

## TABLE OF CONTENTS

to The Chartered Accountants Act, 1986

Description	Section
Short title .....	1
Interpretation (Definitions) .....	2
Institute .....	3
Members .....	4
Powers .....	5
Meetings of the Institute .....	6
Council .....	7
Appointment of person (non-member) to council .....	8
Vacancies on council .....	9
Officers and employees .....	10
Committees .....	11
Procedures regarding bylaws .....	12
Purposes of bylaws .....	13
Admission of members and registration of students .....	14
Duty of members and students .....	15
Register of members and students .....	16
Use of designation .....	17
Limitations on prosecution .....	18
Interpretations re discipline provisions .....	18.1
Proceedings against former members .....	18.2
Professional conduct committee .....	19
Investigation .....	20
Discipline committee .....	21
Discipline hearing .....	22
Disciplinary powers .....	23
Professional conduct .....	24
Conviction of indictable offence .....	25
Duty to report suspected criminal matters .....	26
Effect of criminal charges .....	27
Appeal .....	28
Appeal to the Court .....	29
Effect of appeal .....	30
Students -- disciplinary procedures apply .....	31
Effect of expulsion .....	32
Reinstatement .....	33
No action against committees or members .....	34
Liability .....	35
Bylaws filed .....	36
Effective date of bylaws .....	37
Effect of failure to file bylaw .....	38
Review by Assembly .....	39
Record of revocation and notification .....	40
Examinations .....	41
Review of accounts .....	42
CA and CPA Acts repealed .....	43

1986

## CHAPTER C-7.1

An Act respecting The Institute of Chartered Accountants of Saskatchewan and to repeal The Chartered Accountants Act and The Certified Public Accountants Act.

(Assented to May 14, 1986)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

**SHORT TITLE AND INTERPRETATION****Short Title**

1. This Act may be cited as The Chartered Accountants Act, 1986.

**Interpretation**

2. In this Act:

**Bylaws**

- (a) "bylaws" means bylaws enacted pursuant to section 12;

**Council**

- (b) "council" means the council of the institute mentioned in section 7;

**Court**

- (c) "court" means Her Majesty's Court of Queen's Bench for Saskatchewan;

**Elected Member**

- (d) "elected member" means a member of council elected in accordance with section 7;

**Institute**

- (e) "institute" means The Institute of Chartered Accountants of Saskatchewan continued pursuant to section 3;

**Member**

- (f) "member" means a person whose name is recorded as a member of the institute in the register;

**Register**

- (g) "register" means the register of members and students maintained pursuant to section 16;

**Secretary**

- (h) "secretary" means the secretary or secretary-treasurer of the institute appointed pursuant to subsection 10(2);

**Student**

- (i) "student" means a person whose name is recorded as a student of the institute in the register.

**INSTITUTE****Institute**

3. The Institute of Chartered Accountants of Saskatchewan is continued as a body corporate under the name of "The Institute of Chartered Accountants of Saskatchewan".

**Members**

4. The membership of the institute consists of those persons who are members in good standing pursuant to The Chartered Accountants Act or the Certified Public Accountants Act on the day before this section comes into force and those persons who become members pursuant to this Act.

**Powers**

5. (1) The institute may acquire, hold or dispose of any property.
- (2) All fees, fines and penalties receivable or recoverable pursuant to this Act are the property of the institute.
- (3) The institute may invest its funds in investments in which trustees are authorized to invest pursuant to The Trustee Act 2009.

[1986, 2009]

- (4) The institute may grant certificates, diplomas or annual licences to members.

**Meetings**

6. (1) An annual meeting of the institute is to be held at that time and place that is determined by the council in accordance with the bylaws for the transaction of such business as may be brought before the meeting.
- (2) The procedure at an annual meeting is to conform to the procedures determined by bylaw.
- (3) A special meeting of the institute is to be held:
- (a) on resolution of the council; or
- (b) on the demand, in writing, of at least 25 members;
- for the transaction of the business that is specified in the resolution or demand.
- (4) The secretary shall give notice of an annual or special meeting to each member by ordinary mail sent at least 10 days before the meeting.

