant to section 9 of the Act. If no election is required, the CEO shall report the names of the nominees to the Chair of the Board.

103.7 Subject to Bylaw 103.11, all members except honorary members are eligible to vote in the election of the Board.

103.8 The ballots shall be lodged with the CEO before close of business the Friday preceding the annual meeting. Each ballot shall be marked for not more than the required number of nominees and if marked for more than the required number of nominees, the ballot shall not be counted.

103.9 The CEO shall deliver the ballots lodged to two (2) or more scrutineers appointed by the Chair of the Board from members who are not nominees.

103.10 The scrutineers shall count the ballots cast and prepare, sign and deliver to the Chair of the Board a certificate of the names of the requisite number of nominees receiving the highest number of votes.

103.11 In the event of a tie, the tie shall be broken by the returning officer drawing lots by live video-conference or in-person before the tied nominees.

103.12 The Chair of the Board shall declare to the annual meeting the names of the nominees who have been elected to the Board for the ensuing term.

103.13 The ballots shall be destroyed or electronically deleted by the scrutineers within thirty (30) days following the annual meeting.

103.14 The returning officer for elections shall be the CEO or a designate of the Board.

Chair of the Board

104.1 Immediately after the annual meeting of the Institute, the Board shall meet and elect from its members a Chair and Vice Chair.

104.2 The Chair of the Board shall be entitled to preside at all meetings of the members of the Institute and of the Board. In the absence or conflict of the Chair of the Board, a Vice Chair shall act as Chair of the Board.

104.3 At any meeting of the Board where the Chair of the Board or a Vice Chair is not participating, those participating in the meeting, provided they constitute a quorum under these Bylaws, may by resolution appoint any other member of the Board to act as Chair of the meeting.

104.4 A Board member shall have served two (2) years on the Board before being eligible to be appointed as the Chair of the Board.

104.5 The Vice Chair shall serve a two (2) year term.

104.6 The Chair of the Board shall serve a two (2) year term.

104.7 The term of a Board member who is not appointed under section 9 of the Act shall expire immediately after the annual meeting.

Number and Term

105.1 The Board shall consist of eleven (11) elected members and the two (2) persons appointed pursuant to section 9 of the Act.

105.2 Subject to Bylaw 105.3, Board members shall only serve a maximum of two (2) consecutive three (3) year terms.

105.3 A Board member appointed Chair of the Institute may remain on the Board for an additional term of one (1) year to complete their term as Chair.

105.4 Board members may continue to act until their successors are elected or appointed.

105.5 Expiring terms shall be filled by an election from the members of the Institute.

105.6 The Board may appoint any member of the Institute to any vacated Board position and a member so appointed shall serve until the next election.

105.7 Subject to Bylaw 105.3, Board members shall serve a maximum of seven (7) years.

Resignation and Cancellation

106.1 The Chair of the Board shall receive resignations from the Board members.

106.2 If the registration of a Board member is suspended or cancelled, that member ceases to be a member of the Board on the date of the change in registration.

106.3 The Board shall approve all resignations and cancellations from the Board.

Vacancy

107.1 A vacancy on the Board does not impair the power of the remaining members of the Board to act.

Organization, Powers and Procedures

108.1 The procedure at all meetings of the members of the Institute shall be governed by the rules of order or procedure as specified by the Board or in the Rules.

Compensation

109.1 Board members, including the two (2) persons appointed pursuant to section 9 of the Act, shall be paid their reasonable out-of-pocket expenses for attending meetings of the Board and committees of the Institute, and for conducting the affairs of the Institute, and the Board may authorize the payment of such expenses to any other registrants so engaged.

109.2 The two (2) persons appointed pursuant to section 9 of the Act shall each be paid an honorarium fixed by the Board.

109.3 Immediately following the completion of the outgoing Chair of the Board's term, he shall be paid an honorarium fixed by the Board.

Board Meetings

110.1 The Board shall meet at least four (4) times in each year or as often as the business of the Institute may require, and at any time and place in Saskatchewan.

110.2 Notice of the time, location and business of any meeting of the Board shall be provided to each Board member not less than five (5) days before the date of such meeting. A meeting may occur with less than five (5) days' notice with approval from the Chair of the Board.

110.3 The CEO shall provide a copy of the minutes of each meeting of the Board to each Board member within thirty (30) days after such meeting.

