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

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## I. REGULATORY BYLAWS (1-99)

### A. TITLE

1.1 These Bylaws may be cited as *The Accounting Profession Regulatory Bylaws, 2026* (Saskatchewan).

### B. INTERPRETATION

2.1 In these Bylaws, except where otherwise stated,

- (a) “accounting services” means analysis, interpretation, advice or counsel related to financial information or a financial reporting standard contained in or applicable to general purpose financial statements and does not include:
  - (i) the practice of professional accounting;
  - (ii) management accounting; or
  - (iii) bookkeeping;
- (b) “Act” means *The Accounting Profession Act*, (Saskatchewan) as amended from time to time;
- (c) “assurance engagement” means performing an assurance engagement and issuing an assurance report in accordance with clause 18(1)(b) of the Act;
- (d) “audit engagement” means performing an audit engagement and issuing an auditor’s report in accordance with clause 18(1)(a) of the Act;
- (e) “Board rule” means a rule approved by the Board;
- (f) “bookkeeping” means the preparation or maintenance of an entity’s accounting records including a trial balance and reports produced directly from such records;
- (g) “cancellation” or “cancelled” means an action taken to strike a registrant’s or suspended registrant’s name from the register of the Institute or to terminate a registrant’s or suspended registrant’s licence;
- (h) “Certified Public Accountant certificate” means a certificate issued by one of the state boards of accountancy compliant with the federal *Uniform Accountancy Act* in the United States of America which makes reciprocal provision to allow a person who holds a valid CPA designation granted by the Institute to obtain the Certified Public Accountant certificate granted by that state board;
- (i) “Chief Executive Officer” and “CEO” means the individual appointed by the Board pursuant to Bylaw 114.1 of *The Accounting Profession Administrative Bylaws*;
- (j) “client” means a person, other than the registrant’s employer, who in the view of a reasonable observer enters into or places reliance on a relationship or engagement for professional services with a registrant;
- (k) “compilation engagement” means an engagement completed or purporting to be completed in accordance with clause 18(1)(c) of the Act;
- (l) “condition” means a specific obligation of a registrant or suspended registrant which is mutually agreed upon between the Institute and the registrant or suspended registrant;
- (m) “CPA competency map” means the competencies required on the path to, and upon, certification as a member, as established and amended from time to time. The competency map will also form the basis of requirements for work experience, continuing professional development and the practice of the profession;
- (n) “CPA professional program” means a graduate level program developed and delivered starting January 1, 2027 based on the CPA competency map, as amended from time to time;
- (o) “designated practice leader” means a member who is a practice leader at a firm who is appointed to act on behalf the firm for regulatory purposes;

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- (p) “finance services” means providing advice related to treasury management, capital budgeting, business valuation or corporate finance transactions;
- (q) “former registrant” means a person whose registration with the Institute has been cancelled;
- (r) “internationally trained accountant” means an individual who successfully completed the education, examination, and experience requirements of a professional accounting body outside Canada;
- (s) “Legacy designation” means a designation held by a member pursuant to section 59 of the Act;
- (t) “management accounting” means identifying management information requirements and developing the required systems, technologies and tools, and includes:
  - (i) planning;
  - (ii) forecasting;
  - (iii) budgeting;
  - (iv) management reporting;
  - (v) cost and revenue management;
  - (vi) data governance; and
  - (vii) analysis or advice with respect to the foregoing;
- (u) “Mutual Recognition Agreement” or “Reciprocal Membership Agreement” means an agreement to facilitate a reciprocal granting of professional designations between the Institute and another international professional accounting body with eligibility requirements based on an extensive review of each other's accreditation policies and programs;
- (v) “other regulated services” means any of the following professional services:
  - (i) accounting services;
  - (ii) bankruptcy and insolvency trusteeship or administration;
  - (iii) engagement quality reviews;
  - (iv) finance services;
  - (v) forensic accounting;
  - (vi) management accounting; and
  - (vii) taxation services;and does not include the practice of professional accounting;
- (w) “practice leader” means any member with the authority to act on behalf of a firm to sign or issue a report, opinion or advice related to the practice of professional accounting or other regulated services;
- (x) “practice of the profession” or “professional service” means any service provided by a member related to the application of a specific competency in a technical topic area as set out in the CPA competency map;
- (y) “practice of professional accounting” means any of the sub-categories of professional service outlined in subsection 18(1) of the Act;
- (z) “practice inspection” means inspecting the application of Standards of Professional Practice and the manner and methods of practice of firms by the Institute;
- (aa) “professional corporation” means a corporation that has been incorporated and is in good standing pursuant to *The Business Corporations Act* (Saskatchewan) and meets the requirements of *The Professional Corporations Act* (Saskatchewan);
- (bb) “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;
- (cc) “public appointee” means a person appointed to the Board pursuant to section 9 of the Act;

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- (dd) “public representative” means a person appointed by the Board to a regulatory committee pursuant to Bylaw 112.1 of *The Accounting Profession Administrative Bylaws*;
- (ee) “regulatory committee” includes one or more of the Discipline Committee, the Professional Conduct Committee, the Professional Practice Committee, the Registration Committee or the Rules Committee;
- (ff) “resignation” or “resign” means a voluntary application made by a registrant or suspended registrant to cancel their registration or licence and approved in accordance with the Rules;
- (gg) “restriction” means a limitation imposed by the Institute on the registration or licence of a registrant;
- (hh) “Rule” means any right, requirement or obligation of a registrant or suspended 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;
- (ii) “sole practitioner” means a firm in which one member practices as the only member at or through a firm;
- (jj) “Standards of Professional Practice” means assurance, audit, financial reporting, accounting and other standards pronounced by the standards boards under Financial Reporting and Assurance Standards Canada and published in the CPA Canada Handbook and further includes other standards, as amended from time to time, approved and published;
- (kk) “suspend” or “suspension” means an action taken by the Institute to temporarily or conditionally remove a registrant’s rights and privileges established pursuant to the Rules;
- (ll) “taxation service” means providing advice or interpretation with respect to taxation matters;
- (mm) “work experience” means the term of paid employment during which a candidate demonstrates the application of professional knowledge, skills, values, ethics and attitudes required for entry to the profession, as established and amended from time to time. Work experience does not include experience in academia, self-employment, unauthorized practices or any other area that cannot be corroborated by the Institute.

2.2 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.

2.3 Singular includes plural, and *vice versa*.

2.4 “In writing” applies to both paper and electronic form.

2.5 Headings are for convenience and reference only.

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

### C. REGISTRANTS

#### General

##### Confidentiality

3.1 A registrant or suspended registrant performing duties or exercising powers established by the Rules shall keep confidential all information and records obtained or maintained, except where the registrant or suspended registrant is required or allowed to disclose information, or to report or take official action on the information and records.

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3.2 Bylaw 3.1 does not apply to information or records where disclosure is made:

- (a) to the registrant's or suspended registrant's legal counsel;
- (b) with the consent of the person to whom the information or record applies;
- (c) to the extent that the information or record is otherwise available to the public; or
- (d) as may otherwise be required by the law.

3.3 The Institute may provide information about a registrant, suspended registrant or former registrant to another Provincial Institute in which the person is currently registered or applying for registration, upon request from that other Provincial Institute.

### Compliance

4.1 An individual who is submitting information to the Institute relating to an application for or renewal of registration, licence, or re-instatement shall not sign or associate with any letter, report, statement or representation which the applicant knows, or should know, is false or misleading.

4.2 A registrant or suspended registrant who becomes aware of their non-compliance with the Rules shall declare that non-compliance to the Registrar within thirty (30) days.

4.3 Each registrant by their application for and renewal of registration shall be deemed to have agreed to comply with the Rules.

4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.

### Delivery of Notice

5.1 In addition to the methods of service of notices prescribed by section 53 of the Act and unless otherwise specifically provided in the Rules, any document, notification, letter or other form required to be given or sent to a registrant or suspended registrant by the Institute pursuant to the Rules may be delivered or served as the case may be when an electronic mailing address has been designated by the registrant or suspended registrant, by electronic transmission addressed to the designated electronic mailing address.

5.2 A document, notification, letter or other form shall be deemed to be received by the registrant or suspended registrant on the:

- (a) day it is personally delivered;
- (b) tenth (10th) calendar day after the day it is mailed; or
- (c) business day next following the day of the electronic transmission.

5.3 A document, notification, letter or other form required to be given or sent to the Institute by a registrant or suspended registrant pursuant to the Rules may be:

- (a) delivered or served personally on the Registrar; or
- (b) sent by mail, electronic transmission, courier or any electronic medium by which the Institute is able to receive data, to the attention of the Registrar;

provided that anything required to be in a form approved by the applicable regulatory committee is in such form, that anything required to be signed is signed, and that anything required to be received at the Institute within a period of time or by a specific date is received within such time or by such date.

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### Special Meetings

6.1 A special meeting of the members of the Institute shall be held at such place and time in Saskatchewan as the Board may determine.

6.2 The Board shall convene a special meeting within sixty (60) days of a request in writing of at least one percent (1%) of members but not less than fifty (50) members. Such written request shall be delivered to the Registrar, which includes signatures from all members requesting the meeting and states the nature of the business that is proposed to be considered at the meeting.

**7-9 are left blank at this time.**

### Application and Qualifications

10.1 Application for registration or a licence shall be in the form approved by the applicable regulatory committee and filed as specified by the Rules. The applicable regulatory committee may, in its discretion, waive the use of the form in special circumstances.

10.2 The Board shall establish Rules for the procedures for registration or licensure of persons, including the terms or conditions on the registration or a licence of those persons or any category of persons, as registrants.

10.3 To maintain registration or a licence, a registrant or suspended registrant, shall provide information and make declarations annually in the form approved by the applicable regulatory committee.

10.4 A condition may be assessed as follows:

- (a) the educational institution designated by the Board in Bylaw 11.1 may assess conditions on registration of a candidate,
- (b) the Registrar may assess conditions on registration or a licence of a registrant, or
- (c) the applicable regulatory committee may assess conditions on registration or a licence of a registrant.

10.5 The registrant or suspended registrant shall agree to the conditions assessed on a registration or a licence, including the time period specified to fulfill the conditions, within fifteen (15) days of receipt of a notice of the conditions.

10.6 A registrant or suspended registrant may apply in writing to have any conditions on their registration or licence amended or removed. The request shall include the reason for amendment or removal of the condition. The Registrar may assess, amend, determine and remove conditions on a registration or a licence. The Registrar may request the applicable regulatory committee assess, amend, determine and remove conditions on a registration or a licence.

10.7 A condition that is not acknowledged or that is not fulfilled shall be referred back to an applicable regulatory committee for determination that may include:

- (a) restriction of a registration or licence;
- (b) suspension of a registration; or
- (c) cancellation of a registration or licence.

### Candidates

11.1 The Board may approve an educational institution to administer the registration of candidates and the delivery of the CPA professional program. An individual who is approved for registration in the CPA professional program by the educational institution is registered as a candidate.

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11.2 To qualify for registration as a candidate an individual shall provide evidence of successful completion of:

- (a) an undergraduate or graduate degree and specified subject area coverage as outlined in the CPA competency map approved by the Board; or
- (b) any other entrance requirements as specified in the Rules.

11.3 A candidate is not a member and has none of the rights associated with registration as a member.

### International Applicants

11.4 An individual who is an internationally trained accountant and provides:

- (a) evidence of being in good standing as an internationally trained accountant; and
- (b) evidence of successful completion of entrance requirements as specified in the Rules,

shall be registered as a candidate.

11.5 An individual who is a member of a professional accounting body that has a Mutual Recognition Agreement or a Reciprocal Membership Agreement with the Institute and who provides evidence as established in the Rules of being a member in good standing with said professional accounting body shall be registered as a candidate.

### Certification Program

11.6 The Board may establish Rules for the education, examination and experience of candidates.

### Members

12.1 To qualify for registration as a member of the Institute a candidate or individual shall, upon application, meet the requirements specified in Bylaws 12.2, 12.3, 12.4, 12.7 or 12.10.

#### *Membership application from a Candidate*

12.2 An individual who is a candidate under Bylaw 11.2 and who provides evidence of good moral character and reputation and successful completion of:

- (a) all modules and examinations that constitute the CPA professional program as approved and published by the Board; and
- (b) all components of work experience as approved and published by the Board;

shall be registered as a member.

#### *Membership application from a Candidate under an International pathway, a Mutual Recognition Agreement or Reciprocal Membership Agreement*

12.3 An individual who is a candidate under Bylaws 11.4 or 11.5 shall upon application be registered as a member.

#### *Membership application under Labour Mobility*

12.4 Subject to Bylaws 12.5 and 12.6:

- (a) for purposes of subclause 20(2)(c)(i) of the Act, an individual providing evidence of registration in good standing equivalent to a professional accountant pursuant to the legislation of another jurisdiction in Canada, shall be registered as a member of the Institute; and

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(b) for the purposes of subsections 20(4) and (5) of the Act, an individual providing evidence of registration in good standing for a category of practice in another jurisdiction in Canada, shall be deemed to have demonstrated competence and proficiency in that category of practice.

12.5 An individual referenced in Bylaw 12.4 may be required to provide evidence of:

- (a) professional liability coverage;
- (b) a criminal background check or a posted bond;
- (c) good moral character; and
- (d) knowledge of the Rules.

12.6 An individual referenced in Bylaw 12.4 who is restricted in any category of practice or who has conditions placed on any category of practice in another jurisdiction in Canada, shall have the equivalent restrictions or conditions in Saskatchewan.

### *Membership application from Bermuda*

12.7 Subject to Bylaws 12.8 and 12.9, an individual providing evidence of registration in good standing:

- (a) in the Institute of Chartered Professional Accountants of Bermuda may be registered as a member of the Institute; and
- (b) in a category of practice in the Institute of Chartered Professional Accountants of Bermuda may be deemed to have demonstrated competence and proficiency in that category of practice.

12.8 An individual referenced in Bylaw 12.7 may be required to provide evidence of:

- (a) professional liability coverage;
- (b) a criminal background check or posted bond;
- (c) good moral character; and
- (d) knowledge of the Rules.

12.9 An individual referenced in Bylaw 12.7 who is restricted in any category of practice or who has conditions placed on any category of practice by the Institute of Chartered Professional Accountants of Bermuda, may have the equivalent restrictions or conditions in Saskatchewan.

### *Membership application from a former member*

12.10 An individual whose registration as a member was cancelled shall upon application, to the applicable regulatory committee for determination, provide evidence of:

- (a) good moral character;
- (b) competence; and
- (c) knowledge of the Rules.

12.11 The Board may establish Rules for registration of individuals whose registration as a member was previously cancelled.

## **Categories of Practice**

13.1 There are four (4) categories of practice of the profession:

- (a) the practice of professional accounting to or for the benefit of a client;
- (b) other regulated services to or for the benefit of a client;

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- (c) professional service to or for the benefit of a client other than the practice of professional accounting or other regulated services; and
- (d) professional service to or for the benefit of an employer.

13.2 A member prior to practicing professional accounting or providing other regulated services to or for the benefit of a client, shall apply for a registration of a firm in accordance with Bylaw 14.1 except when exempt pursuant to Bylaw 14.2.

13.3 A member prior to practicing professional accounting shall also:

- (a) apply for a licence in accordance with Bylaws 16.2 or 17.1; or
- (b) if exempt pursuant to subsection 18(3) of the Act, submit an eligibility declaration in accordance with Bylaw 16.5.

### **Firm**

14.1 To qualify for registration as a firm of the Institute, a member, or group of members, shall upon application provide:

- (a) evidence of experience and education in each sub-category of professional service;
- (b) a list of practice leaders, members and candidates providing professional service through the firm;
- (c) a designated practice leader;
- (d) evidence of professional liability insurance pursuant to Bylaw 24.1;
- (e) evidence of the legal structure of the firm; and
- (f) any other information specified in the Rules.

14.2 Subject to Bylaw 14.3, a member providing other regulated services qualifies for an exemption from registration of a firm when the professional service provided is:

- (a) to three (3) or fewer clients;
- (b) as an officer or director in a volunteer capacity;
- (c) to or through a registered firm; or
- (d) governed by another professional regulatory body established pursuant to legislation in Saskatchewan.

14.3 A member shall submit a declaration regarding their eligibility for exemption under Bylaw 14.2 in the form approved by the applicable regulatory committee which shall indicate:

- (a) the subclause in Bylaw 14.2 which applies; and
- (b) their professional services are not advertised, marketed or otherwise promoted to the public other than by an application for employment.

14.4 Upon receipt of a notice in writing from the Institute and within the time specified in the Rules or notice, a member shall submit to the Institute evidence with particulars of compliance with the requirements specified in Bylaws 14.2 and 14.3.

14.5 Each firm shall have a name which:

- (a) is not misleading;
- (b) is not self-laudatory;
- (c) does not contravene professional good taste; and
- (d) is in accordance with the Rules established by the Board.

14.6 A firm shall not reference a Legacy designation in its name, title or signage.

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14.7 The Registrar may approve a firm registration only if the name complies with Bylaw 14.5 and 14.6.

### Professional Corporation

The following Bylaws are brought in force through *The Professional Corporations Act*:

15.1 A member or firm intending to practice in the name of a professional corporation shall apply for a professional corporation permit pursuant to *The Professional Corporations Act* in the form approved by the applicable regulatory committee and shall provide evidence:

- (a) of the good standing of the corporation as defined in *The Business Corporations Act*;
- (b) of compliance with the provisions of *The Professional Corporations Act*;
- (c) of the legal and beneficial ownership of the shares;
- (d) that the registered directors are members;
- (e) that each person or candidate who is not a member or firm employed or engaged by the professional corporation is under the direction and supervision of a member or firm; and
- (f) that professional liability insurance coverage relating to the services provided through the professional corporation is in accordance with the Rules.

15.2 Each professional corporation shall have a name which includes the designation “Chartered Professional Accountant(s)” or “Comptable Professionnel Agréé(s)” or initials “CPA(s).”

15.3 A suspended registrant shall not practice through a professional corporation.

15.4 Subject to Bylaw 15.5, a shareholder of a professional corporation who ceases to be a member pursuant to Bylaws 33.6 or 33.7 shall within thirty (30) days of cancellation of registration:

- (a) dispose of his shares; or
- (b) change the name such that it no longer references the designation “Chartered Professional Accountant” or “Comptable Professionnel Agréé”, the initials of “CPA” or professional corporation.