**COUNCIL****Council**

7. (1) The council shall control, manage and regulate the affairs of the institute.
- (2) The council consists of:
- (a) that number of members determined by the bylaws, which shall be not less than six nor more than 20, elected by the members of the institute in accordance with this Act and the bylaws; and

- 
- (b) the person appointed pursuant to section 8.
  - (3) For the purposes of clause (2)(a), no member is eligible to be elected as a member of council unless he is a resident of Saskatchewan.
  - (4) Those persons who are members of the council of the Institute of Chartered Accountants pursuant to The Chartered Accountants Act on the day this section comes into force constitute the council until persons are elected and appointed as members of the council pursuant to this Act.
  - (5) Members of the council are entitled to remuneration and reimbursement for expenses in the amount determined in the bylaws.
  - (6) Each member of the council mentioned in clause (2)(a) holds office for the term determined in the bylaws, or until his successor is elected.

**Appointment of Person**

- 8. (1) The Lieutenant Governor in Council may appoint a resident of Saskatchewan as a member of the council.
- (2) A person appointed pursuant to subsection (1) holds office while he is a resident of Saskatchewan, for a term of two years and until his successor is appointed and is eligible for reappointment, but is not eligible to hold office for more than two consecutive terms.
- (3) The member of the council appointed pursuant to this section may exercise rights, hold office and serve as a member of committees to the same extent as other members of the council, but is ineligible to hold office as president or vice-president of the council.
- (4) The person appointed pursuant to subsection (1) is entitled to remuneration and reimbursement for expenses in the amount determined for other members of the council pursuant to subsection 7(5).
- (5) Sums required for the purposes of subsection (4) are to be paid by the institute.

**Vacancies**

- 9. (1) When a vacancy occurs in the membership of the council as a result of the death or resignation of a member of the council or for any other reason:
  - (a) in the case of a member of the council mentioned in clause 7(2)(a), the remaining members of the council may appoint another member to fill the vacancy until the next annual meeting of the institute;
  - (b) in the case of a member of the council appointed pursuant to section 8, the Lieutenant Governor in Council may appoint another person to fill the vacancy for the remainder of the unexpired term of the person being replaced.
- (2) A vacancy in the membership of the council does not impair the power of the remaining members of the council to act.

**Officers and Employees**

10. (1) Subject to subsection 8(3), the council shall, from its members, elect a president and one or more vice-presidents.
- (2) The council shall appoint a secretary and a treasurer, or a secretary-treasurer, and may:
- (a) appoint any other officers that may be provided for by the bylaws; and
  - (b) engage any employees that it considers necessary to carry out the duties and functions of the institute.
- (3) The council shall, subject to the bylaws, determine the duties, responsibilities and remuneration of officers and employees of the institute.

**Committees**

11. (1) The council may establish any committees that are provided for by the bylaws or that it considers necessary.
- (2) The council shall appoint members to any committees that are provided for by this Act or the bylaws or that it has established pursuant to subsection (1).
- (3) The council shall determine the remuneration to be paid to committee members.
- (4) The council may delegate to a committee provided for by this Act or the bylaws or established pursuant to subsection (1) any of its powers or duties other than those set out in section 28, on those terms or conditions that the council may determine.
- (5) Subject to subsection 19(1), a member of a committee appointed pursuant to subsection (1) may be a person who is not a member.
- (6) Subject to this Act and the bylaws, a committee may establish its own procedures.

**BYLAWS****Procedure**

12. (1) The council may, with the approval of not less than three quarters of its members, pass bylaws for any purpose set out in section 13.
- (2) A bylaw made by the council pursuant to subsection (1) has force and effect only until the next annual or special meeting of the institute and, unless confirmed or varied by the members in accordance with subsection (3), ceases to have any force or effect.
- (3) With the approval of a majority of those members who vote at an annual or special meeting, the institute may make bylaws for any purpose set out in section 13 and confirm, vary or revoke any bylaw made by the council pursuant to subsection (1).
- (4) The variation or revocation of a bylaw pursuant to subsection (3) does not affect the operation or application of the bylaw prior to its revocation or variation and everything done, omitted to be done or authorized pursuant to the bylaw is valid and effectual against all persons notwithstanding the revocation or variation, unless otherwise directed by a majority of members who vote.

- 
- (5) The secretary shall notify each member, by ordinary mail, of each bylaw passed pursuant to subsection (1) or (3) or confirmed, varied or revoked pursuant to subsection (3) within 30 days of its passage, confirmation, variation or revocation, as the case may be.
- (6) Repealed. 1989-90
- [1986,1989-90]
- (7) Bylaws made pursuant to The Chartered Accountants Act continue in force until varied or revoked pursuant to this section.