110.4 Subject to Bylaw 110.5, at any meeting of the Board, seven (7) members of the Board shall constitute a quorum.

110.5 For purposes of its powers and duties as a disciplinary appeal body pursuant to section 37 of the Act and as a decision review body, under Bylaw 38.1, four (4) members of the Board shall constitute quorum.

110.6 Except as otherwise provided in the Rules, a decision of a majority of members present at a meeting or appeal hearing is a decision of the Board.

110.7 Each Board member participating at a meeting of the Board, except the Chair of the Board, shall have one (1) vote. The Chair of the Board shall only vote in the event of a tie.

110.8 Notwithstanding Bylaw 105.2, if an appeal is commenced pursuant to section 37 of the Act and the term of office of a Board member expires before the appeal is disposed of, the person may remain a member of the Board for the purposes of completing the appeal, in the same manner as if the Board member's term of office had not expired.

110.9 A person who agrees to remain a member of the Board under Bylaw 110.8 does not act in any capacity on the Board except for the purpose of the appeal.

Special Board Meetings

111.1 Upon receipt of a written request which states the nature of the business that is to be considered at the meeting and which is signed by three (3) Board members, the Chair shall call a

special meeting of the Board to be held not later than fifteen (15) days after the receipt of the written request.

D. COMMITTEES

Committee Members

112.1 The Board shall establish the following committees and shall select and appoint the members and the chairs of each committee for the term specified by the Board or the Act, if applicable:

- (a) the Discipline Committee;
- (b) the Professional Practice Committee;
- (c) the Professional Conduct Committee;
- (d) the Registration Committee;
- (e) the Rules Committee; and
- (f) any other committee approved by the Board.

112.2 Except as provided in section 9 of the Act and Bylaw 113.2, the chair and the members of each committee shall be members of the Institute.

112.3 Each regulatory committee shall establish quorum in its terms of reference approved by the Board in Bylaws 112.6.

112.4 A committee may appoint a member to act as chair of a meeting of the committee in the absence or conflict of the chair.

112.5 Each committee shall report to the Board annually or as often as the Board may specify.

112.6 The Board shall approve terms of reference governing the duties and powers delegated to each committee pursuant to subsection 13(3) of the Act, except the Discipline Committee, and the procedures to follow in the performance of each committee's activities. These processes shall be consistent with the Rules that relate to the functions of each committee.

Regulatory Committees

113.1 A regulatory committee of the Institute is one listed in Bylaw 112.1 clauses (a) through (e).

113.2 Subject to subsection 27(2) of the Act, each regulatory committee of the Board shall have a public appointee or public representative and a Board liaison. The absence, inability to act, or failure to appoint a public appointee or a public representative does not impair the ability of the committee to act.

113.3 Each regulatory committee shall consist of not less than five (5) members, including a public appointee or public representative and a Board liaison, where applicable.

Compensation

114.1 Members of a committee, including a person appointed under Bylaw 113.2, shall be paid their reasonable out-of-pocket expenses for attending meetings of committees of the Institute and may be paid their reasonable out-of-pocket expenses for conducting the affairs of the Institute.

114.2 The public representatives on each regulatory committee shall each be paid an honorarium fixed by the Board.

E. OFFICERS

Chief Executive Officer

115.1 The Board shall appoint a member to the position of CEO and specify his duties and powers.

Registrar

116.1 Subject to subsection 12(2) of the Act, the Board shall appoint a member to the position of Registrar and specify his duties and powers.

116.2 The Registrar shall be the privacy officer of the Institute.

Appointed Officers

117.1 The CEO, Registrar, Chair and Vice Chair of the Board shall be officers of the Institute.

Execution of Documents and Contracts

118.1 All cheques issued by the Institute shall be signed by such officers or other persons appointed for this purpose by the Board.

118.2 All deeds, contracts, documents or legal papers shall be signed on behalf of the Institute by any officers who are appointed for this purpose by the Board, or in such other manner as determined by the Rules.

Removal of Officers

119.1 The Board shall establish and approve Rules and procedures regarding the removal of any officer, and the filling of the office left vacant by the removal.

F. MEMBER MEETINGS

Annual and Special Meetings

Meeting Procedures

120.1 The order of procedure at the annual meeting shall be as follows:

- (a) reading, correcting and adopting minutes;
- (b) considering deferred business and business arising out of the minutes;
- (c) reading and considering correspondence;
- (d) reading and considering reports of the Board and committees;
- (e) reading, considering and accepting the annual audited financial statements;
- (f) reviewing amendments or additions to Bylaws;
- (g) accepting the declaration of elected Board members;
- (h) appointing auditors; and
- (i) considering general business.