15.5 A shareholder of a professional corporation who makes a request for review to the Board under Bylaw 38.1 may defer:

- (a) disposition of shares; or
- (b) changes to the name of the professional corporation

until such time as the review is complete.

### Term and Renewal for a Professional Corporation

15.6 The term of a permit for a professional corporation shall be for a period of time which is the lesser of: one (1) year or the period of time between approval and December 31.

15.7 A member or firm continuing to practice in the name of a professional corporation shall apply annually for renewal in a manner established in the Rules.

15.8 The fee payable for a professional corporation permit upon initial application shall be \$150 and is due at the time of application.

15.9 The fee payable for a professional corporation permit upon renewal shall be \$75 and is due at the time of application.

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### Licensing

16.1 To qualify for a licence a member or firm prior to practicing professional accounting shall upon application meet the requirements specified in Bylaws 16.2, 16.3, 16.4 or 16.5.

16.2 Subject to Bylaw 16.1, an application for a licence for a member shall:

- (a) be made in the form approved by the applicable regulatory committee;
- (b) provide evidence that the member has:
  - (i) achieved education requirements specific to the practice of professional accounting as established in the Rules;
  - (ii) satisfactorily completed the practical experience that meets the requirements as established in the Rules;
  - (iii) achieved verifiable continuing professional development specific to the practice of professional accounting as established in the Rules; and
  - (iv) completed an assessment of competency in the practice of professional accounting as established in the Rules; and
- (c) include any other information specified in the Rules.

16.3 An application for a licence for a firm shall:

- (a) be made in the form approved by the applicable regulatory committee;
- (b) include information on each licensed member; and
- (c) include any other information specified in the Rules.

16.4 A licensed member and firm shall:

- (a) apply for renewal in the form approved by the applicable regulatory committee;
- (b) provide evidence annually that during the last year the licensed member met the qualifications to maintain a licence established by the Rules; and
- (c) include any other information specified in the Rules.

16.5 A member shall submit a declaration regarding eligibility for exemption under subsection 18(3) of the Act in a form approved and for review by the applicable regulatory committee.

16.6 A licensed member or firm that at any time does not meet the requirements to maintain the licence shall notify the Registrar in writing within thirty (30) days from the date of non-compliance with the requirements.

16.7 A licence for a member or firm shall:

- (a) be in a form approved by the Board;
- (b) specify the approved sub-category or sub-categories of the practice of professional accounting;
- (c) specify the conditions or restrictions of the licence as set out in the Rules; and
- (d) be signed by the Registrar.

16.8 Every licence shall remain the property of the Institute and the Institute may demand the immediate return of the licence when the registration or licence of a member or firm is:

- (a) resigned;
- (b) suspended; or
- (c) cancelled.

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16.9 Further to section 22 of the Act and Bylaws 21.1 and 21.2, a licensed member or firm may use the term “Licensed Professional Accountant(s)” or “Comptable(s) professionnel(s) agréé(s) experts comptable(s) autorisé(s)”.

### **Labour Mobility Licensing**

17.1 Notwithstanding Bylaw 16.1 an individual referenced in Bylaw 12.4 who is engaged in the practice of professional accounting and satisfies all the requirements in Bylaw 12.4, shall be provided a licence for the equivalent category of practice of professional accounting upon application pursuant to subsection 20(4) of the Act.

17.2 An individual referenced in Bylaw 12.4, whose practice of professional accounting is restricted or has conditions by another jurisdiction in Canada, shall have the equivalent restriction or conditions in Saskatchewan for purposes of subsections 20(4) and 20(5) of the Act.

### **Requirements and Obligations**

#### **Register**

18.1 The register is the responsibility of the Registrar and the Registrar shall report to the Board on matters related to the register at least annually.

18.2 The register for registrants and suspended registrants will include the information specified in subsection 19(1) and section 50 of the Act and any other information specified in the Rules.

18.3 Each registrant and suspended registrant shall advise the Institute in writing within thirty (30) days of any changes to their information in the register as required pursuant to Bylaw 18.2.

#### **Certificate and Permit**

19.1 A certificate issued to a member shall be in the form approved by the Board and shall be signed by the Chair and another officer designated by the Board and shall bear the seal of the Institute.

19.2 A permit issued to a firm or professional corporation shall be in the form approved by the Board and shall be signed by the Registrar.

19.3 The Registrar shall specify terms and conditions on a member’s certificate or a firm’s registration permit as established in the Rules.

19.4 Each certificate and permit shall remain the property of the Institute and the Institute may demand the immediate return of the certificate or permit held by a member or firm:

- (a) when the member or firm resigns from the Institute;
- (b) when the member or firm is suspended from the Institute; or
- (c) when the member’s or firm’s registration is cancelled by the Institute.

#### **Honorary and Fellow Members**

20.1 A member in good standing may, by a two-thirds (2/3) vote of the Board, be designated on the register as a fellow of the Institute.

20.2 A deceased individual who was a member in good standing during his lifetime may, by a two-thirds (2/3) vote of the Board be admitted posthumously as a fellow of the Institute.

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20.3 A member who has been designated as a fellow on the register and who:

- (a) is suspended shall, by a two-thirds (2/3) vote of the Board, have his registration as a fellow of the Institute cancelled; or
- (b) ceases to be a member, shall cease to be a fellow of the Institute.

20.4 An individual may, by a two-thirds (2/3) vote of the Board, be designated on the register as an honorary member of the Institute.

20.5 An honorary member has none of the rights and privileges associated with registration as a member.

20.6 An individual who has been conferred honorary registration may have their honorary registration in the Institute cancelled by a two-thirds (2/3) vote of the Board.

### Use of Designation

21.1 A member or firm may use the title “professional accountant” or the designation “Chartered Professional Accountant” or “Comptable Professionnel Agréé” or the initials “CPA”.

21.2 A member who is designated under Bylaw 20.1 may use the designation “Fellow Chartered Professional Accountant” or “Collegues comptable professionnel agréé” or the initials “FCPA”.

21.3 A member shall apply to the Registrar for use of the “Certified Public Accountant” designation and provide evidence of their Certified Public Accountant certificate.

21.4 Further to Section 22 of the Act, no member shall use the title “Accredited Public Accountant” or “Registered Industrial Accountant” or the initials “AAPA”, “ACA”, “APA”, “FAPA” or “RIA”.

21.5 A member approved by the Registrar under Bylaw 21.3 shall disclose the name of the applicable Certified Public Accountant jurisdiction in the United States of America in the following manner: “Chartered Professional Accountant, legacy designation, Certified Public Accountant (State)”, or “CPA, legacy initials, CPA (State)”, as applicable.

21.6 Subject to Section 59 of the Act, a member may use the legacy designation “Chartered Accountant”, “Certified Management Accountant” or “Certified General Accountant” or the initials “CA”, “CMA”, or “CGA” only when the legacy designation is used in conjunction with the use of the designation “Chartered Professional Accountant” or the initials “CPA”.

### Bankruptcy and Insolvency

22.1 A registrant or suspended registrant shall advise the Institute, in writing, within thirty (30) days if the registrant:

- (a) has made an assignment or a proposal pursuant to the *Bankruptcy and Insolvency Act* (Canada);
- (b) has been served with a petition pursuant to the *Bankruptcy and Insolvency Act* (Canada);
- (c) has been found guilty of violating the provisions of the *Bankruptcy and Insolvency Act* (Canada), notwithstanding whether said registrant or suspended registrant has filed or may file an appeal; or
- (d) has had any judgment or enforcement charge issued against the registrant or suspended registrant by a court in Canada relating to a debt in an amount exceeding one thousand dollars (\$1,000) which has remained unsatisfied for a period of fifteen (15) days from the date of the personal service of a filed copy of the judgment or enforcement charge.

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22.2 The Board shall establish Rules for the review and determinations with respect to information submitted by a registrant or suspended registrant under Bylaw 22.1.

### Continuing Professional Development (CPD)

23.1 Every member shall participate in continuing professional development pursuant to the Rules.

23.2 The minimum hours requirement for continuing professional development is one hundred and twenty (120) hours of continuing professional development every three (3) years and twenty (20) hours annually.

23.3 The minimum hours requirement for verifiable continuing professional development is sixty (60) hours of verifiable continuing professional development every three (3) years and ten (10) hours annually.

23.4 The minimum hours requirement for verifiable continuing professional development specific to ethics is four (4) hours of verifiable continuing professional development every three (3) years.

23.5 The Board may establish additional requirements or exemptions for verifiable, unverifiable and verifiable ethics continuing professional development.

23.6 A member may apply for an exemption of all or a portion of the requirements specified in Bylaws 23.2, 23.3 and 23.4.

23.7 A member shall submit a report in the form approved and within the time established by the applicable regulatory committee declaring whether the requirements for continuing professional development have been fulfilled.

23.8 Upon receipt of a notice from the Institute, a member shall submit to the Institute documentation that demonstrates completion of continuing professional development requirements specified in Bylaws 23.2, 23.3 and 23.4 within the time specified in the Rules or notice.

### Professional Liability Insurance

24.1 Every firm shall carry professional liability insurance in accordance with the Rules established by the Board.

24.2 Every firm shall provide to the Institute a certificate of professional liability insurance coverage which states the amount of insurance carried, the anniversary date of the policy and any other information as set out in the Rules.

24.3 Every firm shall request an endorsement to the insurance contract to require the insurer to advise the Institute of a cancellation or reduction in coverage.

24.4 Every firm shall advise the Institute of a policy cancellation or reduction in coverage within thirty (30) days of such cancellation or reduction.

24.5 Every firm that ceases to practice or disposes of all or some of its practice shall ensure that insurance covering its services rendered prior to the cancellation or disposition is maintained for six (6) years following such cancellation or disposition.

**25 and 26 are left blank at this time.**

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### Practice Inspection

27.1 Every firm shall be subject to practice inspection as established in the Rules.

27.2 Every firm shall be given notice of the inspection.

27.3 Every firm shall be given notice of the name of the practice inspector conducting the inspection.

27.4 Every firm given notice under Bylaw 27.3 may request a review of the assignment of the practice inspector named in the notice by the Registrar or the chair of the Professional Practice Committee.

27.5 The decision for the outcome of a practice inspection shall be made by the applicable regulatory committee and may include one (1) or more of the following:

- (a) no further action required;
- (b) a corrective action plan be received from the firm within a specified time period set by the applicable regulatory committee;
- (c) a partial or full re-inspection be completed within a specified time period set by the applicable regulatory committee;
- (d) a referral to the applicable regulatory committee to restrict the practice of the member or firm or to reduce or suspend the firm's ability to train candidates; and
- (e) a written complaint be issued to the Professional Conduct Committee.

27.6 Where a licensed member or firm is registered with the Institute and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, Auditor Oversight, as amended from time to time, information related to or arising out of the practice inspection of the licensed member or firm shall be shared with CPAB.

### Trust Asset Review

28.1 In these Rules, except where otherwise stated:

- (a) "trust account" means an account established at a financial institution by a registrant under the terms of a trust agreement;
- (b) "trust agreement" means any agreement between a registrant and another person which specifies the parameters relating to the handling and administration of trust assets, including but not limited to an agreement which may establish a legal trust for which the registrant is the trustee, or an agreement which may establish any other relationship whereby the registrant receives trust assets;
- (c) "trust assets" means all assets owned by another person which are delivered to or placed in the possession or custody of a registrant to be held or otherwise dealt with on behalf of the other person.

28.2 The Board shall establish Rules relating to the review of administration of trust assets by a registrant.

28.3 A registrant in the administration of trust assets shall at a minimum comply with:

- (a) the provisions of *The Trustee Act, 2009* (Saskatchewan) as amended from time to time;
- (b) the trust agreement; and
- (c) the Rules.

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28.4 All records shall be made available in Saskatchewan for review by a practice inspector and the applicable regulatory committee.

28.5 A registrant shall notify the Institute annually on the form approved by the applicable regulatory committee if the registrant holds a trust account or trust assets and shall declare whether the registrant complies with the provisions of the Rules.

28.6 A suspended registrant shall not administer trust assets.

### Review and Resolution of Matters in Dispute

29.1 The Board shall establish Rules relating to review and resolution of matters in dispute involving a registrant or suspended registrant where the matters are such that an allegation of professional misconduct or professional incompetence are not identified in a document received or obtained by the Institute.

29.2 The Registrar may provide one or more of the following in respect of a matter in dispute:

- (a) guidance to the registrant or suspended registrant;
- (b) direction to the registrant or suspended registrant to undertake an action; or
- (c) referral to another applicable regulatory committee.

**30 is left blank at this time.**

## D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS

### Restriction

31.1 A restriction may be imposed where a registrant has not complied with a condition or a requirement specified in a Rule or a notice within the time specified in a Rule or a notice.

31.2 The registrant or suspended registrant may apply in writing for amendment or removal of the restriction made or imposed pursuant to Bylaw 31.1 after the registrant or suspended registrant has undertaken the corrective action to satisfy the basis for the restriction.

31.3 The Board shall establish Rules to impose or remove a restriction on a registration or a licence.

### Resignation

32.1 A registrant or suspended registrant may apply to the Registrar to resign their registration from the Institute in the manner specified in the Rules.

32.2 Approval by the Registrar of a resignation shall not release the registrant or suspended registrant from indebtedness owing to the Institute.

32.3 The Registrar shall not approve an application for resignation when the registrant or suspended registrant:

- (a) is the subject of an outstanding determination by a regulatory committee or the Board;
- (b) is the subject of an investigation or a discipline proceeding of the Institute; or
- (c) has not complied fully with a disciplinary order.

32.4 The Registrar may not approve an application for resignation unless prior approval has been given by an applicable regulatory committee when the registrant has not:

- (a) paid in full any fee assessed by the Institute; or
- (b) participated in continuing professional development pursuant to the Rules.

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32.5 The Board shall establish Rules for cancellation of a registration or licence when a registrant resigns.

### **Non-Disciplinary Enforcement**

#### **Suspension**

33.1 The Board shall establish Rules for suspension of registration rights where a registrant has not complied with:

- (a) a requirement specified in a Rule or a notice within the time specified in a Rule or a notice;  
or
- (b) a restriction imposed by the Rules made under Bylaw 31.1.

33.2 Bylaw 33.1 does not apply when the suspension is made pursuant to sections 29, 32 or 36 of the Act.

33.3 A registrant may submit a response in writing regarding the recommendation to suspend his registration rights as established in the Rules.

33.4 A firm that is a sole practitioner shall have its registration suspended when its only member's registration is suspended.

#### **Obligation of Suspended Registrants**

33.5 Further to section 52 of the Act, and Bylaw 33.1, during the period of suspension of registration rights, the suspended registrant shall continue to be responsible for all fees assessed by the Institute and to be subject to the authority of the Institute as fully and to the same extent as if registration rights had not been suspended.

#### **Cancellation**

33.6 When a suspended registrant continues to not comply with the Rule underlying the suspension for a period established in the Rules their registration shall be cancelled.

33.7 A registrant or suspended registrant who is not eligible to work or study in Canada shall have their registration cancelled.

33.8 A registrant or suspended registrant may submit a response in writing to the Board regarding the recommendation to cancel their registration or licence under the Rules established under Bylaw 33.9.

33.9 The Board shall establish Rules for cancellation of a registration or licence.

33.10 A firm that is a sole practitioner shall have its registration and licence cancelled when its only member's registration is cancelled.

#### **Reports and notice of restriction, suspension or cancellation**

34.1 A written notice shall be sent to the registrant or suspended registrant of a resignation, restriction, suspension or cancellation of a registration or a licence, as the case may be.

34.2 The Registrar shall publish on the Institute's website a notice in accordance with the Rules pertaining to a registrant's or suspended registrant's resignation, restriction, suspension or cancellation, as the case may be.

## INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN RULES

34.3 Unless an application has been made under Bylaw 38.1, the Registrar shall communicate to any other Provincial Institute with which the registrant or suspended registrant is registered of the resignation, restriction, suspension or cancellation, as the case may be.

34.4 A written report or notice shall be sent to the employer of a person when their registration with the Institute is restricted, suspended, or cancelled.

34.5 A written report or notice shall be sent to the designated practice leader at the firm of a person when their licence with the Institute is restricted or cancelled.

34.6 A written report or notice shall be sent to the employer or designated practice leader at the firm of a candidate, member, suspended candidate or suspended member when that person has practiced other regulated services without firm registration or professional accounting without firm registration or licensure.

34.7 The Board shall establish Rules for reports and notices.

**35 is left blank at this time.**

### E. RE-ENTRY, RE-STATEMENT, REMOVAL OF RESTRICTIONS

#### Re-entry

36.1 The process of re-entry is reserved for individuals who were candidates within the last ten (10) years and who had:

- (a) an application for resignation as a candidate approved; or
- (b) registration as a candidate suspended or cancelled.

36.2 The application by an individual for re-entry as a candidate shall:

- (a) be in the form approved by the applicable regulatory committee in the Rules;
- (b) require the individual to restart all or components of the CPA professional program;
- (c) include evidence of the requirements for registration contained in Bylaw 11.1; and
- (d) be considered in accordance with the Rules established by the Board.

#### Re-instatement

37.1 Re-instatement of registration is reserved for an individual who is either:

- (a) a suspended registrant, or
- (b) a person described in subsection 41(1) of the Act.

37.2 An application by a suspended registrant for re-instatement of registration shall be considered in accordance with the Rules established by the Board when the individual has:

- (a) paid all amounts owing to the Institute;
- (b) satisfied any outstanding conditions or restrictions at the time of suspension;
- (c) complied with any obligations assessed by the Institute prior to application for re-  
instatement; and
- (d) provided evidence that the individual is competent and of good character.

### F. REVIEW BY THE BOARD

#### Review and Determination by the Board

38.1 The Board shall establish Rules for review of decisions made by the Registrar or an applicable regulatory committee.

## INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN RULES

38.2 Bylaw 38.1 does not apply to:

- (a) decisions or determinations made by the Professional Conduct Committee or Discipline Committee pursuant to sections 28, 31 or 32 of the Act;
- (b) appeals made pursuant to section 37 of the Act; or
- (c) applications for reinstatement made pursuant to section 41 of the Act.

