
GUIDANCE

CPA SASKATCHEWAN DISCIPLINE PROCEEDINGS

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Purpose

The purpose of this guidance is to provide information about the disciplinary processes in place at CPA Saskatchewan. This document, although not authoritative, describes the processes implemented for efficient disciplinary proceedings, which are based on the established CPA Saskatchewan Rules.

An appendix of terms, acronyms and phrases is provided in Appendix A.

The Basics of a Discipline Proceeding

The discipline proceeding processes are prescribed in *The Accounting Profession Act* ("The Act"). The Act further allows the Discipline Committee to form its own rules (Section 500 DC Rules). Discipline Hearing Panel members, Professional Conduct Committee prosecutors, and respondents are expected to read and understand the DC rules, as they are the very basis for how the discipline proceedings will be done. CPA Saskatchewan staff can answer questions related to the DC Rules, however any interpretations prosecutors or respondents are making should be brought forward to the Discipline Hearing Panel during the hearing.

Administrative law principles govern the functioning and decisions related to discipline proceedings. A full description of Administrative law is outside this guidance. A guide entitled, "Practice Essentials for Administrative Tribunals" is published by the Ministry of Justice, Office of the Ombudsman of Saskatchewan. A link is in Appendix B: Resources.

A discipline proceeding is commenced when a formal complaint is made by the Professional Conduct Committee and filed with the Discipline Committee. Formal complaint or charges are the allegations of professional misconduct against the respondent by the Professional Conduct Committee based on the investigation report.

The Report of the Professional Conduct Committee to the Discipline Committee is sent by registered mail and email to the respondent. The complainant of record and the Board are also informed that a formal complaint has been made.

There are two parties to a discipline proceeding – the Professional Conduct Committee and the respondent. For clarity, respondent is defined in Bylaw 40.1 and "means the registrant whose conduct is the subject of the formal complaint made pursuant to clause 28(2)(a) of the Act". Both parties may choose to engage their own legal counsel.

The Discipline Committee Chair appoints a panel, and a chair of that panel to hear the formal complaint. It is the panel that makes the decision on the formal complaint and issues a sanction order, if applicable.

Discipline proceedings are generally open to the public and a listing of upcoming hearings is posted on the CPA Saskatchewan website with names redacted.

The Formal Complaint

The Professional Conduct Committee has authority to make and is responsible for the formal complaint, the wording which is approved on its behalf by its Chair. The Professional Conduct Committee has determined based on the evidence it has from the investigation documents and interviews that (it is more likely than not) the respondent has committed professional misconduct. The Discipline Committee may hear evidence to amend the formal complaint, via a preliminary application but will only approve an amendment of the formal complaint in exceptional circumstances. Otherwise, the respondent cannot propose amendments to the formal complaint at any time.

Timelines

Timely conclusion of discipline proceedings is in the public's interest. The Discipline Committee Chair will set an expectation for the commencement of the hearing in writing to both parties after the Report from the Professional Conduct Committee to Discipline Committee is deemed to be received. The target is typically six to nine months from the date the formal complaint was made by the Professional Conduct Committee.

The time period takes into consideration:

- 1) The review and consideration of the formal complaint(s) and discipline proceedings rules and discipline proceeding options available by the respondent;
- 2) The preparation and completion of joint submissions, if any. Both parties are encouraged to determine whether any or all evidence will be entered in the form of a joint submission of statements of agreed facts;
- 3) Logistics in setting a discipline hearing date; and
- 4) Distribution of the Notice of Hearing. Issuing the formal complaint and Notice of Hearing occurs approximately four (4) weeks prior to the commencement of the hearing.

The Role of the Professional Conduct Committee

Under the Act, the Professional Conduct Committee is responsible for the investigation and makes a determination related to the outcome of an investigation. If the outcome is a referral of a formal complaint to the Discipline Committee, the Professional Conduct Committee is responsible to prosecute, or prove, the charges contained in the formal complaint that it has made.

The Professional Conduct Committee is independent of the Discipline Committee.

The Role of the Respondent

The respondent has a choice to defend the charges that have been laid by the Professional Conduct Committee.