Meeting Notice

121.1 Further to subsection 7(4) of the Act, notice of the time and place of holding the annual or special meeting of the members of the Institute shall be provided in writing by the CEO not less than twenty-one (21) days before the date of such meeting.

121.2 Failure to receive such notice shall not invalidate the notice and it shall not be necessary to give public notice or advertisement of the meeting.

121.3 Where the meeting is a special meeting, the notice shall contain the business to be transacted and no other business shall be transacted at the meeting.

121.4 Certification by the CEO of the delivery of any meeting notice shall be conclusive evidence of that delivery.

Annual Meetings

122.1 The annual meeting of the Institute shall be held at such place and time in Saskatchewan as the Board may determine.

122.2 Where a member proposes business to be considered at an annual meeting, the member shall state the nature of the business that is proposed in writing to the CEO or the Chair of the Board not less than thirty (30) days prior to the meeting.

122.3 The general business proposed may be added to the agenda of the annual meeting in Bylaw 120.1(i) upon approval in writing by the Chair of the Board.

122.4 The Chair of the Board may request approval from the Board on a matter prior to adding it to the agenda of the annual meeting in Bylaw 120.1(i).

122.5 A personal grievance or defamatory statements regarding another registrant, are not considered general business for the purposes of Bylaw 120.1(i) and shall not be added to the agenda for the annual meeting.

Quorum and Voting

123.1 Fifty (50) members present or represented by proxy in writing shall constitute a quorum at an annual or special meeting of the Institute.

123.2 If a quorum is not present or disappears within the first hour following the time for the commencement stated in the meeting notice prepared and distributed pursuant to Bylaw 121.1, then the meeting shall terminate and a new meeting of the members of the Institute shall be called within sixty (60) days.

123.3 Unless otherwise required by the provisions of the Act, The Business Corporations Act, 1978 (Saskatchewan) or the Bylaws, questions proposed for consideration at the annual meeting shall be decided by a majority of the members present, either in person or by proxy. Such vote will exclude the Chair of the Board who will vote only in the case of a tie.

123.4 At any meeting of the members of the Institute, five (5) members may require that the voting on any question before the meeting shall be by secret ballot, and the Chair of the Board shall thereupon appoint two scrutineers from among the members present for the purpose of conducting the vote.

123.5 Each of the scrutineers shall mark his ballot before any of the other members present cast a vote.

123.6 Except as otherwise provided by the Rules, every member of the Institute shall be entitled to attend all annual and special meetings of the Institute and to cast a vote upon all questions brought before the meeting.

123.7 Any member of the Institute may be represented at annual and special meetings of the members of the Institute by another member acting as the member's proxy, provided that such proxy is in writing and further:

- (a) that no person except the Chair of the Board, the CEO or his designate shall act as proxy for more than five (5) members; and
- (b) that no proxy given shall confer power of substitution and that all proxies shall be valid only for the meeting for which specifically given.

123.9 Proxies in writing shall be filed with the CEO at least twelve (12) hours before the meeting takes place.

123.10 A meeting may be held at a time and place in the manner determined by the Board and may include a combination of one or more of the following:

- (a) in person,
- (b) by telephone conference, or
- (c) by video conference.

123.11 Each individual participating at a meeting shall be deemed present at the meeting.

Electronic Vote

124.1 Any business of the Institute which requires approval by the members may be voted on through a paper or electronic voting process. Rules for the voting process including the method upon which the electronic ballot is to be identified and counted, shall be approved by the Board.

G. CORPORATE AND OPERATIONS

General

Fiscal Year End

125.1 The fiscal year end of the Institute shall be the last day of March each year.

Seal

126.1 The seal of the Institute shall:

- (a) contain the words, "Institute of Chartered Professional Accountants of Saskatchewan";
- (b) be located at the head office of the Institute, which shall be at such location in the Province of Saskatchewan as the Board may from time to time determine; and
- (c) be affixed to any document only upon approval by an officer or his designate.

Auditor

127.1 At the annual meeting of the Institute, a licensed firm engaged in the practice of professional accounting shall be appointed auditor and shall hold the office until the close of the next annual meeting at a remuneration to be fixed by the Board.