**39 is left blank at this time.**

## G. CONDUCT AND DISCIPLINE

### Interpretations

40.1 For purposes of Bylaws 40.1 to 69.1, except as otherwise stated:

- (a) “formal complaint” means the complaint or charges contained in the report prepared by the Professional Conduct Committee for determination by the Discipline Committee under clause 28(2)(a) of the Act;
- (b) “complainant” means the person who provided a written complaint to the Institute pursuant to subsection 28(1) of the Act;
- (c) “investigator” means a person engaged by the Registrar or the chair of the Professional Conduct Committee to investigate the written complaint and file a written report to the Professional Conduct Committee on the result of an investigation;
- (d) “respondent” means the registrant or suspended registrant whose conduct is the subject of the formal complaint made pursuant to clause 28(2)(a) of the Act; and
- (e) “written complaint” means a document received or obtained by the Institute from which an allegation of professional misconduct or professional incompetence of a registrant or suspended registrant can be identified and which document contains the name of said registrant or suspended registrant.

### Receipt of Written Complaints

41.1 When the Board determines it is appropriate to request the Professional Conduct Committee to consider a complaint pursuant to subsection 28(1) of the Act, the Board shall direct the Registrar to prepare and forward the complaint in writing to the Professional Conduct Committee.

41.2 When a registrant or suspended registrant has not, in the opinion of the Registrar or applicable regulatory committee, taken reasonable steps to cooperate with the regulatory processes of the Institute, the Registrar may make a written complaint.

### Chair of the Professional Conduct Committee

- (a) to determine whether information received by the Institute is a written complaint;
- (b) to terminate an engagement of an investigator;
- (c) to determine the scope of the investigation required under subsection 28(1) of the Act;
- (d) to determine the expanded scope of an investigation or the scope of an additional investigation where the investigators obtain information which suggests an expansion of an investigation or an additional investigation should be considered;
- (e) to determine that an investigation be discontinued where the complainant declines to provide information which is essential to complete an investigation; and
- (f) to appoint the person who shall prosecute the complaint under subsection 31(2) of the Act.

## **INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN RULES**

42.2 The written complaint is deemed to be received by the Professional Conduct Committee under subsection 28(1) of the Act when the chair determines that it is a written complaint under Bylaw 42.1(a). The written complaint becomes a written complaint of the committee at that time and an investigation shall be completed unless Bylaw 42.1(e) applies.

42.3 Every registrant or suspended registrant shall be given reasonable notice of the investigation and such notice shall include the name of the investigator.

42.4 Every registrant or suspended registrant give notice under Bylaw 42.3 may request a review of the assignment of the investigator by the chair of the Professional Conduct Committee.

### **Authority of the Professional Conduct Committee**

43.1 The Professional Conduct Committee shall, in the execution of its duties under Section 28 of the Act and without limiting the generality thereof, have authority:

- (a) to require a registrant or suspended registrant to provide books, documents and files in the registrant's or suspended registrant's possession, custody or control whether in paper or electronic form;
- (b) to engage or employ a person including any employees or officers of the Institute to assist the committee in its investigation;
- (c) to approve the charge comprising the formal complaint to be heard by a discipline hearing panel, which charge shall be included in a report to the Discipline Committee; and
- (d) to approve an amendment to the formal complaint where the committee determines that the formal complaint fails to include all applicable instances of professional misconduct or professional incompetence, as the case may be, and which amendment shall be included in an amended report to the Discipline Committee.

43.2 No person who has a connection to the respondent, the complainant or the subject matter of the written complaint, which causes a reasonable apprehension of bias during the investigation or the decision of the committee relating to the complaint, shall be appointed as an investigator or participate as a member of the Professional Conduct Committee.

43.3 Bylaw 43.2 does not apply to a person whose connection results from the role as investigator or committee member.

43.4 The Professional Conduct Committee shall determine when an investigation has been completed.

### **Determinations of No Further Action with Consent**

44.1 Further to subclause 28(2)(b)(i) of the Act, the Professional Conduct Committee shall obtain the complainant's and registrant's or suspended registrant's written consent prior to making its written report to the Discipline Committee. The complainant's and registrant's or suspended registrant's written consent shall include a statement from the Professional Conduct Committee as to the obligations of the complainant and registrant or suspended registrant at the conclusion of the matter and a declaration that the complainant and registrant or suspended registrant will comply with any direction issued by the Professional Conduct Committee.

### **Discipline Committee**

45.1 Subject to Bylaw 46.1, for purposes of exercising its powers, five (5) members of the Discipline Committee, one of whom shall be a public appointee or a public representative, shall be the quorum of the committee.

## **INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN RULES**

### **Discipline Hearing Panel**

46.1 A discipline hearing panel established by the Discipline Committee to hear and determine one or more formal complaints shall be approved by the chair of the Discipline Committee and shall consist of at least five (5) members of the Discipline Committee.

46.2 No person who has a connection to the respondent, the complainant or the subject matter of the formal complaint, which causes a reasonable apprehension of bias during the discipline hearing, shall be appointed to a discipline hearing panel.

46.3 The person appointed as chair of the discipline hearing panel shall be delegated authority from the chair of the Discipline Committee to administer the oaths or affirmations of witnesses giving testimony.

### **Parties to a Discipline Proceeding**

47.1 The parties to a discipline proceeding are the respondent against whom the formal complaint has been made and the Professional Conduct Committee.

### **Discipline Committee Orders**

48.1 Where the Discipline Committee determines that the respondent is guilty of professional misconduct or professional incompetence and makes an order pursuant to subsection 32(1) or subsection 32(2) of the Act, the committee shall inform the members and any other interested persons of its decision and order in the manner the committee considers appropriate.

### **Notification to other Institutes**

49.1 Where the register of the Institute or another Provincial Institute indicates that a registrant or suspended registrant is a member in a Provincial Institute and where the registrant or suspended registrant is subject to a formal complaint or to an order made pursuant to the Act, the Institute shall notify the other Provincial Institute regarding the formal complaint or the order, as the case may be, in accordance with the procedures established in the Rules.

### **Notice of Conduct Investigations**

50.1 Where a licensed member or firm is registered with the Institute and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, Auditor Oversight, as amended from time to time, information related to or arising out of the conduct investigation of the licensed member or firm shall be shared with CPAB.

### **Notice of Suspension or Expulsion under the Act**

51.1 Notice of a suspension or expulsion ordered pursuant to sections 29, 32 or 36 of the Act shall be published in accordance with the Rules established by the Board or the Discipline Committee.

### **Disciplinary Notices**

52.1 A notice of a disciplinary hearing shall be posted by the Registrar on the Institute's website at least ten (10) days before a hearing by the Discipline Committee. The notice shall include the date, time and place of the hearing and the subject matter of the hearing. The notice shall be removed at the end of the discipline hearing.

52.2 A decision and an order or summary of the decision and an order made by a Discipline Committee shall be published on the Institute's website indefinitely.

**53-59 are left blank at this time.**

## **H. APPEAL PROCEEDINGS**

*Note: Sections 23 – 41 of the Act and Regulatory Bylaws 40 to 69 are applicable to appeal proceedings.*

### **Definitions and Interpretations for appeal proceedings**

60.1 Additional defined terms for purposes of the appeal proceedings:

- (a) “appeal panel” means the members of the Board who hear an appeal made pursuant to subsection 37(1) of the Act;
- (b) “appeal panel chair” means the Chair of the Board or a member of the Board appointed by the Chair of the Board to act as a chair of an appeal panel for an appeal proceeding;
- (c) “appeal proceeding” means a proceeding governed by Section 37 of the Act;
- (d) “appellant” means the registrant or suspended registrant filing the Notice of Appeal under subsection 37(1) of the Act.
- (e) “closed session” means the portion of an appeal proceeding where only the appeal panel members and, if requested by the appeal panel chair, the panel’s counsel are present;
- (f) “in-camera” means the portion of an appeal proceeding during which one or more persons have been excluded from an appeal proceeding; and
- (g) “parties” means the appellant and the Professional Conduct Committee established pursuant to subsection 27(1) of the Act.

60.2 Applications and submissions made to the appeal panel or the appeal panel chair shall be filed with the Registrar in the manner and form specified in the Bylaws 64.2, 64.3 and 67.2 or as directed by the appeal panel chair.

60.3 For the purposes of Section 37 of the Act and these Bylaws, the Institute interprets that a decision and an order pursuant to Section 32 of the Act or an order pursuant to Section 34 of the Act is made when the order is served upon the registrant or suspended registrant in accordance with the Act.

### **Notice of Appeal**

61.1 Further to subsection 37(2) of the Act, the notice of appeal shall be in writing and shall include:

- (a) A statement of the matter appealed and whether it relates to the Discipline Committee’s decision on the formal complaint, the order or both;
- (b) The grounds or basis for the appeal; and
- (c) The remedy sought.

### **Hearing Management Conference**

62.1 The appeal panel chair may arrange a hearing management conference with the parties for purposes including:

- (a) Determining whether any preliminary applications will be made by a party to the appeal panel and if so, when they shall be made, and when responses shall be made by the other party; and
- (b) Determining the proposed date, time, and place in Saskatchewan of the appeal hearing.

62.2 The Institute shall inform the parties of the date, time of, and the means for conducting the hearing management conference. The information shall be sent at least five (5) business days before the date of the hearing management conference.

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62.3 The appeal panel chair shall chair the hearing management conference and may request attendance of the appeal panel's counsel, as well as the Registrar or his designate for administrative purposes.

62.4 A hearing management conference may be conducted, at the discretion of the appeal panel chair, by any reasonable means that permits reliable communication with the parties, and other participants noted in Bylaw 62.3, including one of the following:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) by electronic mail.

62.5 A hearing management conference is not part of an appeal hearing and is conducted for the purpose of arranging an appeal hearing only. Further, a ruling on a matter subject to preliminary application shall not be made during a hearing management conference.

### Setting the appeal hearing date

63.1 The appeal panel chair shall set the appeal hearing date considering:

- (a) The submissions by the parties; and
- (b) Timely conclusion of the appeal proceeding in the public interest.

### Preliminary Applications

64.1 If a party intends to raise any preliminary objection or preliminary issue of law before the appeal panel, such party shall, at any time after the decision or order has been sent to the appellant but not less than twenty (20) business days prior to the date set for commencement of the appeal hearing under Bylaw 63.1, serve the other party and file with the Registrar a Notice of Preliminary Application.

64.2 The Notice of Preliminary Application shall include:

- (a) The nature of the application;
- (b) The grounds upon which the application is being made;
- (c) Any facts to be relied upon in support of the application;
- (d) The remedy sought; and
- (e) A supporting brief of law.

64.3 The other party shall serve on the applicant party and file with the Registrar a response to the Notice of Preliminary Application referred to in Bylaw 64.1 within ten (10) business days from receiving service of the Notice of Preliminary Application, which response shall include:

- (a) The nature of the response and any grounds in support thereof;
- (b) Any facts to be relied upon in response to the Notice of Preliminary Application; and
- (c) A supporting brief of law.

64.4 All materials filed with the Registrar in relation to the appeal and any applications shall be distributed to the appeal panel or the appeal panel chair, as the case may be under Bylaws 64.5, 64.6 or 64.8.

64.5 Subject to Bylaw 64.6, at the discretion of the appeal panel chair, the application shall be heard by one of the following means:

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

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(c) by live video conference.

64.6 If a preliminary application is a request for an adjournment of the appeal hearing, the appeal panel chair may make a decision on the application without referring the application to the appeal panel, and may hear the parties on the application by one of the following means:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) by electronic mail.

64.7 Where a preliminary application is not opposed by the other party, the parties may make a joint submission in writing of their agreement on the remedy set out in the application.

64.8 Upon receipt of a joint submission described in Bylaw 64.7, the appeal panel chair may grant the remedy set out in the application without referring the application to the appeal panel or hearing the parties on the application.

64.9 The appeal panel chair shall sign and the Registrar shall send to the parties the written decision on the preliminary application made under Bylaws 64.5, 64.6 or 64.8.

### Hearing Procedures

65.1 The appeal panel chair has the authority to establish procedures for administration of a specific appeal hearing.

65.2 The appeal panel chair has responsibility for the orderly administration of an appeal hearing and shall have the authority to exclude any person whose conduct is disruptive to the appeal hearing.

### Closed Session

66.1 During the period from the adjournment of the appeal hearing to finalize the written decision and the order, if any, to the date the decision and an order, if any, is signed by the appeal panel chair, the appeal panel is deemed to be in closed session.

### Methods and Means for an Appeal Hearing

67.1 At the discretion of the appeal panel chair the appeal shall be heard by one of the following means:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) by electronic mail.

67.2 At least twenty (20) days prior to the date set for the appeal hearing the parties shall file with the Registrar a written submission and a supporting brief of law which shall be distributed to the members of the panel prior to the commencement of the hearing.

### Decision and Order

68.1 A decision or an order made pursuant to subsections 37(5) and 37(6) of the Act:

- (a) by the majority of the members of an appeal panel is a decision of the appeal panel; and
- (b) shall be in writing and sent to the parties by the Registrar on behalf of the Board.

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68.2 A decision and an order made pursuant to subsections 37(5) and 37(6) of the Act or a summary of the decision and an order made by the Board shall be published on the Institute's website indefinitely.

### Record of Hearing

69.1 The appeal hearing shall be held on the record and the record of hearing for an appeal hearing shall be electronic and contain the following:

- (a) A decision and an order, if applicable, pursuant to subsections 37(5) and 37(6) of the Act;
- (b) Notice of Appeal and response and any other submissions or materials submitted by the parties on the appeal including any preliminary applications;
- (c) Hearing transcript;
- (d) Copy of public Notice of Hearing published or sent by the Registrar;
- (e) Order compliance summary with attachments; and
- (f) Any other document as specified by the appeal panel chair.

## I. TRANSITIONAL PROVISIONS

### Candidates

70.1 For the purpose of these Rules:

- (a) "CPA Canada" means a national organization of Chartered Professional Accountants in Canada;
- (b) "CPA Canada competency map" means the competencies required of a registrant on the path to, and upon, certification as a Chartered Professional Accountant, as established and amended from time to time. The competency map will also form the basis for practical experience requirements;
- (c) "CPA Canada professional education program" means a graduate level program developed and delivered based on the CPA Canada competency map as amended from time to time that ends on December 31, 2028;
- (d) "CPA Canada practical experience requirements" means the term of paid employment during which a candidate demonstrates the attainment of professional knowledge, skills, values, ethics and attitudes required for entry to the CPA profession, as established and amended from time to time that ends on December 31, 2028;
- (e) "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.

70.2 A Legacy body candidate who has not successfully completed their education or certification programs by the end of September 2015 shall be bridged into the CPA Canada professional education program and CPA Canada practical experience requirements.

70.3 The practical experience obtained by a Legacy body candidate that meets the criteria of a legacy body education program shall be valid in assessing total practical experience required in order to be registered as a member pursuant to Bylaw 12.2 until December 31, 2028, after which the Legacy body candidate's practical experience shall not be recognized.

70.4 A registered candidate that does not complete the CPA Canada professional education program or CPA Canada practical experience requirements shall:

- (a) Apply for transition to the new CPA professional program before December 31, 2028; or
- (b) Be cancelled as a candidate effective January 1, 2029.

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70.5 A candidate that makes an application in 70.4(a) may transition education, examination or experience to the CPA professional program and shall complete the CPA professional program on or before December 31, 2031.

70.6 Recognized education, examination and experience in the CPA Canada professional education program and CPA Canada practical experience requirements shall be recognized in the CPA professional program.

### Rules of Professional Conduct

71.1 The Institute adopts, and all registrants or suspended registrants shall comply with, the Institute of Chartered Accountants of Saskatchewan Standards and Rules of Professional Conduct as approved by the Board and amended from time to time until such time as Rules of Professional Conduct are established.

**72-99 are left blank at this time.**

## II. ADMINISTRATIVE BYLAWS (100-199)

### A. TITLE

101.1 These Bylaws may be cited as *The Accounting Profession Administrative Bylaws 2020* (Saskatchewan), as amended on May 28, 2026 and effective June 30, 2026.

### B. INTERPRETATION

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

- (a) “affiliate firm” means a firm registered or licensed with another Provincial Institute which provides services to clients in Saskatchewan and does not have a physical location in Saskatchewan;
- (b) “affiliate member” means a member who has designated their member registration with another Provincial Institute as their primary member registration in Canada;
- (c) “electronic ballot or proxy” means a ballot or proxy that may be transmitted through the use of the internet or other electronic service;
- (d) “non-practice” means that during a twelve (12) month period the member was:
  - (i) not engaged in the practice of the profession, and
  - (ii) not relied upon based on their qualification as a professional accountant;
- (e) “primary firm” means a firm that is not an affiliate firm;
- (f) “primary member” means a member engaged in the practice of the profession throughout the year primarily in Saskatchewan, other than an affiliate member and who shall therefore be primarily accountable to the Institute for regulatory purposes. 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.

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.

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102.4 “In writing” applies to both paper and electronic form.

102.5 Headings are for convenience and reference only.

102.6 Terms defined in the Act and Regulatory Bylaws 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 to 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.

## INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN RULES

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 and Vice Chair of the Board

104.1 The Board shall meet and elect from its members a Chair and Vice Chair immediately after the later of:

- (a) expiry of the term for the Chair or Vice Chair; or
- (b) the annual meeting of the Institute.

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, the 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.

105.3A Board member shall not be eligible for nomination or re-election to the Board for a period of at least three (3) years following either:

- (a) the conclusion of that Board member's second term on the Board; or
- (b) the conclusion of that Board member's first term where they are not re-elected to the Board for a second term.

105.4A Board member appointed Chair of the Board may remain on the Board for an additional term of one (1) year to complete their term as Chair.

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

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

## **INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS OF SASKATCHEWAN RULES**

105.7 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.

105.8 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 The Chair of the Board shall be paid an honorarium fixed by the Board as established in the Rules.

### **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, means and place approved by the Chair.

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.

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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, in addition to the Discipline Committee and the Professional Conduct Committee, which are prescribed in the Act:

- (a) the Professional Practice Committee;
- (b) the Registration Committee; and
- (c) the Rules Committee;

112.2 The Board shall appoint the members and the chairs of each regulatory committee for the term specified by the Board or the Act. Except as provided in section 9 of the Act and Bylaw 113.2, the chair and the members of each regulatory 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 regulatory committee may appoint a member to act as chair of a meeting of the regulatory committee in the absence or conflict of the chair.