The respondent is expected to be cooperative and diligently engaged in the proceeding. This includes timely communication of matters that may delay, disrupt or cancel the proceedings.

The Role of Others in Discipline Proceedings

Registrar

The Registrar provides administrative and process support the Discipline Committee and the Discipline Hearing Panel for each case. Throughout the Discipline Committee Rules, the Registrar is the receiver and disseminator of information. Preferably a party should file documents/submissions with the Registrar, who will in turn distribute them to the applicable participants in the proceeding. However, a party may communicate directly with the Discipline Hearing Panel chair but must also copy the other party and the Registrar.

The Registrar is not a decision maker in discipline proceedings.

Discipline Panel Chair

The Discipline Panel Chair is appointed by the Discipline Committee Chair after they have been cleared of conflict from the parties and relevant entities in the discipline proceeding. The Discipline Panel Chair is a Discipline Panel Member.

The Panel Chair is responsible for conducting case management calls, managing an efficient hearing and is a key contact for any preliminary matters raised by the parties.

Discipline Panel Members

The Discipline Panel Members are appointed by the Discipline Committee Chair after they have been cleared of conflict from the parties and relevant entities in the discipline proceeding. Panel Members of a discipline proceeding conduct hearings, assess evidence, interpret the law and provide decisions in a manner that is similar to the way judges carry out their responsibilities in the court system. Like judges, Panel Members are authorized to make decisions and are required to use a fair and impartial decision-making process.

Discipline Panel Counsel

The Discipline Committee and the panels may engage legal counsel at any time in a discipline proceeding. Legal Counsel to the Discipline Hearing Panel will be clear of conflicts of interest with the parties and relevant entities.

Discipline Committee Chair

The Discipline Committee Chair appoints the panel chair and members. The Discipline Committee chair may act on case management matters, and may delegate this responsibility to the panel chair.

CPA Saskatchewan staff

CPA Saskatchewan staff support the administration of the discipline proceedings.

They are not decision makers in discipline proceedings.

Hearing Formats

The Professional Conduct Committee upon a decision to refer charges to the Discipline Committee will make a recommendation on the hearing format. There are two formats: Peer-to-Peer or Legal Representation.

A. Peer-to-Peer

The purpose of the Peer-to-Peer hearing format is to move through a discipline proceeding in a timely and effective manner. Diligent respondent engagement in this format is critical. The process will proceed more quickly when the respondent is responsive and inquisitive.

A Peer-to-Peer hearing format is where the Professional Conduct Committee and the respondent are not represented by legal counsel and the respondent agrees to a Joint Submission on Facts (which will be discussed later). In addition to the facts, the respondent may also plead guilty and agree to the sanction recommendation. The respondent in the latter scenario may choose to not appear in front of the discipline panel.

The Professional Conduct Committee does not engage legal counsel in this format and the respondent is not permitted to have legal counsel represent them at the hearing. The whole point of this format is to allow members and firms of CPA Saskatchewan to represent their own interests in the discipline proceeding.

The Professional Conduct Committee will appoint a volunteer prosecutor from its committee roster to prosecute the case. Staff support to the Professional Conduct Committee will support the volunteer prosecutor.

Candidates are not eligible for the Peer-to-Peer format.

Further, if the Professional Conduct Committee makes a recommendation to fine over \$20,000, a term suspension over 3 months, a combination of suspension and fine or an expulsion, and respondent does not agree (i.e. via a joint submission) the matter must proceed to a legal representation format.

The respondent must agree in writing to proceed with this format.

B. Legal Representation

A legal representation hearing is where the Professional Conduct Committee engages legal counsel to prosecute the matter. The respondent may choose to, or not to, engage legal counsel.

Counsel for the Professional Conduct Committee will attempt to develop with the respondent (or their counsel) a joint submission of facts as part or all of the evidence. Alternatively, in this format evidence may be entered by way of witness testimony.

Hearing Stages

Regardless of the type of hearing format recommended by the Professional Conduct Committee, there are three common stages prescribed in a discipline proceeding:

1. Pre-hearing
2. Hearing
3. Post-hearing

Pre-hearing

The pre-hearing stage is period from the date the Report of the Professional Conduct Committee is received or deemed to be received by the respondent, to the commencement of the hearing as set out in the notice of hearing.