**Purposes**

13. (1) Subject to this Act, bylaws made pursuant to section 12 may be made for the following purposes:
- (a) prescribing the seal of the institute;
  - (b) providing for the execution of documents by the institute;
  - (c) respecting banking and financial dealings of the institute;
  - (d) governing the application of moneys forming the funds of the institute;
  - (e) fixing the fiscal year of the institute and providing for the audit of the accounts and transactions of the institute;
  - (f) prescribing the number, and the terms of office, of members of the council mentioned in clause 7(2)(a);
  - (g) prescribing the duties of members of the council and officers and employees of the institute;
  - (h) prescribing remuneration and reimbursement for expenses for members of the council;
  - (i) governing procedures for the election of members of the council mentioned in clause 7(2)(a);
  - (j) prescribing the organization, powers and procedures of the council and regulating the council in the performance of its duties;
  - (k) respecting the granting of diplomas, membership certificates or annual licences;
  - (l) respecting the calling, holding and procedures of meetings of the council and annual or special meetings of the institute;
  - (m) prescribing the qualifications, standards and tests of competency and moral character for the registration of members and students;

- (n) providing for honorary membership, life membership or fellowship in the institute and the qualifications, appointment and privileges of those memberships;
- (o) prescribing or establishing classes, lectures, courses of study, systems of training, periods of service and examinations for students and members;
- (p) prescribing the amounts of registration and other fees payable to the institute, the times of payment and penalties for late payment;
- (q) providing for the receipt, management and investment of contributions, donations or bequests from members or others;
- (r) setting standards of professional conduct, competency and proficiency of members and students;
- (s) setting standards regarding the manner and method of practice of members and students;
- (t) prescribing investigation and inspection of methods of practice and trust funds of members by members, including a program of practice inspection subject to the conditions prescribed in subsection (2);
- (u) prescribing procedures for the investigation by the professional conduct committee and hearings by the discipline committee of complaints or allegations that a member or student is guilty of professional misconduct or a breach of a provision of this Act or the bylaws;
- (v) prescribing the composition of, and procedures for proceedings before, the professional conduct committee and the discipline committee;
- (w) governing the reinstatement of a member or student who has been expelled or suspended;
- (x) prescribing procedures for periodic review of the qualifications of members;
- (y) creating and administering a special fund by special levy on members for the purpose of reimbursement in whole or in part of person sustaining pecuniary loss by reason of the misappropriation or conversion by any member of money or other property entrusted to or received by the member in his professional capacity;
- (z) regulating advertising by members;
- (aa) prescribing the minimum level of professional liability insurance, in an amount reflecting the needs of the public and the nature of the practice of members providing services to the public on a fee for service basis;
- (bb) prescribing the books, records and accounts to be kept and maintained by members with respect to trust funds;

- 
- (cc) prescribing the form, content and maintenance of the register and the information to be provided by members, students and firms for the purpose of the register;
  - (dd) regulating joint participation by the institute, the council or members with any educational institution, or any person, groups, association, organization or body corporate having goals or objects similar to those of the institute;
  - (ee) establishing any committees that are considered necessary;
  - (ff) generally, for the better carrying out of the provisions of this Act.
- (2) For the purposes of clause (1)(t), the following conditions apply to the program of practice inspection:
- (a) the areas subject to practice inspection are to be limited to the functions of auditing, accounting and reporting for which The Canadian Institute of Chartered Accountants has promulgated standards;
  - (b) no member engaged in the practice of public accounting is exempt from practice inspection;
  - (c) practice inspections are to be performed on a rotational basis so that members of a firm are not inspected again until all other firms engaged in public practice have been inspected unless the member or firm is subject to reasonable follow-up reinspection as a result of issues identified in practice inspection;
  - (d) practice inspection is to be restricted to written office manuals, quality control procedures and client files;
  - (e) the cost of practice inspection is to be borne by a separate institute assessment of all members subject to practice inspection; and
  - (f) a member may require the written consent of a client for inspection of the file for that client and, for the purposes of this clause, the member shall request the client to give his consent.

## **MEMBERSHIP**

### **Members and Students**

14. (1) The council may, in accordance with the bylaws:
- (a) admit persons as members; or
  - (b) register persons as students; as the case may be.
- (2) The council may admit any person to the institute as a fellow of the institute, honorary member of the institute or life member of the institute.
- (3) Each member has the right to use the designation "Chartered Accountant" in English and "comptable agréé" in French and may use after his name the initials "C.A.".

- (4) A fellow of the institute admitted pursuant to subsection (2) may use the initials "F.C.A." after his name, signifying "Fellow of the Chartered Accountants".