112.5 Each regulatory 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 regulatory committee pursuant to subsection 13(3) of the Act, except the Discipline Committee, and the procedures to follow in the performance of each regulatory committee's activities. These processes shall be consistent with the Rules that relate to the functions of each regulatory committee.

### Regulatory Committees

113.1 A regulatory committee of the Institute is one noted in Bylaw 112.1.

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.

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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 regulatory 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 their 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 their 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 payments 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) accepting the declaration of elected Board members;
- (g) appointing auditors; and
- (h) considering general business.

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### 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 at any time, means and place approved by the Chair.

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(h) 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(h).

122.5 A personal grievance or defamatory statements regarding another registrant are not considered general business for the purposes of Bylaw 120.1(h) 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, 2021* (Saskatchewan), *The Non-profit Corporations Act, 2022* (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.

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

123.6 Except as otherwise provided by the Rules, every member except honorary members 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 their 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.

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

123.9 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.

123.10 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 their designate.

#### **Auditor**

127.1 At the annual meeting of the Institute, a comprehensive licensed firm without restrictions 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.

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127.2 In the event of the resignation or death of the auditor appointed pursuant to Bylaw 120.1(g), 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 comprehensive licensed firm without restrictions 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 shall be set by resolution of the Board for:

- (a) candidates and suspended candidates and shall become due to the Institute on the date established by the educational institution approved by the Board;
- (b) members and suspended members and shall become due to the Institute on April 30; and
- (c) firms and licensed firms and shall become due to the Institute on December 31.

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 fee to be a registrant or to obtain a licence shall be set by resolution of the Board and shall be payable at the time of filing an application for registration or licensure.

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

130.6 The amount of the fee for practice inspection shall be set by resolution of the Board.

130.7 Any registrant or suspended registrant that has amounts owing to the Institute for a period greater than thirty (30) days or has not complied with a Rule or notice may have a late fee assessed.

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130.8 Where any fee or assessment remains unpaid, the registrant may be suspended in accordance with *The Accounting Profession Regulatory Bylaws 2026 (Saskatchewan)*.

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

130.10 A fee may be issued in accordance with the Rules for individuals who practice professional accounting without a licence, other regulated services without a permit or using the designation while not registered.

### 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.

### III. STANDARDS OF PROFESSIONAL CONDUCT (200-299)

#### Bylaws

200.1 A registrant or suspended registrant shall comply with the principle of integrity, which requires that a registrant or suspended registrant be straightforward and honest in all professional and business relationships.

200.2 A registrant or suspended registrant shall comply with the principle of objectivity, which requires that a registrant or suspended registrant not compromise professional or business judgment because of bias, conflict of interest, or undue influence of others.

200.3 A registrant or suspended registrant shall comply with the principle of professional competence and due care, which requires that a registrant or suspended registrant ensure a client or employer receives competent professional service and therefore:

- (a) Attain and maintain professional knowledge and skill at the required level required to ensure competent professional service, based on current technical and professional standards and relevant legislation; and
- (b) Provide professional services diligently and in accordance with applicable technical and professional standards, and relevant legislation.

200.4 A registrant or suspended registrant shall comply with the principle of confidentiality, which requires that a registrant respect the confidentiality of information acquired as a result of professional and business relationships.

200.5 A registrant or suspended registrant, at all times, shall comply with the relevant laws and regulations of Canada and the province in which they reside or in which they provide professional services.

200.6 A registrant or suspended registrant shall not at any time knowingly engage in any professional, business, or personal activity that he knows or should know will impair or is likely to impair the profession's integrity, objectivity, or good reputation.

200.7 A registrant or suspended registrant shall cooperate with the regulatory processes of the Institute.

200.8 The Board adopts the Rules of Professional Conduct as established and amended from time to time, which shall apply to registrants and suspended registrants.

### IV. REGULATORY BOARD RULES (300-400)

#### A. TITLE

301.1 These Board Rules may be cited as *The Accounting Profession Regulatory Board Rules, 2026 (Saskatchewan)*.

#### B. INTERPRETATION

302.1 For the purposes of the Regulatory Board Rules, except as otherwise stated,

- (a) "accounting major" means forty-five (45) credit-hours in accounting and business courses, twenty-one (21) of which must include intermediate financial reporting, advanced financial

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- reporting, management accounting, finance, assurance, and tax and twenty-four (24) of which can be in other accounting or business related areas;
- (b) “affiliated business” means, in respect to a firm, a person engaged in a business or practice, providing service to the public and connected to the firm;
  - (c) “assisting professional accountant” means a member or firm appointed by another member to manage client succession in the event of the appointing member’s death or incapacity;
  - (d) “cross-referenced” means, in relation to a 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 firm, or any of its owners has ownership interest or management influence in any of the other businesses or practices or has any other ongoing economic association or relationship with any of the other businesses or practices.
  - (e) “educational institution” means the Chartered Professional Accountants Western School of Business (“CPAWSB”) as approved by the Board;
  - (f) “eligible hours” means the time accumulated by a member in providing professional accounting services related to the subcategories of the practice of professional accounting as outlined in clauses 18(1)(a) and 18(1)(b) of the Act and includes hours reported as unverifiable continuing professional development relevant to a sub-category of practice of professional accounting;
  - (g) “former candidate” means an individual whose registration as a candidate was cancelled;
  - (h) “initial practice inspection” means a practice inspection which is not a re-inspection nor any other inspection required by the Registrar or an applicable regulatory committee;
  - (i) “mentor” means and includes a member registered with the Institute or another Provincial Institute or an individual approved by the Institute who:
    - (i) provides guidance to candidates on competency development or to members on practice management; and
    - (ii) models and facilitates the understanding of the profession;
  - (j) “practice administration review” means a review of the manner and methods of practice of a firm;
  - (k) “pre-approved program leader” means a member responsible for a pre-approved program and for candidates gaining experience through that pre-approved program;
  - (l) “qualifying accounting experience” means professional accounting or other accounting experience that an individual has acquired;
  - (m) “re-inspection” means a subsequent inspection conducted based on the results of an initial inspection;
  - (n) “related business or practice” means a business or practice which is related to a firm by reason of being cross-referenced:
    - (i) with a firm; or
    - (ii) with any other business or practice which is cross-referenced with a firm.
  - (o) “residential address” means the mailing or physical address of a registrant consisting of one of the following:
    - (i) the street address of the registrant’s residence; or
    - (ii) a legal land description of the land on which the registrant’s residence is located;

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- (p) “term” means and includes the timeframe of a certificate, permit or licence as specified in the Rules.

302.2 Terms defined in the Act and Bylaws have the same meaning in these Board Rules.

**303 is left blank at this time.**

### C. REGISTRANTS

#### Compliance

304.1 The Registrar shall review and may make a determination in instances of non-compliance when a registrant submits a declaration under Bylaw 4.2, 10.1 or 10.3. A declaration describing non-compliance shall be assessed by the Registrar including on the basis of whether such non-compliance identifies an issue of good moral character or reputation. The Registrar may request additional documentation to support the basis for the declaration. The Registrar may refer the matter to the applicable regulatory committee for review and determination.

304.2 A declaration received shall describe the instance of non-compliance and the cause of non-compliance, if identifiable.

304.3 A registrant that declares a breach or is determined to by the Registrar or an applicable regulatory committee to have breached a Bylaw or Board Rule may:

- (a) be imposed a fee, and
- (b) agree to conditions or acknowledge restrictions as determined by the Registrar or an applicable regulatory committee.

304.4 If at any time, a declaration, application or submission by a registrant indicates a breach of a Rule of Professional Conduct, the Registrar shall refer the matter to an applicable regulatory committee for review and determination or to the Professional Conduct Committee for its consideration of a written complaint.

304.5 An applicant or a registrant shall notify the Institute within thirty (30) days after, in any jurisdiction, having been:

- (a) charged or convicted of an offence of fraud, theft, forgery, money-laundering, extortion, counterfeiting, criminal organization activities, charging criminal interest rates, financing terrorism or similar offences related to financial matters or convicted of an offence of conspiring or attempting to commit such offences;
- (b) charged or convicted of any other criminal offence that is not related to financial matters but which involves conduct that is of such a nature that it diminishes the good reputation of the profession or its ability to serve the public interest;
- (c) charged or convicted of any criminal offence that is a repeat offence;
- (d) the subject of or found guilty of a violation of the provisions of any securities legislation or having entered into a settlement agreement with respect to such matters;
- (e) the subject of or found guilty of a violation of the provisions of any tax legislation that involves, explicitly or implicitly, dishonesty on the part of the registrant, or having entered into a settlement agreement with respect to such matters; or
- (f) discharged absolutely or upon condition after pleading guilty to or being found guilty of an offence described in (a), (b), (c), (d) or (e) above.

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304.6 An applicant or a registrant shall notify the Institute within thirty (30) days after, in relation to a written complaint, investigation, disciplinary or similar process of any Provincial Institute, having:

- (a) been notified of a written complaint;
- (b) been found guilty, of a failure to comply with the requirements of that Provincial Institute;
- (c) entered into a settlement agreement with that Provincial Institute with respect to a matter referred to in (a); or
- (d) voluntarily cancelled registration in that Provincial Institute in order to resolve a disciplinary matter.

304.7 An applicant or a registrant shall notify the Institute within thirty (30) days after, in any jurisdiction in relation to a disciplinary or similar process of another professional regulatory body, having:

- (a) been notified of a written complaint;
- (b) been found guilty of a failure to comply with the requirements of that professional regulatory body;
- (c) entered into a settlement agreement with that professional regulatory body with respect to a matter referred to in (a); or
- (d) voluntarily cancelled registration from that professional regulatory body in order to resolve a disciplinary matter.

304.8 An applicant or a registrant shall notify the Institute within thirty (30) days after, in any jurisdiction in relation to a disciplinary or similar process of a regulatory body other than a Provincial Institute or professional regulatory body where the matter involves acting in a professional capacity, relates to professional skills or involves circumstances where there was reliance on membership in or association with any Provincial Institute, having:

- (a) been notified of a written complaint;
- (b) been found guilty of a failure to comply with the requirements of that other regulatory body; or
- (c) entered into a settlement agreement with that other regulatory body with respect to a matter referred to in (a).

304.9 An applicant or a registrant shall notify the Institute within thirty (30) days after, in any jurisdiction in relation to academic rules and policies of an academic institution at any professional body or post-secondary educational institution in Canada or elsewhere, they have been charged or found to have breached academic rules or policies (including plagiarism or cheating).

304.10 An applicant or a registrant shall notify the Institute within thirty (30) days after, in any jurisdiction in relation to a civil proceeding where they are or were a defendant, in Canada or elsewhere, in which allegations of fraud, money laundering, dishonesty, theft, or misrepresentation were made against them in employment, business or personal affairs, or against any company in which they had a controlling interest.

### **Delivery of Notice**

305.1 Further to Bylaw 18.3, where the Institute has documentation which indicates that addresses (for purposes of delivering of paper and electronic mail) of a registrant in the registers specified in Board Rules 318.3 or 318.4 are not current for a period of sixty (60) days the registrant shall be classified as in default.

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### Special Meetings

306.1 Further to Bylaw 6.2, the nature of the business to be raised at a special meeting shall be in writing and not include:

- (a) a personal grievance of one (1) registrant; or
- (b) defamatory statements about another registrant.

306.2 The Chair of the Board has the authority to end the special meeting by calling an adjournment.

**307–308 are left blank at this time.**

### Application and Qualifications

309.1 An application or renewal shall include evidence from the registrant of good moral character and reputation.

309.2 Further to 309.1, the Registrar shall review and may make an assessment of good moral character and the Registrar may request additional documentation. The CPAWSB may refer an assessment to the Registrar and the Registrar may refer any matter to the Registration Committee for review and determination.

### Candidates – In force until December 31, 2028

#### CPA Canada Certification Program

311.1 The 'CPA Canada Certification Program' consists of education, examination and experience and includes the:

- (a) CPA Canada professional education program, and
- (b) CPA Canada practical experience requirements.

#### *Education and Examination*

311.2 Further to Bylaw 11.2, the Board established that the components of the CPA Canada professional education program related to education and examination are delivered and assessed by either:

- (a) the CPAWSB regionally, or
- (b) a combination of a post-secondary program accredited pursuant to CPA National Recognition and Accreditation Standards for Post-Secondary Institutions and any CPA professional education program courses required that are not provided by that post-secondary program.

311.3 The CPAWSB shall adhere to the requirements of the CPA Canada Harmonized Education Policies, as amended from time to time, for the purposes of assessing:

- (a) minimum entrance and educational requirements;
- (b) registration, re-admission, re-entry or re-instatement requirements;
- (c) fees, including late fees or other penalties for non-payment of fees;
- (d) the maximum period of registration; and
- (e) any other matter governing registration of candidates.

311.4 The CPAWSB shall adhere to the requirements set by the CFE Board of Examiners and of the CPA Canada Harmonized Education Policies, as amended from time to time, for the purposes of assessing:

- (a) the eligibility of candidates to write the Common Final Examination;
- (b) the maximum period of registration; and

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- (c) any other matter governing the delivery and administration of the education and examination of candidates.

### *Experience*

311.5 The CPA Canada practical experience requirements are assessed by the Institute.

311.6 Further to 311.3, the Institute shall adhere to the requirements of the CPA Canada practical experience requirements for the purposes of assessing:

- (a) the eligibility of prior experience towards successful completion of experience criteria; and
- (b) any other matter governing the assessment of experience of candidates.

311.7 The Registration Committee shall approve pre-approved programs.

### **Application**

311.8 To be considered and further to Bylaw 11.2, an individual shall provide a complete application for registration as a candidate to the CPAWSB, and include evidence of good moral character. The evidence of successful completion of the application for registration as a candidate shall be assessed by the CPAWSB.

311.9 An application from an individual shall provide evidence of a degree from an approved post-secondary institution and achievement of the minimum grade requirements on approved courses prior to the completion of the second module of the CPA Canada professional education program.

### *Degree Requirements*

311.10 The following degrees are approved:

- (a) A degree from a post-secondary institution authorized by a provincial or federal government to grant degrees; or
- (b) A degree that has been approved by the CPAWSB to be satisfactory for entrance into the CPA Canada professional education program.

311.11 A mature entrant may be registered in the CPA Canada professional education program without a degree if the mature entrant meets the criteria for entry established in the CPA Canada Harmonized Education Policies as assessed by the CPAWSB.

### **International Applicants – IFAC Pathway or Memorandum of Understanding**

311.12 Further to Bylaw 11.5, an individual who is a member of an international accounting body who holds membership with the International Federation of Accountants or who has a Memorandum of Understanding with CPA Canada may apply for registration as a candidate and shall provide the following to the CPAWSB at the time of application:

- (a) qualifying accounting experience acceptable to the CPAWSB;
- (b) good moral character; and
- (c) the date of admission to membership from the international accounting body, including a letter of good standing from said body.

### **International Applicants - Reciprocal Membership Agreements or Mutual Recognition Agreements**

311.13 To be considered and further to Bylaw 11.4 and 11.5, an individual shall provide a complete application for registration as a candidate to the Registrar. An individual shall provide the following to the Registrar at the time of application for registration as a candidate, including:

- (a) Application Form;
- (b) Declaration of Conduct;

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- (c) Practical Experience Reporting Form; and
- (d) Acknowledgement of the Institute Rules.

311.14 Further to Bylaw 11.4(a), an individual who:

- (a) is a member of a professional accounting body outside Canada, except for the United States of America, having similar objects to the Institute, and the Board considers the standard attained by the individual for admission to such organization to be acceptable in lieu of the Common Final Examination of the Institute;
- (b) has obtained membership in a professional accounting body outside Canada as a result of meeting that professional accounting body outside Canada's requirements while the individual was a resident in the professional accounting body outside Canada;
- (c) has acquired at least two (2) years qualifying accounting experience acceptable to the Institute;
- (d) provides evidence of good moral character; and
- (e) provides evidence of the date of admission to membership with a professional accounting body outside Canada including a letter of good standing from said professional accounting body outside Canada

may apply for registration as a candidate.

311.15 Further to Bylaw 11.4(b), an individual who:

- (a) holds a Certified Public Accountant certificate issued by one of the state boards of accountancy compliant with the federal Uniform Accountancy Act in the United States of America which makes similar provision to allow a person who holds a valid CPA designation granted by the Institute to obtain the Certified Public Accountant certificate granted by that state board;
- (b) has obtained the Certified Public Accountant certificate as a result of passing the U.S. Uniform Certified Public Accountant Examination while the individual was resident outside Canada;
- (c) has acquired at least two (2) years qualifying accounting experience acceptable to the Institute;
- (d) provides evidence of good moral character; and
- (e) provides evidence of the date of admission to membership from the state board of accountancy, including a letter of good standing from the state board which issued the Certified Public Accountant certificate

may apply for registration as a candidate.

### Terms

311.16 A registration as a candidate is for a period of time as established by the CPA Harmonized Education Policies, as amended from time to time and assessed by the CPAWSB.

311.17 Further to Bylaws 10.3 and 11.2, to maintain registration as a candidate, a candidate shall:

- (a) maintain registration in the CPA Canada professional education program, including paying fees as prescribed to the CPAWSB; and
- (b) continue to meet the minimum requirements for education, examination and experience as set out in the CPA Canada Harmonized Education Policies and the CPA Canada practical experience requirements.

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311.18 A candidate who does not successfully complete the CPA Canada Certification Program within the prescribed timeframe may apply in writing to the Registration Committee to request a time extension.

311.19 The Registrar may assess a time extension request and grant an extension for a period of one (1) year when a candidate:

- (a) has made at least one unsuccessful attempt at the Common Final Examination; and
- (b) is likely to meet the practical experience requirements within 12 months of the extension request.

311.20 The Registrar may refer a time extension request to the Registration Committee for review and determination.

### Candidates – in force commencing January 1, 2027

#### CPA Professional Program

311.1 The 'CPA professional program' consists of education, examination and experience, specifically:

- (a) Knowledge Assessment Examination, unless exempt;
- (b) Four modules completed in the following order:
  - (i) Foundational Development,
  - (ii) CPA Core (common or licensure),
  - (iii) CPA Leadership, and
  - (iv) CPA Professional Readiness;
- (c) Four examinations completed:
  - (i) Foundational,
  - (ii) Professional Final Exam I,
  - (iii) Professional Final Exam II, and
  - (iv) Professional Final Exam III;
- (d) 24 months of work experience recognized:
  - (i) A maximum of 8 months of foundational work experience,
  - (ii) A minimum 16 months of professional work experience, and
- (e) Demonstration of competency application at a minimum proficiency level.