The notice period (from date notice of hearing is served to first date of hearing) is part of pre-hearing stage.

Key activities common to all hearing formats in the pre-hearing stage are:

- 1) Hearing Management Conference
- 2) Setting the Hearing Date
- 3) Preliminary applications
- 4) Disclosure of Evidence and the Joint Submissions

Hearing Management Conference

(Section 502 of the Discipline Committee Rules)

Soon after the Report from the Professional Conduct Committee to the Discipline Committee is deemed to be received, a hearing management conference call will be scheduled with the parties. Notice of the hearing management conference will be provided about a week in advance. More than one conference may be required for more complex cases.

The respondent is strongly encouraged to attend. If the hearing format is Legal Representation, the respondent's legal counsel can attend. If the respondent does not attend, the prosecutor also cannot attend, and both parties can submit their position on the items in the hearing management conference agenda in writing. Decisions affecting the manner in which the hearing is carried out may be made without the respondent attending.

The Discipline Panel Chair will lead the call, and request that the Professional Conduct Committee and the respondent respond to questions on:

- Whether the respondent has agreed to the hearing format of Peer-to-Peer, if applicable.
- The way evidence will be entered for the discipline panel
- Whether preliminary applications will be made that require the Discipline Panel Chair or the entire Discipline Panel to make a decision before the hearing date.
- The date, time, number of days and municipal location in Saskatchewan for the hearing.
- The means of the hearing - in person, by telephone conference, by live video conference or by electronic mail (where applicable).

Preliminary Applications

(Section 503 of the Discipline Committee Rules)

Any preliminary applications should be made as soon as the parties identify a potential issue. It is not appropriate to hold an issue until the commencement of the hearing. The Discipline Committee Rules require that preliminary applications be submitted to the Registrar at least 20 business days before the scheduled hearing date.

Preliminary applications need to be in writing, distributed to the other party and contain the reason behind the application, the basis for the application, any documentation or information that supports the basis, the conclusion the party is requesting and a supporting brief of law. The respondent or the Professional Conduct Committee are encouraged to be as specific and factual as possible.

The other party then has ten business days to file their response to the Registrar in writing and include the reasons behind opposing the application, if applicable, any documentation or information to support the other parties position and a supporting brief of law.: Decisions made on preliminary applications will be done in writing and distributed to both parties at the same time.

Entry of Evidence – Peer-to-Peer

(Section 522 of the Discipline Committee Rules)

The Professional Conduct Committee will disclose relevant information to the respondent based on its investigation. In the Peer-to-Peer format, the steps are:

Step

1	<p>The volunteer prosecutor for the Professional Conduct Committee will work with CPA Saskatchewan staff to draft : The Joint Submission on Facts that includes Exhibits and he Professional Conduct Committee’s recommendation to the Discipline Committee on sanction is the Joint Submission on Sanction.</p> <p>Each fact noted in the Joint Submission will be corroborated by a document unless the parties agree that a document is not required OR the fact states that a document does not exist. Each Joint Submission Document should be consistent with the evidence entered with respect to the formal complaint, and sufficient to enable the panel to determine whether the proposed sanctions are appropriate.</p> <p>Each document will be dealt with in sequence as noted above.</p>
2	<p>The respondent will have 15-30 days to review the first document, the proposed Joint Submission on Facts, from the Professional Conduct Committee.</p> <p>The respondent may propose new facts, amendments to facts or produce additional documentation to enter as Exhibits.</p>
3	<p>The Professional Conduct Committee has 15-30 days to respond to the proposed matters made by the respondent’s proposed amendments on the Joint Submission on Facts.</p>