127.2 In the event of the resignation or death of the auditor appointed pursuant to Bylaw 120.1(h), or of the auditor becoming disqualified, or in the opinion of the Board becoming incapable of performing the duties of auditor, the Board may appoint a licensed firm to fill the vacancy subject to ratification by the members at the next annual meeting.

Banking and Investments

128.1 The monies of the Institute shall be kept in such chartered banks, credit unions or trust companies as determined by the Board.

128.2 All cheques, promissory notes, bills of exchange, or other negotiable instruments made, drawn, accepted or endorsed in the name of the Institute and signed in accordance with the resolutions passed by the Board for this purpose, shall be binding on the Institute.

128.3 The Board may borrow upon the credit of the Institute, issue debentures or other securities of the Institute, charge, hypothecate, mortgage or pledge all or any of the real or personal property rights and powers of the Institute, to secure any such debentures or other securities.

Document Retention

129.1 The Board may establish the retention requirements of any document to be held by the Institute.

129.2 Any records of Legacy bodies, as those bodies existed on the day before the coming into force of this Act, are transferred to and vest in the Institute.

Fees

130.1 The annual fees for:

- (a) candidates, members, suspended candidates and suspended members shall be set by resolution of the Board and shall become due to the Institute on the fifteenth day of the fiscal year, and
- (b) firms, licensed members and licensed firms shall be set by resolution of the Board and shall become due to the Institute on December 1.

130.2 The re-instatement and registration fees for suspended registrants and former registrants shall be set by resolution of the Board and shall become due to the Institute on the date of notice.

130.3 Every registrant of the Institute shall be liable to pay annual fees without notice from the Institute.

130.4 The initial registration fee to be a registrant shall be set by resolution of the Board and shall be payable at the time of filing an application for registration.

130.5 Repealed.

130.6 The Board may enter into agreements with an educational institution establishing the fees to be paid by a candidate to that educational institution.

130.7 The amount and time of payment of the fee for practice inspection shall be set by resolution of the Board.

130.8 Any registrant who is in default of payment of fees, assessments or other amounts as established by the Rules, or any portion thereof for a period of thirty (30) days, shall receive notice of past due amounts.

130.9 Any registrant who receives a notice under Bylaw 130.8 shall have a late fee assessed at the date of the notice.

130.10 Where any fee or assessment remains unpaid, the registrant may be suspended in accordance with The Accounting Profession Regulatory Bylaws 2018 (Saskatchewan).

130.11 The Board shall establish Rules for fees including establishing the qualification criteria for an exemption and reduction for fees.

Donations, Bequests, Scholarships, Bursaries or Prizes

131.1 The Board may approve Rules for contributions, donations, bequests, scholarships, funds, bursaries or prizes in the Institute's name.

Joint Participation or Member Association

132.1 Any number of registrants may form one (1) or more associations for:

- (a) the better advancement of their studies and professional knowledge; and/or
- (b) the purpose of making recommendations affecting their interests for consideration by the Board;

provided the registrants first obtain the approval of the Board for:

- (c) the objectives of the association; and
- (d) all policies or regulations for the governance of the association.

132.2 Any association of registrants under Bylaw 132.1 may be dissolved at any time by resolution of the Board.

H. BOARD RULES

Procedures

133.1 The Board may make, adopt or approve Board rules for any purpose authorized under the Act and the Bylaws, with the approval of not less than a two-thirds (2/3) majority of the members of the Board.

133.2 The Registrar shall notify each registrant of each Board rule within thirty (30) days after the Board rule is made.

133.3 Failure to notify each registrant does not invalidate a Board rule.

133.4 No Board rule shall come into force until the date specified in the Board rule.

Review

134.1 The Board may at any time repeal, amend or replace any Board rule that has been made, adopted or approved.

134.2 The Registrar shall review the Board rules annually and may propose amendments.

I. TRANSITIONAL PROVISIONS

135.1 Board members elected in June 2019 shall serve a term of two (2) years. Upon completion of their first term, they will be eligible for re-election to a three (3) year term beginning after the 2021 AGM.

135.2 The Chair and Vice Chair appointed after the 2022 AGM shall serve a one (1) year term. The Chair and Vice Chair appointed after the 2022 AGM shall not serve a two-year term as specified in Bylaws 104.5 and 104.6.