#### *Education and Examination*

311.2 Further to Bylaw 11.2, the Board established that the components of the CPA professional program related to education and examination are delivered and assessed by either:

- (a) the CPAWSB regionally, or
- (b) a combination of a post-secondary program accredited pursuant to CPA Professional Program Accreditation Standards for Post-Secondary Institutions and any CPA professional program courses required that are not provided by that post-secondary program.

311.3 Candidates with an accounting major conferred within the last five (5) years are exempt from the Knowledge Assessment.

311.4 Candidates shall have three (3) attempts to pass a module or an examination. A candidate that fails the Knowledge Assessment three (3) times shall:

- (a) obtain the equivalent of an accounting major,
- (b) complete an approved preparatory program prior to challenging the Knowledge Assessment, or
- (c) withdraw from further attempts for a period of at least one (1) year.

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311.5 Candidates shall pass the module to be eligible to challenge the related examination.

311.6 An examination is deemed to be failed when the candidate:

- (a) does not challenge the related examination to a module within one (1) year of module completion; and
- (b) is absent from the examination.

311.7 Candidates may progress from the CPA Core module to the CPA Leadership module even if they have not attempted the Professional Final Exam 1.

311.8 A candidate may request a re-assessment of unsuccessful education or examinations to the CPAWSB.

### *Work Experience*

311.9 The work experience plans and reports are assessed by the Institute and the Institute may request additional information from a candidate or mentor related to work experience at any time.

311.10 Candidates shall submit a plan at the beginning of their professional work experience and a report at completion of their professional work experience. Candidates may report foundational work experience.

311.11 To report accumulated professional work experience, the candidate shall submit a plan for that professional work experience for a training role that was attested to by the candidates' mentor and assessed and approved by the Institute. There will be no retroactive approval of a plan for professional work experience.

311.12 Additional information or declarations may be requested related to the professional work experience plan from the candidate or the mentor. Approval of a plan or a component of a plan may be withdrawn.

311.13 A material change to the plan after its approval must be reported to the Institute within thirty (30) days. A change includes: a change of job, mentor, scope of work or any change that may require additional duration to meet the minimum requirements.

311.14 Failure to report material changes may result in delays in the recognition of the experience or rejection of previously accumulated experience.

311.15 At completion of foundational work experience the candidate shall demonstrate the application of a minimum Level 2 proficiency in the Decision Process as outlined in the Competency Map.

311.16 At completion of professional work experience the candidate shall demonstrate completion of their plan in the application of the highest level of proficiency in the Decision Process as outlined in the Competency Map.

311.17 Mentors shall:

- (a) be responsible to the same entity as the candidate; and
- (b) not charge fees associated with any responsibilities as a mentor.

311.18 Mentors may be removed from training a candidate if the member fails to demonstrate competence or are the subject of a conduct or discipline matter, at the discretion of an applicable regulatory committee.

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311.19 Work experience must be completed and approved by the Institute before a candidate may be eligible to enroll in the Professional Readiness module.

311.20 Prior work experience within the five (5) years immediately preceding the commencement of the Foundational Development module may be recognized at the foundational level. Prior work experience for Internationally Trained Accountants not subject to the provisions of a reciprocity agreement or a memorandum of understanding within the immediate past five (5) years may be assessed and approved at the professional level.

311.21 A candidate may request a re-assessment of unsuccessful work experience to the Registrar.

### Application

311.22 To be considered and further to Bylaw 11.2, an individual shall provide a complete application for registration as a candidate to the CPAWSB, and include evidence of good moral character. The evidence of successful completion of the application for registration as a candidate shall be assessed by the CPAWSB and include evidence of:

- (a) a degree, or equivalent;
- (b) 120 credit hours or equivalent;
- (c) A minimum grade-point-average of 65%; and
- (d) Acknowledgement of the Institute Rules.

311.23 A former candidate may apply to be a candidate and meet the entrance requirements in Board Rule 311.3. A former candidate may have their time limit reset or retained upon registration.

### *Degree Requirements*

311.24 The following degrees are approved:

- (a) A degree from a post-secondary institution authorized by a provincial or federal government to grant degrees; or
- (b) A degree that has been approved by the CPAWSB to be satisfactory for entrance into the CPA professional program.

311.25 A mature entrant may be registered in the CPA Canada professional program without a degree if the mature entrant meets the criteria for entry as assessed by the CPAWSB.

### International Applicants – IFAC Pathway or Memorandum of Understanding

311.26 Further to Bylaw 11.5, an individual who is a member of an international accounting body who holds full membership with the International Federation of Accountants or who has a Memorandum of Understanding may apply for registration as a candidate and shall provide the following to the CPAWSB at the time of application:

- (a) qualifying accounting experience acceptable to the CPAWSB;
- (b) good moral character; and
- (c) the date of admission to membership from the international accounting body, including a letter of good standing from said body.

311.27 IFAC Pathway or Memorandum of Understanding candidates shall be exempt from the Knowledge Assessment and may be exempt from all modules except for the CPA Professional Readiness module as determined by the CPAWSB.

311.28 IFAC Pathway candidates shall take the module after two failed attempts at the related examinations.

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### International Applicants - Reciprocal Membership Agreements or Mutual Recognition Agreements

311.29 To be considered and further to Bylaw 11.4 and 11.5, an individual shall provide a complete application for registration as a candidate to the Registrar. An individual shall provide the following to the Registrar at the time of application for registration as a candidate, including:

- (a) Application Form;
- (b) Declaration of Conduct;
- (c) Practical Experience Reporting Form; and
- (d) Acknowledgement of the Rules.

311.30 Further to Bylaw 11.4(a), an individual who:

- (a) is a member of a professional accounting body outside Canada, except for the United States of America or Mexico, having similar objects to the Institute, and the Board considers the standard attained by the individual for admission to such organization to be acceptable in lieu of the Common Final Examination of the Institute;
- (b) has obtained membership in a professional accounting body outside Canada as a result of meeting that professional accounting body outside Canada's requirements while the individual was a resident outside Canada and registered in the professional accounting body;
- (c) was not registered with CPA Saskatchewan or another provincial institute as a candidate in the five (5) years before, or at the time of, writing any part of the normal qualifying examination(s);
- (d) has acquired at least two (2) years qualifying accounting experience acceptable to the Institute;
- (e) provides evidence of good moral character; and
- (f) provides evidence of the date of admission to membership with a professional accounting body outside Canada including a letter of good standing from said professional accounting body outside Canada.

may apply for registration as a candidate.

311.31 Further to Bylaw 11.4(b), an individual who:

- (a) holds a Certified Public Accountant or Contando Público Certificado designation issued by one of the state boards of accountancy compliant with the federal Uniform Accountancy Act in the United States of America or the Instituto Mexicano de Contadores Públicos in Mexico;
- (b) has obtained the Certified Public Accountant certificate as a result of passing the U.S. Uniform Certified Public Accountant Examination or the IMCP Examen Uniforme de Certificacion de la Contaduria Publica while the individual was resident outside Canada;
- (c) was not registered with CPA Saskatchewan or another provincial institute as a candidate in the five (5) years before, or at the time of, writing the first part of the uniform U.S. Uniform Certified Public Accountant Examination or the IMCP Examen Uniforme de Certificacion de la Contaduria Publica has acquired at least two (2) years qualifying accounting experience acceptable to the Institute;
- (d) provides evidence of good moral character; and
- (e) provides evidence of the date of admission to membership from the state board of accountancy or the Instituto Mexicano de Contadores Públicos, including a letter of good standing

may apply for registration as a candidate.

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### Terms

311.32 The time limit of registration as a candidate is for seven (7) years from the start of the Foundational Development Module.

311.33 Further to Bylaws 10.3 and 11.2, to maintain registration as a candidate, a candidate shall:

- (a) maintain registration in the CPA professional program, including paying fees as prescribed to the CPAWSB; and
- (b) continue to meet the minimum requirements.

311.34 A candidate who does not successfully complete the CPA professional program within the prescribed timeframe may apply in writing to the Registration Committee to request a time extension.

311.35 The Registrar may assess a time extension request and grant an extension for a period of one (1) year when a candidate:

- (a) has made at least one unsuccessful attempt at a Professional Final Examination, and
- (b) is likely to meet the practical experience requirements within twelve (12) months of the extension request.

311.36 The Registrar may refer a time extension request to the Registration Committee for review and determination.

### Members

312.1 Complete applications for registration as a member may be made between April 1 and February 28 (February 29 in a leap year) of each fiscal year. Applications received between March 1 and March 31 are deemed to be received on the following April 1.

312.2 Further to subsection 20(2) of the Act, a candidate shall provide the following to the Registrar at the time of application for registration as a member an application form including:

- (a) Declaration of Conduct;
- (b) Evidence of legal name;
- (c) Recommendation for membership signed by at least two (2) members in good standing of a Provincial Institute who:
  - (i) has known the individual for one (1) year;
  - (ii) has been a member for one (1) year; and
  - (iii) who is not related to the individual applicant; and
- (d) Acknowledgement of the Rules.

312.3 An individual who is a member of an equivalent professional accountant body pursuant to legislation in Canada shall provide the following to the Registrar at the time of application for registration as a member:

- (a) Application Form;
- (b) Declaration of Conduct;
- (c) Date of admission to membership of the professional accountant body;
- (d) Letter of good standing from the professional accountant body in Canada or Bermuda;
- (e) Acknowledgement of the Rules; and
- (f) Knowledge of the Standards of Professional Practice adopted by the Institute applicable to the category of practice under Bylaw 13.1 in which the individual proposes to practice.

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312.4 Further to Bylaw 12.3, a candidate registered under Bylaw 11.5 shall provide the following to the Registrar at the time of application for registration as a member an application form including:

- (a) Evidence of legal name;
- (b) Declaration of Conduct;
- (c) Recommendation for membership signed by at least two (2) members in good standing of a Provincial Institute who:
  - (i) has known the individual for one (1) year;
  - (ii) has been a member for one (1) year;
  - (iii) who is not related to the individual applicant, and;
- (d) Acknowledgement of the Rules.

### Term

312.5 A registration as a member is the lesser of:

- (a) one (1) year,
- (b) the period of time between approval and March 31, or
- (c) on resignation or cancellation.

### Categories of Practice

#### Annual Declaration of Practice

313.1 A member shall declare annually their practice of profession in accordance with Bylaw 13.1. A member that is not engaged in the practice of the profession may apply for non-practice.

#### Non-Practice

313.2 A primary member shall apply for a category of non-practice to the Registrar. An affiliate member shall apply only for the category of permanent non-practice status to the Registrar. The Registrar may refer the application to the Registration Committee for review and determination.

313.3 Except as noted in Board Rules 313.10 and 313.11, an application for non-practice shall be made annually to the Registrar and shall include:

- (a) A declaration that the member is not engaged in the practice of the profession;
- (b) A declaration that the member is not being relied upon for their qualification as a professional accountant;
- (c) The type of non-practice, either permanent as set out in Board Rule 313.4 or temporary as set out in Board Rule 313.5;
- (d) The date the engagement in the practice of the profession ceased; and
- (e) Any other information as requested by the Registrar.

313.4 The application for permanent non-practice shall include a declaration that the member has no intention of recommencing the practice of the profession.

313.5 Subject to Board Rule 313.7, the application for temporary non-practice shall include the approximate date of the recommencement of practice of the profession. A non-practice period declared within the application shall not exceed twelve (12) consecutive months and shall not overlap in full or a portion thereof with a prior or subsequent non-practice period.

313.6 Upon notice from the Institute, a member shall submit to the Institute any additional documentation which is acceptable to the Institute and that supports the basis for non-practice within the time specified in the notice.

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313.7 Approval for non-practice is granted for a one (1) year period only, regardless of whether the request is for permanent or temporary non-practice.

313.8 A member approved for non-practice may be exempt from continuing professional development requirements under Board Rule 323.11 or fees under Board Rule 466.2.

313.9 A member approved for a permanent non-practice exemption shall take reasonable steps to ensure that any reference to the member's title 'professional accountant' or designation 'CPA' is accompanied by a notation of "non-practicing". A member approved for a temporary non-practice exemption shall take reasonable steps to ensure that any reference to the member's title 'professional accountant' or designation 'CPA' is accompanied by a notation of "non-practicing" during the period of cessation of practice only.

313.10 A member over the age of seventy (70) years of age who has previously been approved by the Registrar for non-practice shall be exempt from annual declarations.

313.11 A member approved for temporary or permanent non-practice under Rule 313.7 shall inform the Institute within thirty (30) days of a change in circumstances such that the member's practice no longer meets the definition of non-practice.

313.12 Where a member is permanently incapacitated, the Registrar may waive the requirement for an annual declaration of non-practice upon submission of acceptable documentation from the representative for the member.

### Firm

#### Name

314.1 The member or group of members applying to register a firm shall obtain approval of its name from the Registrar prior to applying for professional liability insurance required under Bylaw 24.1 and the commencement of practice.

314.2 The name or descriptive style of the firm may include "Chartered Professional Accountant" or "Professional Accountant" where at least eighty percent (80%) of the proprietary interest of the firm is held by one or more members.

#### Requirements for qualifications

314.3 A complete application for registration as a primary firm may be provided to the Registrar between January 1 and November 30 of each calendar year. Applications received between December 1 and December 31 are deemed to be received on the following January 1.

314.4 Further to Bylaw 14.1, a complete application for registration shall include:

- (a) Name of a practice leader as the designated practice leader;
- (b) Each location of the firm in Saskatchewan;
- (c) A Declaration of Conduct by each practice leader in Saskatchewan; and
- (d) Acknowledgement of the Rules.

314.5 A member who has a firm registration with a Provincial Institute or Bermuda shall provide the following to the Registrar:

- (a) Application form;
- (b) Each location of the firm in Saskatchewan;
- (c) Declaration of Conduct by each practice leader in Saskatchewan;
- (d) Date of registration of the firm with the equivalent professional accounting body;

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- (e) Letter of good standing from the professional accountant body; and
- (f) Acknowledgement of the Rules.

### Location

314.6 A member or firm registered or licensed with another Provincial Institute shall register a firm when they are providing professional accounting or other regulated services to a client located in Saskatchewan, or the engagement work or reports of the service states a location in Saskatchewan.

314.7 Each location of a firm shall declare a designated practice leader.

### Term

314.8 The term of a registration of a primary firm is the lesser of:

- (a) one (1) year,
- (b) the period of time between approval and the last day of the calendar year, or
- (c) the date of resignation or cancellation.

314.9 The term of a registration of an affiliate firm is the lesser of:

- (a) one (1) year,
- (b) the period of time between approval and the last day of the fiscal year, or
- (c) the date of resignation or cancellation.

### Association

314.10 A member or firm shall not associate in any way with any firm practicing as Chartered Professional Accountants in Saskatchewan unless said firm is registered with the Institute.

314.11 A member through a firm shall not associate in any way with a person that is not a member or firm in the practice of professional accounting or other regulated services unless the firm establishes and maintains policies, procedures and arrangements designed and applied to ensure that every person that is not a member or firm is:

- (a) under the direction and supervision of a licensed member in the practice of professional accounting or a practice leader in other regulated services, and
- (b) knowledgeable of and complies with the Rules.

314.12 Further to Rule 314.11, no style or presentation or communication shall be used which implies that the person that is not a member or firm is a member or firm, respectively.

### Persons that are not Members practicing through a Firm

314.13 The Rules of Professional Conduct are deemed to apply to a person that is not a member providing services to clients through a firm as though they are a member.

314.14 A member or firm associated with a person that is not a member shall be responsible to the Institute for any failure of such person to abide by the Rules of Professional Conduct of the Institute.

### Sole Practitioners

314.15 A sole practitioner firm shall have the same conditions and restrictions as its only member.

314.16 A sole practitioner of a primary firm is required to appoint an assisting professional accountant. The firm shall provide written confirmation of this appointment to the Institute. This appointment is effective until a new appointment is provided to the Institute. Members may authorize the Institute to appoint an assisting professional accountant on its behalf.

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### Professional Corporation

315.1 A member or firm shall submit in writing an entity name for approval by the Registrar prior to registration with Information Services Corporation and applying for a professional corporation.

315.2 A firm may provide services to clients through a professional corporation as long as the professional corporation shall be registered with the Institute in accordance with the Rules and *The Professional Corporations Act*, *The Partnership Act*, *The Business Names Registration Act* made in accordance with these Acts to the extent that they apply.

315.3 The name of a professional corporation shall be indicated on all of the firm's written materials.

### Term

315.4 The term of registration of professional corporations is the lesser of:

- (a) one (1) year,
- (b) the period of time between approval and the last day of the calendar year, or
- (c) the date of resignation or cancellation.

### Renewal for a Professional Corporation

315.5 A professional corporation shall declare annually any changes to its directors or shareholders.

### Licensing

316.1 Three (3) types of licences may be issued, subject in each case to exemptions, conditions or restrictions of a licence:

- (a) Comprehensive licence that means a licence issued when a member or firm qualifies to practice in all of the sub-categories of the practice of professional accounting;
- (b) Specified licence that means a licence issued when a member or firm qualifies and agrees to practice professional accounting in the subcategories outlined in clauses 18(1)(b) and 18(1)(c) of the Act only; or
- (c) Compilation licence that means a licence issued when a member or firm qualifies and agrees to practice professional accounting in the subcategory outlined in clause 18(1)(c) of the Act specific to compilation engagements only.

316.2 A complete application for an initial licence may be provided to the Registrar between January 1 and November 30 of each year. Applications received between December 1 and December 31 are deemed to be received on the following January 1.

316.3 An application for renewal of a primary member licence shall be provided to the Registrar by December 1 of the year for which a licence is held. An application for renewal of an affiliate member licence shall be provided to the Registrar by June 30 of the year for which a licence is held.

316.4 A member licence not renewed prior to the end of the term shall be expired. That member prior to practicing professional accounting shall make an application and meet all applicable qualifications for an initial licence.