Step

4	<p>The parties will negotiate the Joint Submission on Facts within a 60-day timeframe. If there is agreement, the parties will sign the Joint Submission on Facts and the setting of the Hearing Date will commence.</p> <p>If there is no agreement, the Discipline Committee Chair will be notified by the Registrar and a hearing management conference can be arranged. The Professional Conduct Committee and the respondent may be requested to provide reasons for the lack of agreement. The parties may request more time, to move the hearing format to Legal Representation or make a preliminary application based on a matter that arose.</p> <p>Ultimately, if no agreement can be reached, the hearing format will be changed to Legal Representation.</p>
5	<p>Once the Joint Submission on Facts is signed, the parties will discuss the plea of the respondent. A respondent is given the opportunity for the respondent to plead guilty to the charges in part, or in entirety.</p> <p>If the respondent pleads guilty but does not agree to the sanction, the document is signed by the respondent as a Submission on Plea.</p>
6	<p>The parties will also discuss the sanction proposed by the Professional Conduct Committee for the respondent.</p> <p>The Joint Submission on Sanction will be provided to the respondent.</p>
7	<p>A respondent is given the 15-30 days to introduce evidence that applies to aggravating or mitigating factors that relate to sanction.</p>
8	<p>The Professional Conduct Committee has 15-30 days to respond to the proposed matters made by the respondent on the Joint Submission on Sanction.</p>
9	<p>If all documents are agreed to between the parties, the hearing will move forward as uncontested and the parties are not required to appear before the Discipline Panel.</p> <p>If the respondent wants to appear before the panel, both parties will appear.</p>

Entry of Evidence – Legal Representation (*Discipline Committee Rules*)

The Professional Conduct Committee will disclose its evidence to prove the charges. The Professional Conduct Committee directs legal counsel. Courts use formal rules of evidence in their hearing processes. Discipline Panels are not bound by the formal rules of evidence used in the court system.

The respondent, or their legal counsel, may request more disclosure from the Professional Conduct Committee. The respondent can also introduce evidence at the hearing, by way of witness testimony.

If the respondent has information that is relevant to the case, it should be disclosed to the Professional Conduct Committee.

Setting the Hearing Date (*530.1 of the Discipline Committee Rules*)

As noted, the hearing management conference will include requests for the hearing date. The parties will be expected to provide at least two or three viable options to have the hearing held, with agreement of the Discipline Panel Chair and the counsel to the Discipline Panel.

Once the options are provided by the parties, CPA Saskatchewan staff will poll the members of the Discipline Committee who are not conflicted for availability. At the end of the poll, a Discipline Panel of at least five members will be appointed by the Discipline Committee Chair. The Notice of Hearing will be sent by the Registrar to the parties after the Panel members are appointed and the date will be considered confirmed.

Withdrawal of Consent to Peer-to Peer (*Section 529 of the Discipline Committee Rules*)

The rules say a respondent has up to ten business days before the hearing date to withdraw consent to proceed with the peer-to peer hearing format' in order to allow time for logistical changes.

However, at any time, either party can advise the Discipline Panel Chair that they now wish to proceed with a Legal Representation format proceeding.

Hearing – Peer-to-Peer

The hearing stage is from the commencement of the hearing, to and including the date the written decision, or the order, is signed by the discipline panel chair.

The Discipline Panel Chair will conduct the hearing using a script developed by CPA Saskatchewan staff. The Discipline Panel Secretary with support of the Registrar is responsible for the minutes of hearing.

There is no transcript in a Peer-to-Peer hearing format, the parties have waived that requirement within the Joint Submissions noted above.

A high-level schedule of the day includes:

- 1) Call to Order by the Discipline Panel Chair.
- 2) Reading of the formal complaint by the Discipline Panel Chair to the parties.
- 3) The Discipline Panel Chair will request that the respondent enter a plea, if a **Submission on Plea** is not submitted.
- 4) If there is no **Submission on Plea** each party (the Professional Conduct Committee volunteer prosecutor goes first) will present arguments based on the **Joint Submission on Facts**.
- 5) The Discipline Panel will adjourn in closed session for as long as necessary for them to determine whether the respondent is guilty or not guilty the formal complaint.
- 6) The Discipline Panel Chair reconvenes the hearing with the parties present.
- 7) The Discipline Panel Chair will read aloud the findings of guilt or not guilty to the parties. If not guilty on all formal complaints, the hearing is adjourned.
- 8) If a guilty plea is entered by **Submission on Plea** or a guilty finding is made by the Discipline Panel and there is no **Joint Submission on Sanction**, arguments on sanction by each party (the Professional Conduct Committee volunteer prosecutor goes first) are presented.
- 9) The Discipline Panel will adjourn in closed session for as long as necessary for them to determine the sanction.
- 10) The Discipline Panel Chair will advise the parties of the decision on sanction and related order will be issued in writing.

Generally speaking, Peer-to-Peer hearings are one day.

Hearing – Legal Representation

The hearing stage is from the commencement of the hearing, to and including the date the written decision, or the order, is signed by the discipline panel chair.

The Discipline Panel Chair will conduct the hearing using a script developed by legal counsel to the Discipline Committee. A court reporter will be present for the purposes of recording the hearing and generating a transcript.

A high-level schedule of the day includes:

- 1) Call to Order by the Discipline Panel Chair.
- 2) Reading of the formal complaint by the Discipline Panel Chair to the parties.
- 3) The Discipline Panel Chair will request that the respondent enter a plea.
- 4) The Discipline Panel Chair will request that the Professional Conduct Committee counsel present the prosecution case, including the calling of witnesses. If there is a joint submission on any evidence at this time, that will be entered by the Professional Conduct Committee.
- 5) The respondent, or their legal counsel, will be granted the opportunity to cross-examine the witnesses.
- 6) The Discipline Panel will ask questions of the Professional Conduct Committee counsel and the witnesses, but only to clarify evidence.
- 7) The respondent (or their counsel) will present its defense case, including the calling of witnesses.
- 8) The Professional Conduct Committee, or their legal counsel, will be granted the opportunity to cross-examine the witnesses.
- 9) The Discipline Panel will ask questions of the respondent and the witnesses.
- 10) The Discipline Panel Chair will adjourn the hearing and advise the parties that the panel will issue its decision on the formal complaints with reasons in writing and that the hearing will be reconvened if there is a determination of guilt. The Panel will be in closed session for as long

as necessary for them to determine whether the respondent is guilty or not guilty on the formal complaint.

- 11) At the agreed future date the Discipline Panel Chair reconvenes the hearing, if there is a determination of guilt on any of the formal complaints.
- 12) Submissions, additional evidence (if any) and arguments on sanction by each party are presented.
- 13) The Discipline Panel Chair will adjourn the hearing and advise the parties that the panel will issue its decision on sanction with reasons in writing. The Panel will be in closed session for as long as necessary for them to determine the appropriate sanction.

Post-hearing

The post-hearing stage is period from the date immediately following the last day of the hearing stage, to the date the respondent has complied with all components of the order, and required notices are sent and published.

The written decisions of the Discipline Panel will include reasons for each decision.

The respondent has ten business days from deemed receipt of the decision to file an appeal to the Board.

Important Concepts

Legislated Duty

CPA Saskatchewan is established by the Act in order to protect the public. Our legislation is interpreted in that context. The legality and prescription of the processes for discipline proceedings is how the government of Saskatchewan has determined self-regulatory bodies protect the public when a member is charged with professional incompetence or professional misconduct.

CPA Saskatchewan staff, legal counsel or volunteers are not support to the respondent in these discipline proceedings for the reason that our duty is to the public, not to our registrants.

Administrative Law

As noted above a full description of Administrative law is outside this guidance. However, there are key concepts that are worthy of notation:

First, the role of a Discipline Panel is to provide a quick and efficient means to a decision outside of the courts.

Second, the respondent has a right to know the case and reply to the formal complaint. This is commonly referred to as the right to be heard. The right to be heard generally means adequate notice and an appropriate opportunity to reply.

Third, the respondent is owed the duty of fairness, meaning decisions be made by objective Panel Members. The Discipline Panel must have no bias towards either party in the discipline proceeding. This ties to the concept that all facts and arguments are heard by the Discipline Panel, i.e. that the decision is not made by those who did not hear facts and arguments.

Joint Submission

Although it is discussed throughout this guidance document, it is important to understand the value of joint submissions in discipline proceedings. A joint submission is a document that contains information both parties agree to. Joint submissions expediate the hearing process and present well to a Discipline Panel.