316.5 An application for initial or renewal of a firm licence is not required. A firm licence shall be issued, equivalent to the highest-level member licence, when:

- (a) in the case of a sole practitioner, upon issuance of an initial or renewal member licence as its only licensed member, or

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- (b) in the case of a firm with more than one licensed member, upon issuance of an initial or renewal member licence.

316.6 Any member who has practiced professional accounting, as evidenced by a report, certification, declaration, or opinion described in Section 18(1) of the Act, without a licence issued pursuant to Bylaw 16.9 shall upon notice from the Institute immediately cease the practice of professional accounting and may be assessed a fee as specified by the Board.

### Requirements for qualifications

316.7 Further to Bylaw 16.2, a member applying for an initial comprehensive or specified licence shall complete the CPA Post Designation Public Accounting (PDPA) program if:

- (a) the member did not obtain depth in the assurance and the financial reporting competency within the CPA Canada certification program as set out in CPA Canada Competency Map up to December 31, 2028; or
- (b) the member did not successfully complete the CPA Core module and examination in the licensure stream.

### Experience

316.8 Further to Bylaw 16.2 or 16.5, when a member applies for an initial, or renewal of, a comprehensive licence the eligible hours shall not be less than 1,250 eligible hours over the last five (5) consecutive years related to the subcategories of the practice of professional accounting as outlined in clause 18(1)(a) and 18(1)(b) of the Act, including not less than 625 eligible hours related to the subcategories of practice of professional accounting as outlined in clause 18(1)(a) of the Act.

316.9 Further to Bylaw 16.2, when a member applies for an initial specified licence the eligible hours shall not be less than 1,250 hours over the last five (5) consecutive years related to the subcategories of the practice of professional accounting as outlined in clause 18(1)(a) and 18(1)(b) of the Act.

316.10 Further to Bylaw 16.5, when a member applies for renewal of a specified licence the eligible hours shall not be less than 625 hours over the last five (5) consecutive years related to the subcategories of the practice of professional accounting as outlined in clause 18(1)(a) and 18(1)(b) of the Act.

316.11 Further to Bylaw 16.2 and Board Rule 316.7 and 316.8, when a member applies for an initial comprehensive or specified licence the member shall have completed not less than two (2) years of practical experience related to the practice of professional accounting within the last five (5) consecutive years under the direct supervision of a member who holds a valid and equivalent licence and provides the competency assessment.

316.12 Further to Bylaw 16.2 or 16.5, when a member applies for an initial, or renewal of, a compilation licence the member shall have completed not less than fifteen (15) compilation engagements within the last five (5) consecutive years.

### Continuing Professional Development

316.13 Further to Bylaw 16.2 and 16.5, when a member applies for an initial, or renewal of, a comprehensive licence, the verifiable continuing professional development hours within the last three (3) years shall not be less than 50 hours comprised of subject matter related to the

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subcategories of the practice of professional accounting as outlined in Section 18(1)(a) and 18(1)(b) of the Act.

316.14 Further to Bylaws 16.2 and 16.5, when a member applies for an initial, or renewal of, a specified licence, the verifiable continuing professional development hours within the last three (3) years shall not be less than 25 hours comprised of subject matter related to the subcategories of the practice of professional accounting as outlined in Section 18(1)(b) of the Act.

316.15 Further to Bylaws 16.2 and 16.5, when a member applies for an initial, or renewal of, a compilation licence, the verifiable continuing professional development hours within the last three (3) years shall not be less than 10 hours comprised of subject matter related to compilation engagements.

### Competency Assessment

316.16 Further to Bylaws 16.2 and 16.5 and Board Rules 316.11 and 316.12, when a member applies for an initial licence the member shall provide an assessment of the member's competency in the subcategories of the practice of professional accounting as specified in the licence application in a form approved by the Registrar, which is assessed by a member who holds a valid and equivalent licence.

316.17 Further to Bylaws 16.2 and 16.5, when a member applies for renewal of a licence the member shall provide a self-assessment of the member's competency in the subcategories of the practice of professional accounting as specified in the licence application, in a form approved by the Registrar.

316.18 A competency assessment may be selected for review at the time of initial application or during practice inspection.

316.19 A competency assessment shall not be provided by a member who holds a licence that is restricted for that licence type under Bylaw 31.1.

### Exemptions

316.20 Further to Bylaw 16.2, a member may apply for an exemption in a form approved by the Registrar from:

- (a) the PDPA in Board Rule 316.7;
- (b) a portion of eligible hour requirements in Board Rules 316.8 to 316.10;
- (c) a portion of the time period to meet supervision requirements in Board Rule 316.11;
- (d) a portion of completed compilation engagements in Board Rule 316.12; or
- (e) a portion of continuing professional development in Board Rules 316.13 to 316.15.

316.21 Upon receipt of an application for exemption, the Registrar shall make a submission to the Professional Practice Committee within thirty (30) days of receipt of the application and the Professional Practice Committee shall consider information received in relation to Board Rules 316.7 to 316.20 and determine whether the member qualifies for an exemption.

316.22 An exemption is for one (1) year and expires on December 31.

### Licence document

316.23 A licence document shall be issued on approval of an initial licence and specify the conditions or restrictions, if any and other requirements as specified by the Registrar or Professional Practice Committee. A licence document shall be re-issued when there is a change in

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the sub-categories of practice of professional accounting or a change in conditions, restrictions or exemptions, if any.

### Term

316.24 The term of a licence for a member or firm is the lesser of:

- (a) one (1) calendar year,
- (b) the period of time between approval and the last day of the calendar year, or
- (c) the date of cancellation.

316.25 A member or firm that ceases the practice of professional accounting shall notify its clients of the cessation within thirty (30) days.

316.26 A licensed firm that is a sole practitioner or has one licensed member at the firm shall have the same conditions and restrictions as its only licensed member. A licensed member shall have the same restrictions as the licensed firm for the same category of the practice of professional accounting.

### Labour Mobility Licensing

317.1 Further to Bylaw 17.1, an affiliate member who is licensed with a Provincial Institute shall provide the following to the Registrar:

- (a) Application form;
- (b) Confirmation of licensure or equivalent from the Provincial Institute; and
- (c) Acknowledgement of the Rules.

317.2 Further to Bylaws 17.1, an affiliate member who is either not engaged in the practice of professional accounting within a jurisdiction in Canada in which the member is primarily registered or who does not satisfy all the requirements in Bylaw 12.4 shall not qualify to apply for a licence.

317.3 Further to Bylaws 17.1, an affiliate member who is engaged in the practice of professional accounting in another jurisdiction in Canada in an equivalent sub-category of practice to 18(1)(b) or 18(1)(c) in that jurisdiction and who is seeking to practice in higher level category or all sub-categories in Saskatchewan shall either:

- (a) make an application to be a primary member, or
- (b) shall become licensed or equivalent for that sub-category or all sub-categories of practice in their primary jurisdiction and then provide that information to the Institute.

### Requirements and Obligations

#### Register

318.1 The register for candidates shall contain for each:

- (a) Full legal name any former legal names, any informal names and any preferred names;
- (b) Date registered with the Institute;
- (c) Registration status;
- (d) Residential address;
- (e) Business address;
- (f) Telephone number(s), including cell phone number;
- (g) Email address;
- (h) Identification code;
- (i) Name of mentor;
- (j) Name of employer, if applicable;
- (k) Discipline history, including determinations and orders, if any; and

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(l) Specialty area, if designated by the candidate.

318.2 The register for candidates shall be maintained at the CPAWSB and provided to the Institute at the request of the Registrar.

318.3 The register for a member and suspended member shall contain for each:

- (a) Full legal name, any former legal names, any informal names or any preferred names;
- (b) Date registered with the Institute;
- (c) Registration status;
- (d) Residential address;
- (e) Business address;
- (f) Telephone number(s), including cell phone number;
- (g) Email address;
- (h) Identification code;
- (i) Name of employer, if applicable;
- (j) Employment sector, if applicable;
- (k) Other Provincial Institutes of which the individual is a member;
- (l) Whether the member is licensed pursuant to the Act and Bylaws 16 through 17 and what type of licence is held, if any;
- (m) Date of licence, if any;
- (n) Conditions on the registration or licence, if any;
- (o) Restrictions on the registration or licence, if any;
- (p) Date of non-compliance with a Rule, if applicable;
- (q) Date of suspension, if applicable; and
- (r) Discipline history, including determinations and orders, if any.

318.4 The record for a firm and suspended firm shall contain for each:

- (a) Full legal name, operating name and any former legal names;
- (b) Registration status;
- (c) Affiliated businesses, as the case may be;
- (d) Assisting professional accountant, if applicable;
- (e) Date registered with the Institute;
- (f) Business address;
- (g) Identification code;
- (h) Structure;
- (i) List of employees who are members or candidates;
- (j) Name of designated practice leader;
- (k) List of practice leaders and their sub-categories of practice;
- (l) Other Provincial Institutes with which the firm is registered;
- (m) Whether the firm is licensed pursuant to the Act and Bylaws 16 through 17;
- (n) Date of licence, if any;
- (o) Conditions of the permit or licence, if any;
- (p) Restrictions on the permit or licence, if any.
- (q) Date of non-compliance with a Rule, if applicable;
- (r) Date of suspension, if applicable; and
- (s) Discipline history (determinations and orders), if any.

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318.5 The date of cancellation shall be added to the register for a former registrant. Once cancelled, the information on the register shall be contained in the record for a period of time approved by the Registrar.

318.6 A registrant is deemed to be removed from the register effective the date of the cancellation is accepted or ordered, as the case may be and concurrently added to the record of former registrants.

### Status

318.7 A registrant that has not complied with a requirement specified in a Rule or a notice shall be noted as “in default” on the register on the date of determination by the Registrar.

318.8 A registrant who has agreed to conditions or has conditions from a discipline order, is noted as “conditional” on the register on the date of determination by the Registrar or applicable regulatory committee.

318.9 A registrant who has restrictions imposed is noted as “restricted” on the register on the date of determination by the applicable regulatory committee or a discipline order.

318.10 A registrant who has been suspended shall be noted as “suspended” on the register on the date of determination by the applicable regulatory committee, the Board or the Court.

### Form

318.11 The register shall be maintained in an electronic form.

### Information for CPA Saskatchewan’s Website

318.12 The following information shall be available on the Institute’s website:

- (a) Name of member or firm;
- (b) Status of the member or firm
- (c) Status of licence, if any;
- (d) Discipline history, if any;
- (e) Municipal location of a member or firm;
- (f) Category of practice of the profession as declared by the member or firm, if applicable; and
- (g) Non-practice status of a member of firm, if applicable.

318.13 The Registrar, whether upon request from a registrant or not, may opt to not disclose information on a registrant.

### Certificate and Permit

319.1 Subject to the individual’s acknowledgement of the conditions in Board Rule 310.3 or restrictions in Board Rules 331.3, a certificate shall be issued with an accompanying document specifying the conditions or restrictions, if any.

319.2 A firm permit shall include:

- (a) conditions or restrictions, if any;
- (b) services declared to be provided by the firm;
- (c) each municipal location of the firm; and
- (d) other requirements as specified by the Registrar or the applicable regulatory committee.

319.3 A professional corporation permit shall include:

- (a) the name of the member who owns voting shares the professional corporation;

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- (b) the name of the director of the professional corporation; and
- (c) other requirements as specified in the Rules.

### **320 is left blank at this time**

#### Use of Designation

321.1 A registrant who maintains other credentials from professional accounting bodies established outside of Canada may disclose the other credential in a manner which is not misleading.

#### Bankruptcy and Insolvency

322.1 Further to Bylaw 22.1, a registrant shall have the following conditions on their registration:

- (a) The registrant shall file a quarterly report with the Institute as filed with the Trustee in Bankruptcy;
- (b) The registrant shall request that the Trustee in Bankruptcy shall notify the Institute when the member is discharged under *The Bankruptcy and Insolvency Act (Canada)*; and
- (c) A notification to the employer of the registrant of the filing under *The Bankruptcy and Insolvency Act (Canada)* and copy the Institute on said notification.

#### Monitoring

#### Continuing Professional Development (CPD)

##### AUTHORITY

323.1 The Registrar may review and make a determination on documentation and reasonability of a member's continuing professional development. The Registrar may refer a member's continuing professional development to the Registration Committee for its determination.

323.2 The Registration Committee may approve or make a determination on matters relating to continuing professional development, including exemptions.

##### PRIMARY MEMBERS

323.3 A primary member shall:

- (a) report continuing professional development activities completed during each calendar year (January 1 - December 31);
- (b) declare whether the primary member complied with the requirements established in Bylaws 23.2, 23.3 and 23.4 for that calendar year and the three (3) year period ending on that date; and
- (c) declare whether the member complied on or before April 30 of the following calendar year.

323.4 A primary member shall, in the first year of registration as a member, fulfill the annual continuing professional development requirements in Bylaw 23.2, 23.3 and 23.4, unless otherwise exempt.

##### OUT-OF-COUNTRY PRIMARY MEMBERS

323.5 A primary member whose permanent residence is outside of Canada and who holds membership in an equivalent professional body outside of Canada with substantially similar continuing professional development requirements to that of the Institute, may request an exemption from the minimum continuing professional development requirements of the Institute.

##### AFFILIATE MEMBERS

323.6 An affiliate member shall:

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- (a) declare the Provincial Institute to which continuing professional development activities were reported for the calendar year ended (December 31) by April 30 of the following year; and
- (b) declare whether the affiliate member complied with the requirements established in Bylaws 23.2, 23.3 and 23.4 for that calendar year and the three (3) year period ending on that date.

323.7 An affiliate member that is not in compliance with the continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4 shall have a condition on their registration.

### ACTIVITY QUALIFICATION CRITERIA

323.8 For an activity to be recognized towards a continuing professional development requirement the activity shall be:

- (a) a learning activity;
- (b) quantifiable, meaning that it shall be specifically identifiable and be able to be expressed in terms of a specific time requirement; and
- (c) relevant to the member's current professional practice and/or long-term CPA career interests.

323.9 Verifiable continuing professional development means that the learning activities can be verified objectively by documentation.

323.10 Unverifiable continuing professional development means independent and informal learning activities that cannot be verified objectively.

### EXEMPTIONS

323.11 A primary member may apply for an exemption from the continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4 for the current calendar year when:

- (a) approved for non-practice status; or
- (b) the category of their 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 \$15,000 in professional income during the calendar year for which the exemption is requested; or
- (c) the circumstances are such that the exemption should be granted.

323.12 Further to Board Rule 323.11, a primary member that is exempt for one (1) calendar year shall be exempt from the annual continuing professional development requirements and have the three (3) year continuing professional development requirements reduced to:

- (a) one hundred (100) hours of continuing professional development every three (3) years,
- (b) fifty (50) verifiable hours of continuing professional development every three (3) years, and
- (c) four (4) verifiable hours of continuing professional development specific to ethics every three (3) years.

323.13 Further to Board Rule 323.11, a primary member that is exempt for two (2) calendar years within the three (3) year continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4, either consecutively or separately, shall be exempt from the three (3) year continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4.

323.14 A member who is approved for an exemption from continuing professional development activities under Board Rule 323.11 for more than two (2) consecutive years shall submit a plan to

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meet the continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4 to the Registrar for approval prior to recommencing the practice of the profession.

### **DOCUMENTATION CRITERIA AND BENCHMARKS**

323.15 Further to Bylaw 23.9, documentation demonstrating completion of verifiable continuing professional development includes:

- (a) Documents which support the substance of that learning activity; and
- (b) Information that provides a reasonable basis for the number of hours the member participated in that learning activity, the provider of that learning activity, and the date of that learning activity.

323.16 Further to Bylaw 23.9, documentation demonstrating completion of unverifiable continuing professional development activity includes information which supports a reasonable basis for the nature, hours and date of that learning activity.

323.17 Members are required to retain continuing professional development supporting documentation for the greater of:

- (a) four (4) years for purposes of Board Rule 323.16, or
- (b) until the completion of a request for review by the Board pursuant to Bylaw 38.1, if applicable.

### **CONTINUING PROFESSIONAL DEVELOPMENT VERIFICATION**

323.18 Every primary member engaged in the practice of the profession as specified in Bylaw 13.1 is eligible for selection for verification of reported continuing professional development hours.

323.19 At least three percent (3%) of primary members, other than:

- (a) a primary member who is licensed,
- (b) a primary member who declared non-compliance with continuing professional development requirements within the three year cycle subject to verification,
- (c) a primary member who was exempt at any time within the three-year cycle subject to verification

shall be selected annually for continuing professional development verification.

323.20 Upon request or notification by the Institute, a member shall provide documentation to support the reasonability of selected reported learning activities.

### **DEFICIENCIES IN CONTINUING PROFESSIONAL DEVELOPMENT**

323.21 A member that declares an instance of non-compliance under Bylaws 16.2, 16.5 or 23.2, 23.3, 23.4 or 23.8 and declares to fulfill the continuing professional development deficiency shall:

- (a) undertake learning activities within that calendar year equal to the deficiency in addition to the minimum continuing professional development requirements established in Bylaws 23.2, 23.3 and 23.4 or Board Rules 323.12 and 323.13, if applicable, and
- (b) complete the learning activities within that calendar year (January 1 – December 31).

323.22 The Registrar shall review the member's declaration in Board Rule 323.21 and:

- (a) accept the member's declaration;
- (b) request a written submission with particulars on how the continuing professional development deficiency will be fulfilled; or
- (c) refer the matter to the applicable regulatory committee.

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323.23 Further to Board Rule 323.21, the member shall have conditions or restrictions placed on their registration until the continuing professional development deficiency is fulfilled.

### Professional Liability Insurance

324.1 The minimum requirement for professional liability insurance is:

- (a) \$1,000,000, where one (1) member is engaged or employed in one or both of the practice of professional accounting or other regulated services in the same firm;
- (b) \$1,500,000, where two (2) or three (3) members are engaged or employed in one or both of the practice of professional accounting or other regulated services in the same firm; or
- (c) \$2,000,000, where four (4) or more members are engaged or employed one or both of the practice of professional accounting or other regulated services in the same firm.

324.2 The minimum requirements for professional liability insurance specified in Board Rule 324.1 per occurrence and in aggregate and coverage for defense costs shall be in addition to the specified minimum requirements.