Contested vs. Uncontested

A contested discipline proceeding, is where a respondent does not plead guilty to one or more of the charges. Respondents need to be honest with themselves when reviewing the formal complaints and identify if they are in fact, guilty of professional incompetence and professional misconduct.

An uncontested hearing is then where a respondent does plead guilty to one or more charges.

Deemed Receipt

Section 31 of *The Accounting Profession Act* (the APA) requires that notice be served on the respondent at least ten (10) business days before the discipline hearing panel sits.

The respondent is deemed to be served the Notice of Hearing 10 business days after the delivery of an item by registered mail. If the address is incorrect by no fault of CPA Saskatchewan, the hearing may proceed without the respondent's appearance.

Documents, such as, disclosure of evidence or the Notice of Hearing, are also served via email.

Closed Session vs. In-camera

A Discipline Panel has two types of sessions where parties may be excluded – an 'in-camera session' and a 'closed session'.

A closed session, or caucus, is when the Discipline Panel and its counsel are together. An in-camera session is where the Discipline Panel meets without a person present.

Sanction and Order

The Discipline Panel may include one or more of the following items when making an order:

Components
The member [and his/her firm] complete # hours of verifiable continuing professional development in a specific area(s).
The member [and his/her firm] issue a letter of apology to the [client/former client/individual] by a specified date.
The member [and his/her firm] undergo a practice inspection. The practice inspection shall not be considered complete until the applicable regulatory committee has made a decision and that decision has been communicated to the member [and his/her firm].
The member [and his/her firm,] undergo a practice administration review. The practice administration review shall not be considered complete until the applicable regulatory committee has made a decision and that decision has been communicated to the member [and his/her firm].
The member [and his/her firm] implement a policy manual [by specified date] to remedy practice management issues and provide documentation to CPA Saskatchewan that includes the policy manual and how the policies have been integrated into the member [or firm's] operations [by specified date].
All engagement files from that member [and firm] shall be reviewed by another [licensed] member [within the firm] prior to release [for a specified time period or ongoing; annual confirmation may be required].
The member [and firm] provide confirmation that they will no longer perform engagements in [audit engagements or review engagements or assurance engagements].

Components

A practice restriction be imposed on the practice of the firm, such that the member(s) of the firm [is/are] not permitted to authorize release of any [Audit/Review/Compilation] reports without a monitor in place to supervise the engagement work to support the reports prior to release [for a specified time period or until restriction removed].

A practice restriction be imposed on the member [and firm]. The member [and firm] shall not practice in the area of [audit engagements, review engagements, accounting services; bankruptcy and insolvency trusteeship or administration; compilation engagements; engagement quality control reviews; finance services; forensic accounting; management accounting] [for a specified time period or until restriction removed]. Application to removal the practice restriction will include consideration by the applicable regulatory committee of this order.

A restriction be placed on the practice of the firm, such that the firm is restricted in the number of candidates that can be trained, the number cannot be increased until conditions are met [specify conditions]; current candidates can continue their training but no other candidates are permitted until certain conditions are met [specify conditions]; OR the firm cannot train any candidates until certain conditions are met [specify conditions]. The firm must arrange the transfer of existing candidates to another firm.

The member [and his/her firm] be expelled from CPA Saskatchewan. [The member may apply for re-instatement to the applicable regulatory committee after # [days/years]. A fee for re-instatement shall apply].

The member [and his/her firm] be suspended [for # days] from CPA Saskatchewan. [The member may apply for re-instatement to the applicable regulatory committee after # [days]. A fee for re-instatement shall apply].

The member [and his/her firm] be suspended from CPA Saskatchewan until such time as the following is met: [insert specific criteria]. [The member may apply for re-instatement to the applicable regulatory committee after # [days/years]. A fee for re-instatement shall apply].

The member [and his/her firm] shall receive and acknowledge a letter of reprimand.

A publication on a named basis in CPA SK Connect (member newsletter) [and CPA SK Focus on Firms (firm newsletter)].

The member [and his/her firm] shall pay [\$X,XXX].