324.3 Further to Bylaw 24.2, every firm shall declare it has renewed its professional liability insurance coverage and provide to the Institute a certificate of professional liability insurance coverage upon request.

324.4 The Registration Committee may waive the requirement for Bylaw 24.5 upon request in writing from the registrant.

**325 and 326 are left blank at this time.**

### Practice Inspection

327.1 There are two types of practice inspection:

- (a) practice inspection on the application of Standards of Professional Practice; or
- (b) practice inspection on the manner and methods of practice, referred to as a practice administration review.

327.2 A re-inspection only applies to a practice inspection on the application of Standards of Professional Practice.

### Cycle

327.3 A firm shall have at least one (1) practice inspection on the application of Standards of Professional Practice within every four (4) year risk adjusted cycle. A firm may have a practice inspection on the manner and methods of practice upon notice by the Institute.

327.4 A firm who commences practice shall be inspected on the application of Standards of Professional Practice within one (1) year of the date of registration.

327.5 Pursuant to Bylaw 27.5(c), each re-inspection shall be completed within one (1) year of the date of determination by the Professional Practice Committee.

### Approval

327.6 The practice inspection schedule shall be approved by the Registrar.

327.7 Further to Bylaw 27.5, the Professional Practice Committee may:

- (a) approve matters relating to practice inspection on the application of Standards of Professional Practice; or

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- (b) conduct an inspection as requested by the Professional Conduct Committee pursuant to Bylaw 43.2(b)(ii).

327.8 The Professional Practice Committee may approve matters relating to practice administration review.

327.9 Pursuant to Bylaw 27.5(b), all corrective action plans shall be submitted to the Registrar within sixty (60) days. The Institute shall review the plan and assess whether it is acceptable.

327.10 Further to Board Rule 327.9, if the corrective action plan is assessed as not acceptable by the Registrar the matter shall be referred to the Professional Practice Committee for review and determination.

### **Exemptions**

327.11 A request for waiver of a practice inspection shall be made in writing by the firm at least thirty (30) days prior to the inspection date.

327.12 The Registrar may make a determination of the matter in Board Rule 327.11 or refer the matter to the Chair and Vice-Chair of an applicable regulatory committee for determination.

### **Duties of the Practice Inspector**

327.13 The practice inspector shall:

- (a) interview any registrant and examine any document or other material relevant to the practice inspection;
- (b) inspect in accordance with the standards published in the CPA Canada Handbook and the Rules of Professional Conduct;
- (c) communicate all findings to the firm within fifteen (15) days of the inspection; and
- (d) report to the Registrar, an applicable regulatory committee and Board.

327.14 Further to 327.1(a), the practice inspector shall report to the Professional Practice Committee the following:

- (a) the name of the practice inspector;
- (b) the date the practice inspection was completed;
- (c) a profile of the practice inspected, including the results of a practice administration review if applicable;
- (d) the number and type of files reviewed;
- (e) a listing of reportable deficiencies;
- (f) further to Bylaw 27.5, the inspector's recommendation of the outcome of the practice inspection; and
- (g) written comments, if any from the firm subject to practice inspection.

327.15 Further to 327.1, the practice inspection report and the practice inspector and any assigned reviewer of the practice inspection reports shall preserve the confidentiality of client information inspected in any file, papers, documents or records in the course of carrying out a practice inspection of each member or firm.

327.16 A firm may respond in writing to a practice inspection and, at the request of the firm, the response shall be included with the practice inspection report reviewed by the Professional Practice Committee.

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327.17 Further to 327.1(b), the practice inspector shall report to the Professional Practice Committee the following:

- (a) the name of the practice inspector;
- (b) the date the practice inspection was completed;
- (c) a profile of the practice inspected, including the results of the practice inspection if applicable;
- (d) the documentation and files reviewed;
- (e) a listing of practice administration issues;
- (f) further to Bylaw 27.5, the inspector's recommendation of the outcome of the practice administration review; and
- (g) written comments, if any from the firm subject to practice administration review.

### **Quantum**

327.18 Professional accounting engagement files shall be selected for inspection for each licensed member at the licensed firm in accordance with the practice inspection process approved by the Professional Practice Committee.

### **Duties of the Firm**

327.19 Further to Rule 327.13(a), the firm shall ensure the required documents for inspection are assembled into an engagement file for inspection.

327.20 All required documents for inspection shall be provided within the specified time period using the Institute's file sharing platform, firm software, or a removable USB device in an electronic format approved by the Registrar. Arrangements to receive physical documents may be approved by the Registrar.

### **Trust Asset Review**

328.1 Pursuant to Bylaw 28.4, a registrant, before April 30 each year, shall notify the Registrar if the registrant held trust funds or administered trust assets during the twelve (12) months preceding April 1 of that year.

### **Approval**

328.2 Further to Bylaw 28.3, the Registration Committee may approve matters relating to administration of trust assets upon request from the Registrar or the practice inspector.

### **Requirements for Administration of Trust Assets**

328.3 Each trust relationship shall be documented in writing with the client providing written instructions to the registrant clearly outlining the specific terms and conditions attached to the trust. In the event that the client does not supply the required written instructions, the onus is on the registrant to ensure that such terms, conditions and agreement thereto are clearly documented and agreed to by the client and the registrant.

328.4 Trust assets, wherever reasonably practical, shall be registered in the name of the registrant and such registration shall clearly indicate a name or file number which will definitively identify the client for which such trust assets are held. Where a trust account at a financial institution contains the funds of more than one client, the name and file numbers of all clients and the amount on deposit for each client in that trust account, shall be clearly identified in the books and records of the registrant.

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328.5 Each trust account shall be clearly designated as "trust account" or "client's account" on the records of the registrant, the records of the financial institution, and on deposit slips and cheques used in connection therewith.

328.6 The registrant shall take whatever prudent steps are required for protection of the trust assets, including adequate insurance coverage where applicable and proper safekeeping of securities and other negotiable instruments.

328.7 In the absence of specific written instructions to the contrary, money received in trust by a registrant shall be deposited within seven (7) days of receipt into a trust account at a financial institution.

328.8 All withdrawals or disbursements from a trust account shall be in accordance with the specific trust agreement, and be properly required for:

- (a) payment to or on behalf of the client;
- (b) payment with respect to the reasonable fees for services rendered by the registrant; and
- (c) disbursements on behalf of the client made by the member or firm for which an invoice has been submitted.

328.9 The receipt and disbursement or distribution of trust assets shall be properly documented and the registrant shall maintain proper records of all trust account transactions clearly distinguishing the assets of each client from those of each other client and from the registrant's own assets.

328.10 A member acting solely in a personal capacity as executor, power of attorney or personal representative for another person or estate is exempt from Rules made pursuant to Bylaw 28.4.

**329 and 330 are left blank at this time.**

### **D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS**

#### **Restrictions**

331.1 Further to Bylaw 31.1, upon receipt of information that a registrant has not complied with a condition or a requirement specified in a Rule or a notice within a specified period time, the Registration Committee or the Professional Practice Committee may impose restrictions on a registration or a licence.

331.2 The registrant or suspended registrant shall acknowledge the restriction, including the time period for compliance specified within the restriction, if any, within fifteen (15) days of receipt of a notice of restriction.

331.3 Further to Bylaw 31.2, where a registrant or suspended registrant applies to request the restrictions be amended or removed, the request shall include the reason for amendment or removal of the restriction.

331.4 The Registrar shall review and make a determination within thirty (30) days of receipt of documentation from the registrant or suspended registrant supporting the reason for amendment or removal of restrictions. The Registrar may refer the request to an applicable regulatory committee for a determination.

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331.5 A registrant that does not acknowledge or comply with the restriction imposed shall have the matter referred back to the applicable regulatory committee for amendment of the restriction or other determination, or to the Professional Practice Committee for cancellation of a member or firm licence or to the Registration Committee for suspension of a registration.

### **Resignation**

332.1 A suspended candidate or candidate may request to resign from the CPA Canada Certification Program or CPA professional program to the CPAWSB. A suspended candidate or candidate that resigns from the CPA Canada Certification Program or CPA professional program shall be resigned from the Institute.

332.2 A suspended member or suspended firm may request to resign within thirty (30) days of a suspension made pursuant to Board Rule 333.1, 333.2 or 333.3.

332.3 A member, suspended member, firm or suspended firm may request to resign registration from the Institute by submitting:

- (a) a complete application form that includes:
  - (i) Certificate and permit of member or firm registration, licence or any other issued document indicating registration or affiliation with the Institute;
  - (ii) Declaration of compliance with continuing professional development activities up to the date of application for resignation;
  - (iii) Evidence of a discovery policy of professional liability insurance under Bylaw 24.5 or exemption of a discovery policy under Board Rule 324.4, if applicable; and
  - (iv) Acknowledgement that the member or firm shall no longer use the title “professional accountant”, designation “Chartered Professional Accountant” or initials “CPA” or any legacy designation.
- (b) a written request when the requirements in (a) are completed but there is not a completed application form.

332.4 Further to 332.3, if a member, suspended member, firm or suspended firm declares that any documents are lost, destroyed or otherwise unavailable, a signed declaration shall be provided indicating that is the case.

332.5 Upon receipt of request to resign, the Registrar may waive the requirement to return a legacy certificate.

332.6 A request to resign by a member or firm in default shall be approved by the Registrar.

332.7 A request to resign by a conditional, restricted or suspended member or firm shall be subject to determination by the Registration Committee.

### **Non-Disciplinary Enforcement**

#### **Suspension**

333.1 Further to Bylaw 33.1, a candidate that is suspended from the CPA Canada Certification Program or CPA professional program by the CPAWSB for non-payment of fees shall be suspended from the Institute.

333.2 Further to Bylaw 33.1, a member shall have their registration suspended from the Institute effective the June 30 following:

- (a) non-payment of annual registration fees in Bylaw 130.1(b);
- (b) failure to complete renewal of registration in Bylaw 10.3; or

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- (c) failure to comply with the continuing professional development requirements in Bylaw 23.2, 23.3 or 23.4.

333.3 Further to Bylaw 33.1, a firm shall have their registration suspended from the Institute effective the January 31 following:

- (a) non-payment of annual registration fees in Bylaw 130.1(c); or
- (b) failure to complete renewal of annual registration in Bylaw 10.3.

333.4 Further to Bylaw 33.1, for non-compliance with a Rule or notice except those noted in Board Rule 333.1, 333.2 or 333.3, the Registrar shall recommend a suspension of a registration to the Registration Committee.

333.5 The Registration Committee has the authority to suspend a registration.

333.6 Further to Bylaw 33.3, a registrant may provide a written submission to the Registration Committee within the time period established in the suspension recommendation from the Registrar in Board Rule 333.4. The written submission may include information and documentation pertaining to:

- (a) the basis for not proceeding with the suspension of the registration; or
- (b) the plan to comply with the Rules underlying the suspension of the registration.

333.7 A person who is a suspended member pursuant to Section 61 of the Act is deemed to have been suspended on the date of the suspension notice was served on the person by the Legacy body.

333.8 The Registration Committee may review a request from a suspended member or firm to rescind a suspension in Board Rule 333.1, 333.2 or 333.3. The request shall be in writing and include the basis for rescindment of the suspension.

### **Cancellation of Registration**

333.9 The Board has the authority to cancel a registration. The Registrar or CPAWSB shall inform a registrant or suspended registrant whose registration is to be cancelled pursuant to Bylaw 33.6, at least ten (10) days prior to the cancellation taking effect.

333.10 A candidate that is cancelled from the CPA Canada Certification Program or CPA professional program by the CPAWSB for:

- (a) non-payment of fees in Bylaw 130.1(a);
- (b) exhaustion of all module attempts, either the module or the examination of the module;
- (c) exhaustion of all Common Final Examination attempts; or
- (d) failure to complete the program within the established time limits set out in the CPA Canada Harmonized Education Policies as amended from time to time

shall be cancelled from the Institute.

333.11 A candidate registered under Bylaw 11.4 and 11.5 has thirty (30) days to register as a member after approval of candidate registration or their registration as candidate shall be cancelled.

333.12 A registration of a suspended member shall be cancelled effective the following September 30 when suspended under Board Rule 333.2.

333.13 A registration of a suspended firm shall be cancelled effective the following April 30 when suspended under Board Rule 333.3.

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333.14 A registration of a suspended registrant shall be recommended to the Board for cancellation when the registrant has not satisfied the requirements underlying the suspension before the end of the term of suspension determined by the Registration Committee when suspended by the Registration Committee under Board Rules 333.4 and 333.5.

333.15 A primary firm, that is not a sole practitioner, whose designated practice leader is suspended or cancelled shall appoint a new designated firm practice leader within thirty (30) days or the firm shall be suspended or cancelled as the case may be.

333.16 A registration of an affiliate member shall be cancelled effective the June 30 following:

- (a) non-payment of annual registration fees in Bylaw 130.1(b);
- (b) failure to complete renewal of registration in Bylaw 10.3; or
- (c) failure to comply with the continuing professional development requirements in Bylaw 23.2, 23.3 or 23.4.

333.17 A registration of an affiliate member or firm shall be cancelled when their registration in the primary Provincial Institute is cancelled.

333.18 A registration of an affiliate firm shall be cancelled effective the January 31 following:

- (a) non-payment of annual registration fees in Bylaw 130.1(c); or
- (b) failure to complete renewal of registration in Bylaw 10.3.

### **Cancellation of a Licence**

333.19 A licence of a member shall be cancelled if:

- (a) The licensed member is suspended or ceases to be registered;
- (b) The licensed member dies or becomes incapacitated;
- (c) The licensed member does not renew its licence;
- (d) The licensed member voluntarily cancels their licence by submitting in writing a request for cancellation including a declaration that the licensed member has ceased to practice professional accounting.

333.20 A licence of a firm shall be cancelled if:

- (a) The licensed firm is suspended or ceases to be a registered firm of the Institute;
- (b) The licensed firm no longer has a licensed member;
- (c) The licensed firm does not renew its licence;
- (d) The licensed firm voluntarily cancels their licence by submitting in writing a request for cancellation including a declaration that the licensed firm has ceased to practice professional accounting.

333.21 The Professional Practice Committee has the authority to cancel a licence for any matter not specified in Rules 333.19 or 333.20.

### **Reports and notice of restriction, suspension or cancellation**

334.1 Further to Bylaw 34.2, a notice shall be published on the Institute's website and once in the Institute's newsletter for:

- (a) restriction on a member or firm registration or a licence;
- (b) suspension of a member or firm registration; and
- (c) cancellation of a member or firm registration or a licence.

334.2 A restriction on a member or firm registration or a licence shall be published on the Institute's website for the period of restriction.

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334.3 A suspension on a member or firm registration shall be published on the Institute's website for the period of suspension.

334.4 A cancellation of a member or firm registration shall be published on the Institute's website for an indefinite period of time. The Registrar may approve removal of the cancellation notice.

334.5 A notice shall be published on the Institute's website for the resignation of a member or firm registration for a period of one (1) year or as approved by the Registrar.

334.6 The applicable regulatory committee or the Board may order any other form of publication if it determines that such publication is required for the protection of the public and provides the registrant with written reasons for its determination.

334.7 A report or notice may be removed from the Institute's website and other forms if the person named in the publication is found to be deceased.

### **E. RE-ENTRY, RE-INSTATEMENT**

#### **Re-entry**

336.1 To be considered for re-entry and further to Bylaw 36.1, an individual shall provide a complete application for re-entry as a candidate to the CPAWSB, and include evidence of:

- (a) minimum entrance and educational requirements at the time of re-entry, including but not limited to university or other equivalent knowledge prerequisites or other requirements;
- (b) complete payment of fees including late fees or other penalties for non-payment of fees to the Institute or CPAWSB; and
- (c) good moral character.

336.2 The evidence of successful completion shall be assessed by CPAWSB.

#### **Re-instatement**

337.1 Upon receipt of an application for re-instatement under Bylaw 37.2, the Registrar may assess and determine whether the suspended registrant is re-instated within thirty (30) days. The applicable regulatory committee or the Board may assess and determine a re-instatement upon request from the Registrar.

337.2 A member or firm licence that is cancelled as a result of suspension under Board Rule 333.2 or 333.3 shall be reinstated upon approval of a re-instatement application in Bylaw 37.2. A member or firm licence that is cancelled as a result of a suspension under Board Rule 333.4 shall be referred to the Professional Practice Committee for determination of re-instatement of the member or firm licence.

337.3 A suspended candidate shall provide the following information when applying for re-admission or re-instatement to CPAWSB:

- (a) full payment of fees or other amounts assessed by the Institute or CPAWSB; and
- (b) any other information as required by the educational institution, the CPA Canada Harmonized Education Policies or the Rules.

### **F. REVIEW BY THE BOARD**

#### **Scope of Review**

338.1 Further to Bylaw 38.1, a registrant or suspended registrant may apply to the Board to review a decision made by the Registrar or an applicable regulatory committee.

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### Submission

338.2 Further to Bylaw 38.1, an application for review by the Board shall be filed by the registrant or suspended registrant with the Registrar within thirty (30) days from the date the decision is deemed to be received, shall be in writing and shall include:

- (a) a statement of the matter being requested for review;
- (b) The grounds or basis for the review; and
- (c) The remedy sought from requesting the review by the Board.

338.3 On receipt of an application for review by a registrant or suspended registrant, the Registrar shall forward the application for review to the Board.

338.4 The Board's review shall be limited to:

- (a) documentation in possession of the Registrar or applicable regulatory committee considered with the decision under review;
- (b) written submissions by the registrant or suspended registrant; and
- (c) written submissions by the Registrar or applicable regulatory committee.

338.5 The registrant or suspended registrant, Registrar or applicable regulatory committee shall not provide new information in their written submissions.

338.6 Except as permitted in subsection 21(4) of the Act, the registrant or suspended registrant, Registrar or applicable regulatory committee shall not appear in person.

### Determination

338.7 The Board shall review the decision and make one of the following determinations:

- (a) For a review of the Registrar's decision pursuant to subsection 21(4) of the Act:
  - (i) Uphold the decision of the Registrar; or
  - (ii) Request the review of the decision by an applicable regulatory committee; and
- (b) For any other decision of the Registrar or applicable regulatory committee:
  - (i) Uphold the decision of the Registrar or applicable regulatory committee;
  - (ii) Request the review of the decision by an applicable regulatory committee; or
  - (iii) Any other determination.