Any other order the Discipline Committee deems appropriate.

The respondent [and/or his/her firm] will have 60 days to comply with all aspects of the Order. If the respondent does not comply their registration will be suspended, with publication in CPA SK Connect and the appropriate regional newspaper on a named basis. Failure to comply with all aspects of the Order within 120 days of receipt of the Order shall result in the respondent [and/or his/her firm] being expelled, with publication in CPA SK Connect and the appropriate regional newspaper on a named basis.

Costs

The Discipline Committee is guided by precedent case decisions when assessing costs. CPA Saskatchewan is a self-regulatory body and it is not fair to all of the registrants to fund disciplinary proceedings. The respondent does bear responsibility in funding a portion of the discipline proceeding.

Often, when the respondent is cooperative and engaged in the discipline proceedings in an effective manner, costs will be waived in full.

Self-Representation

The respondent may choose to engage legal counsel or not. Respondents who do not engage legal counsel are encouraged to dedicate time, effort and internal resources to understanding the legality of the processes in which the disciplinary proceeding is conducted. As a professional accountant, the expectation is that self-represented respondents demonstrated appropriate behaviour when navigating the discipline proceeding processes.

CPA Saskatchewan does not provide legal advice.

Appendix A: Terms, Acronyms and Phrases

Term/Phrase/Acronym	Meaning	Reference in Rule
Respondent	The registrant or former registrant whose conduct is the subject of the formal complaint	501.1(f)
Joint Submission	A written document that is agreed to by both parties containing facts on the conduct of the respondent.	503.7, 503.8, 508.3, 522.1, 528.1, 528.2, 534.1, 534.2, 541.1, 543.1
Prosecute or prosecutor	A person appointed by the chair of the professional conduct committee pursuant to Bylaw 42.1 to represent that committee and to prosecute the specified formal complaint.	501.2(i), 540.1
Professional Conduct Committee	The committee established pursuant to subsection 27(1) of the Act.	501.1(d), (g), 501.2(h), (i), (j), 501.3, 501.4, 501.5(a), 520.1(c), (e)(ii), 522.2(b), (c), 523.1(a), 523.2, 524.1, 528.1, 534.2(f), (g), 540.1
Discipline Committee	The committee established pursuant to subsection 30(1) of the Act.	501.1(d), (h), 501.2(b), (d), (i), (j), 501.3, 501.4, 501.6, 502.1, 502.1(b), 502.3, 502.4, 502.5m, 502.6, 502.8, 508.1, 513.4, 514.1, 520.1(a), 521.1, 530.1
Contested	The formal complaint, components of the formal complaint, the sanction or components of the sanction are disputed.	522.2, 532.2, 534.2, 542.1, 543.2
Uncontested	The formal complaint or the sanction are agreed to.	522.1, 530.1, 534.1, 541.1, 543.1
In-Camera	That portion of a hearing during which one or more persons have been excluded from the hearing pursuant to the Act subsection 31(17) or Rule 506.2.	501.2(f)

Term/Phrase/Acronym	Meaning	Reference in Rule
Closed Session	The portion of a hearing where only the panel members and, if requested by the discipline panel chair, the panel's counsel are present.	501.2(a), 507.1, 531.1
Notice of Hearing	A document that includes the formal complaint and the logistics for the hearing.	501.5(a), 508.1, 534.2(c), (d)
Rules	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)).	501.1(h)
DC Rules	Made by the discipline committee pursuant to its authority in The Accounting Profession Act (the Act) subsection 30(3).	501.1, 501.2, 501.2(h), 501.3, 501.6, 502.1(b), 508.1, 514.1

Appendix B – Resources

Name	Link
Governing Documents for CPA Saskatchewan	https://www.cpask.ca/protecting-the-public/governing-documents
“Practice Essentials for Administrative Tribunals” is published by the Ministry of Justice, Office of the Ombudsman of Saskatchewan	https://www.ombudsman.sk.ca/uploads/document/files/omb-tribunal-guide_web-en-1.pdf
Publications of previous disciplinary decisions	https://www.cpask.ca/protecting-the-public/notices/discipline