338.8 The Board, Registrar or applicable regulatory committee may engage legal counsel at any stage of the Board's review for the purposes of fulfilling its responsibilities pursuant to the Regulatory Board Rules, Bylaws or the Act.

338.9 The Registrar shall issue the determination with reasons to the registrant and applicable regulatory committee within fifteen (15) days of the determination.

## 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

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the Bylaws, which are outside of the scope of 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. An 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.

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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, they 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, they 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.

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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.

**465 is left blank at this time.**

## 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;

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- 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 Board approved 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) approved for non-practice status; or
- (b) the category of their 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 \$15,000 in professional income during the calendar year for which the exemption is requested; or
- (c) the circumstances are such that the exemption should be granted.

466.3 Repealed.

466.4 Subject to Rule 466.5, an application for exemption is for one (1) year term and is due on April 30 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 licensed 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.

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466.11 An honorary member shall not be charged annual fees.

### Late Fees

467.1 Late fees shall not be charged on reinstatement fees.

### Suspended Registrants

468.1 Suspended registrants may apply for an exemption for all fees to the Registration Committee or the Board.

### 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 \$15,000 and less than \$40,000 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.

469.2 A member approved for a fees reduction under Rule 469.1 shall inform the Institute within thirty (30) days of a change in the basis for the fees reduction. Where a member no longer qualifies for a reduction in fees, fees may be assessed under Bylaw 130.1.

### Re-instatement and Re-admission Fees

470.1 A suspended member or firm submitting an application for re-instatement shall be charged at least the initial registration fee.

470.2 A former member submitting an application for registration shall be charged a fee based on years as a former member as set by the Board.

### 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 that were not a component of a discipline order;
- (c) approve or not approve refunds for fees that were not a component of a discipline order.

### Fees for Practicing without Registration or Licensure

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

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

**473-499 are left blank at this time.**

## VI. DISCIPLINE COMMITTEE RULES (500-599)

The Discipline Committee Rules are made by the discipline committee pursuant to its authority in *The Accounting Profession Act* (the Act) subsection 30(3) and unless otherwise noted, are effective January 12, 2023.

### A. GENERAL

*Note: Sections 23 – 41 of the Act and Regulatory Bylaws 40 to 50 are applicable to discipline proceedings.*

**500 is left blank at this time.**

#### Definitions and Interpretations

501.1 Definitions established in the Act or Bylaws which apply to the Discipline Committee Rules include but are not limited to:

- (a) “registrant” means a person that holds a valid registration and includes a member, firm and candidate (subsection 2(o) of the Act);
- (b) “registrar” means the registrar appointed pursuant to section 12 (subsection 2(p) of the Act);
- (c) In sections 24 to 41:
  - a) “firm” includes a former firm,
  - b) “member” includes a former member, and
  - c) “registrant” includes a former registrant (section 23 of the Act);
- (d) “formal complaint” means the complaint or charges contained in the report prepared by the professional conduct committee for determination by the discipline committee under subsection 28(2)(a) of the Act (Bylaw 40.1(a));
- (e) “Institute” means the Institute established pursuant to section 3 (subsection 2(i) of the Act);
- (f) “parties” means the respondent against whom the formal complaint has been made and the professional conduct committee (Bylaw 47.1);
- (g) “respondent” means the registrant whose conduct is the subject of the formal complaint made pursuant to subsection 28(2)(a) of the Act (Bylaw 40.1(d));
- (h) “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 (Bylaw 2.1(nn));
- (i) “suspended registrant” means a person whose registration with the Institute has been suspended (subsection 2(r) of the Act); and
- (j) “suspend” or “suspension” means an action taken by the Institute to temporarily or conditionally remove a registrant’s rights and privileges established pursuant to the Rules (Bylaw 2.1(pp)).

501.2 Additional defined terms for purposes of the Discipline Committee Rules:

- (a) “closed session” means the portion of a hearing where only the panel members and, if requested by the discipline panel chair, the panel’s counsel are present;
- (b) “discipline hearing panel” means a ‘discipline hearing panel’ established in accordance with Bylaw 46.1;

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- (c) “discipline panel chair” means a member of the discipline committee appointed by the discipline committee chair to act as a chair of a discipline hearing panel for a specified discipline proceeding;
- (d) “discipline proceeding” means a proceeding governed by Sections 31 to Section 34 inclusive of the Act;
- (e) “in-camera” means that portion of a hearing during which one or more persons have been excluded from the hearing pursuant to subsection 31(17) of the Act;
- (f) “prosecutor” means, unless otherwise specifically stated in the Discipline Committee Rules, a person appointed by the chair of the professional conduct committee pursuant to Bylaw 42.1(f) to represent that committee and to prosecute the specified formal complaint;
- (g) “report of the professional conduct committee” means the report to the discipline committee, which contains the formal complaint, made pursuant to subsection 28(2) of the Act;
- (h) “sanction” means the components of an order of the discipline hearing panel made pursuant to Section 32 of the Act; and
- (i) ‘Table of Costs and Expenses’ means a schedule of the costs and expenses:
  - a) which relate to a specific investigation, prosecution and discipline proceeding; and
  - b) that have been or may be expected to be incurred (if determinable) by the Institute in carrying out its duties and exercising its powers pursuant to Sections 28, 29, 31, 32 and 34 of the Act.

501.3 Further to subsection 31(1) of the Act, the ‘place of the hearing’ may include more than one physical location from which the discipline hearing panel members, the parties and witnesses can participate in the hearing collectively or separately.

501.4 In the Discipline Committee Rules, the professional conduct committee chair or discipline committee chair includes a person appointed under *The Accounting Profession Administrative Bylaws, 2020* Bylaw 111.2(a) and (c), or a member of the respective committee designated by the appointed chair of the respective committee.

501.5 Any reference to the discipline committee chair, the discipline hearing panel, the discipline panel chair, the respondent, the professional conduct committee or the professional conduct committee chair shall also include their respective counsel as may be reasonably determined in the context of a specific rule.

## B. HEARING MANAGEMENT

### Hearing Management Conference

502.1 The discipline committee chair may arrange a ‘hearing management conference’ with the parties for purposes, including but not limited to identifying:

- (a) whether any preliminary applications will be made by a party and if so, when they shall be made, and when responses shall be made by the other party;
- (b) whether any joint submission will be made;
- (c) the contact information for the parties required under Rules 504.1 and 504.2, and
- (d) the proposed date, time, duration (i.e. number of days), and municipal location in Saskatchewan of the hearing or the resumption of the hearing, as the case may be.

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502.2 The Institute shall inform the parties of the date, time, and the means for conducting the hearing management conference. The notice shall be sent at least five (5) business days before the date of the hearing management conference.

502.3 The discipline committee chair shall chair the hearing management conference and may request attendance of the discipline panel chair, and the discipline panel's counsel, as well as the Registrar or designate for administrative purposes.

502.4 A hearing management conference may be conducted, at the discretion of the discipline committee chair, by any reasonable means that permits reliable communication with the parties, and other participants noted in Rule 502.3, including any one, or more in combination of:

- (a) in person,
- (b) telephone conference,
- (c) live video conference, or
- (d) electronic mail.

502.5 Where the respondent does not respond to or declines a request of the discipline committee chair to participate in a hearing management conference, the discipline committee chair shall request written submission from each of the parties as to each of the matters set out in Rule 502.1.

502.6 A hearing management conference is for purposes of arranging a hearing and is not part of a hearing. Further, a ruling on a matter subject to preliminary application shall not be made during a hearing management conference.

502.7 A hearing management conference is confidential and without prejudice. Except for information noted in Rules 502.1(c) and (d), no one may disclose what occurred at a hearing management conference or what is contained in the notes related to a hearing management conference, unless otherwise ordered or required by law. The discipline committee chair may prepare a summary of the results of the discussion and directions made.

502.8 The discipline committee chair may delegate any of the responsibilities and authorities set out in Rules 502.1, 502.3, 502.4, 502.5 and 502.7 to the discipline panel chair.

### Date, Time, Place, Methods and Means for a Hearing

503.1 The discipline committee chair, in consultation with the discipline hearing panel chair, shall approve to be included in the Notice of Hearing:

- (a) the date and time the hearing will commence, and
- (b) the place of the hearing.

For purposes of these decisions, the discipline committee chair shall consider:

- (a) the submissions by the parties; and
- (b) timely conclusion of the discipline proceeding in the public interest.

503.2 Unless other means are determined in accordance with the Discipline Committee Rules, a hearing shall be conducted at the place specified in the Notice of Hearing with attendance in person by:

- (a) each member of the discipline hearing panel,
- (b) the prosecutor, and
- (c) subject to subsection 31(11) of the Act, the respondent.

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503.3 The discipline panel chair may authorize that a hearing be conducted with one or more of the persons set out in Rule 503.1 participating by telephone conference call, or video conference, and may include other electronic means of document transmission.

### Service of Documents

504.1 A respondent shall provide their current contact information throughout the duration of the discipline proceeding, including:

- (a) business address and telephone number;
- (b) residential address and telephone number; and
- (c) designated electronic address.

504.2 The professional conduct committee shall provide current contact information throughout the duration of the proceeding, including the name, business address, telephone number, and electronic address of the appointed prosecutor for the discipline proceeding.

504.3 Any notice or other document required to be served upon a respondent may be served:

- (a) by personal service, registered mail or substituted service order, in accordance with Section 53 of the Act; or
- (b) by email to a designated electronic address, in accordance with Bylaws 5.1 and 5.2.

504.4 Where a discipline proceeding is bifurcated into the hearing on the merits from the hearing on sanction a separate Notice of Hearing under subsection 31(1)(b) of the Act shall not be issued for the hearing on sanction. The parties shall be informed of the date, time, place, method and means of the hearing on sanction.

### Hearing proceedings together or consecutively

505.1 The discipline panel chair may order that two or more discipline proceedings, in whole or in part, be heard at the same time or one immediately after the other, if:

- (a) the proceedings have a question of fact, law or mixed fact and law in common;
- (b) the proceedings involve the same parties;
- (c) the proceedings arise out of the same transaction or occurrence or series of transactions or occurrences; or
- (d) for any other reason an order ought to be made under this Rule.

505.2 Where an order is made under Rule 505.1, the discipline panel chair shall determine the effects of hearing the merits of the proceedings together or one immediately after the other, and may give directions about those effects.

### Adjournments

506.1 Any party seeking an adjournment shall do so as soon as practical or as soon as circumstances are such that an adjournment may be required.

506.2 An application for adjournment may be heard with the parties and a decision made by the discipline panel chair, and at his discretion shall be heard by any one or more in combination means including:

- (a) in person,
- (b) by telephone conference,
- (c) by live video conference, or
- (d) electronic mail.

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506.3 An order of adjournment may include such terms and conditions as the discipline panel chair or discipline hearing panel considers appropriate.

### C. HEARING

#### Applications

507.1 Applications and submissions made to the discipline hearing panel or the discipline panel chair shall be filed with the Registrar in the manner and form specified in the Discipline Committee Rules or by the discipline panel chair.

#### Preliminary Applications

507.2 If a party intends to object to the jurisdiction of the discipline hearing panel, or intends to raise any preliminary objection or preliminary issue of law before the panel, such party shall, at any time after the formal complaint has been sent to the respondent pursuant to 31(1)(a) of the Act but not less than twenty (20) business days prior to the date set for commencement of the hearing under Rule 503.1, serve the other party and file with the Registrar a Notice of Application.

507.3 The Notice of Application shall include a statement outlining

- (a) The nature of the preliminary application;
- (b) The grounds upon which the preliminary application is being made; and
- (c) The remedy sought;

and shall be accompanied by:

- (d) Any evidence to be relied upon in support of the preliminary application; and
- (e) A supporting brief of law.

507.4 The other party shall serve on the applicant party and file with the Registrar a response to the preliminary application in Rule 507.2 within ten (10) business days from receiving service of the Notice of Application, which response shall include:

- (a) The nature of matters, grounds and remedies stated in the preliminary application that are opposed;
- (b) Any evidence to be relied upon in opposition to the preliminary application; and
- (c) A supporting brief of law.

507.5 All such materials, as filed with the Registrar, shall be distributed to the discipline hearing panel or the panel chair, as the case may be under Rule 506.2, 507.6, or Rule 507.8.

507.6 Subject to Rule 506.2, the preliminary application shall be heard with the parties and a decision made by the discipline hearing panel. At the discretion of the discipline panel chair the application shall be heard by any one, or more in combination means including:

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

507.7 Where the preliminary application by one party is not opposed by the other party, the parties may make a joint submission in writing of their agreement on the remedy set out in the preliminary application.

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507.8 Upon receipt of a joint submission described in Rule 507.7, the discipline panel chair may grant the remedy set out in the preliminary application without convening with the parties to hear the preliminary application.

507.9 The discipline panel chair shall sign and the Registrar shall send to the parties the written decision on the preliminary application made under Rule 506.2, Rule 507.6, or Rule 507.8.

507.10 The discipline panel chair has the authority to extend the timelines for any filing or receiving of preliminary applications.

### Hearing Procedures

508.1 Subject to the Rules, the discipline panel chair has the authority to establish procedures for administration of a specific discipline proceeding.

508.2 The discipline panel chair has responsibility for the orderly administration of a hearing and shall have the authority to exclude any person whose conduct is disruptive to the hearing.

508.3 During the period from the adjournment of the hearing to finalize the written decision and order to the date the decision and order is signed by the discipline panel chair, the discipline hearing panel is deemed to be in closed session.

### Documents

509.1 Other than physical documents filed at an in-person appearance, all documents must be filed in electronic form.

509.2 Where possible, electronic documents must be filed in pdf format or, alternatively, in both pdf and other formats such as .doc, .ppt and .xlsx. Electronic documents may be filed by electronic mail (if less than 20 MB), on a USB drive, by the Institute's file sharing platform or by such other method as the discipline panel chair or the discipline hearing panel may permit.

509.3 The electronic copy of the physical document filed by the party, or an electronic copy created by the discipline panel chair or the discipline hearing panel if no electronic copy is filed by the party, becomes part of the record of proceeding but the physical document does not.

### Distribution of Documents in Advance

510.1 With the written consent of the parties to a discipline proceeding, the discipline panel chair may authorize the distribution of documents, including a submission of a party or joint submission of the parties, to members of the discipline hearing panel prior to commencement of the hearing.

### Transcripts

511.1 A person wishing to have a copy of the transcript of a public appearance shall order it, at their own expense, from the reporting service that recorded the appearance.

511.2 The first party to obtain a transcript of an appearance is responsible for the cost of the electronic and paper copies, which will be provided to the discipline hearing panel directly by the reporting service.

**512-514 are left blank at this time.**

### Joint Submissions at the Hearing

515.1 The parties may make written joint submission to the discipline hearing panel in relation to the following matters:

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- (a) the respondent's admission that they are guilty of some or all of the professional incompetence or professional misconduct described in the formal complaint;
- (b) an agreed statement of facts as to some or all of the evidence to be entered with respect to the formal complaint;
- (c) the nature, and quantum, if applicable of the components of sanction;
- (d) additional agreed statement(s) of facts as evidence, if any, that are relevant to the determination of sanction; or
- (e) representations supporting appropriateness of the sanction components.

515.2 The professional conduct committee chair or the prosecutor shall have authority on behalf of the professional conduct committee to approve a joint submission.

515.3 A joint submission shall be filed with the Registrar no later than ten (10) business days prior to the commencement of the hearing or of the resumption of the hearing, as the case may be.

515.4 Where the discipline hearing panel determines additional evidence may be relevant to the discipline proceeding, the discipline panel chair may request the parties consider whether the submission of an agreed statement of facts can be amended to include the additional evidence. Additional evidence for this purpose includes evidence that is not included in the submission of agreed facts and is either:

- (a) Referenced in a party's representation; or
- (b) Noted by the discipline panel as necessary to clarify one or more of the statements of fact in the submission of agreed facts.

515.5 Discipline proceedings shall be heard without a Court Reporter where all of the evidence submitted to and accepted by the discipline hearing panel in the proceeding has been tendered by agreed statement(s) of facts.

### Table of Cost and Expenses

516.1 Where in a discipline proceeding, the discipline hearing panel makes a determination of guilt on one or more formal complaints, the prosecutor shall provide to the respondent and discipline hearing panel a *Table of Costs and Expenses* relating to that proceeding as certified by the Registrar.

**517-519 are left blank at this time.**

## D. POST-HEARING

### Decision and Order

520.1 A decision made pursuant to subsections 31(4), 32(1) and 32(2) of the Act by the majority of the members of a discipline hearing panel is a decision of the discipline hearing panel.

520.2 Subject to Rule 520.3, a decision made pursuant to subsection 31(4) of the Act shall be deemed to be made on the date the decision is signed by the discipline panel chair.

520.3 Where the discipline hearing panel makes an order pursuant to subsections 32(1) or 32(2) of the Act the discipline hearing panel's decision pursuant to subsection 31(4) of the Act shall be deemed to be made on the date the order is signed by the discipline panel chair.

520.4 Further to subsection 32(5) of the Act, the decision on the formal complaint, the order, or the decision and order, as the case may be, shall be in writing and be sent by the Registrar on behalf of the discipline committee.

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### Record of Hearing

521.1 The 'Record of Hearing' shall contain the following:

- (a) All materials filed with the discipline hearing panel;
- (b) All exhibits, including any marked "for identification";
- (c) All other documents and correspondence from a party or other participant, reviewed by the discipline hearing panel, except for the purpose of a hearing management conference;
- (d) All Notices of Hearing;
- (e) The Decision and Order, if applicable;
- (f) Hearing Transcript of Testimony filed with the discipline hearing panel;
- (g) Copy of public notice published or sent by the Registrar pursuant to Bylaws 52.1 and 52.2 or the Order;
- (h) Order compliance summary with attachments; and
- (i) Any other document as specified by the discipline panel chair.

521.2 Items listed out in Rule 521.1 that became part of the Record of Hearing shall be maintained in electronic form unless the discipline hearing panel determines otherwise.

### Transitional Provision

522.1 A hearing that commenced under the Discipline Committee Rules brought into force on August 28, 2019 under the Peer-to-Peer format shall proceed under those Discipline Committee Rules.

**523–599 are left blank at this time.**