### **Duty**

15. Members and students shall comply with the provisions of this Act and the bylaws.

### **Register**

16. (1) The council shall, in accordance with the bylaws, cause a register of all members and students to be kept.
- (2) The register mentioned in subsection (1) is to be kept open for inspection by all persons, without fee, during normal office hours of the institute.
- (3) A copy of the register or an extract of the register certified by the secretary is admissible in evidence as prima facie proof of its contents and that the members or students specified in it are members or students in good standing or suspended at the date of the certification, without proof of the signature or appointment of the secretary.
- (4) The absence of the name of a person in a copy of the register or an indication that he is suspended as a member is prima facie proof that the person is not a member or student of the institute, or is suspended, as the case may be.

## **PROHIBITIONS**

### **Use of Designation**

17. (1) No person who is not a member or fellow of the institute in good standing shall use the designations "Chartered Accountant", "comptable agree", "Certified Public Accountant", "C.A.", "A.C.A.", "F.C.A." or "C.P.A.", either alone or in combination with other words or initials.
- (2) No person who is not a member or fellow of the institute in good standing shall in any way represent that he is a chartered accountant, fellow of the chartered accountants, certified accountant or certified public accountant, except as authorized by any other Act.
- (3) Every person who contravenes subsection (1) or (2) is guilty of an offence and liable on summary conviction to a fine of not more than \$1,000.

### **Limitations on Prosecution**

18. (1) The council may institute or authorize the institution of proceedings for an offence pursuant to subsection 17(1) or (2).
- (2) No prosecution for an offence pursuant to subsection 17(1) or (2) is to be commenced after the expiration of one year from the date of the alleged offence.

## **DISCIPLINE**

### **Interpretation re discipline provisions**

- 18.1 In sections 18.2 to 34 and 42, "member" includes a former member.

**Proceedings against former members**

- 18.2 (1) No proceedings conducted pursuant to this Act shall be commenced against a former member more than two years after the day he or she became a former member. [2010]
- (2) For the purposes of this section, a proceeding is commenced when the professional conduct committee, pursuant to subsection 20(1), is in receipt of a written complaint alleging that a member is guilty of professional misconduct or a breach of a provision of this Act or the bylaws. [2010]

**Professional Conduct Committee**

19. (1) The professional conduct committee is established consisting of at least five members appointed by the council.
- (2) No member of the council and no member of the discipline committee is eligible to be appointed as a member of the professional conduct committee.
- (3) Five members of the professional conduct committee constitutes a quorum.

**Investigation**

20. (1) On the complaint, in writing, of any person that a member is guilty of professional misconduct or a breach of a provision of this Act or the bylaws, the professional conduct committee shall:
- (a) review the complaint; and
  - (b) investigate the complaint by taking any steps it considers necessary, including summoning before it the member whose conduct is the subject of the complaint.
- (2) On completion of its investigation, the professional conduct committee shall make a written report to the discipline committee recommending that:
- (a) the discipline committee hear and determine the complaint set out in the written report; or
  - (b) no further action be taken with respect to the matter under investigation.
- (3) A report signed by a majority of the professional conduct committee is a decision of the committee.
- (4) Subject to clause 33(6)(c), no statement or evidence given by the member whose conduct is the subject of the complaint to the professional conduct committee is to be used in evidence in any proceedings other than the investigation by that committee. [1986, 1989-90]

**Discipline Committee**

21. (1) The discipline committee is established consisting of at least five persons appointed by the council, a majority of whom shall be members.

- (2) No member of council and no member of the professional conduct committee is eligible to be appointed as a member of the discipline committee.
- (3) No member of the discipline committee who was a member of the professional conduct committee which investigated a complaint against a member shall participate in a hearing of that complaint by the discipline committee.
- (4) Five members of the discipline committee constitutes a quorum.

### **Discipline Hearing**

22. (1) Where a report of the professional conduct committee recommends that the discipline committee hear and determine a complaint, the secretary shall, at least two weeks prior to the date the discipline committee is to sit:
  - (a) send a copy of the complaint to the member whose conduct is the subject matter of the hearing; and
  - (b) notify the member whose conduct is the subject of the hearing of the date, time and place of the hearing.
- (2) The professional conduct committee shall prosecute the complaint, but its members shall not participate in any other manner in the hearing of the complaint, except as witnesses when required.
- (3) The discipline committee shall hear the complaint and shall decide whether or not the member is guilty of professional misconduct or a breach of a provision of this Act or the bylaws, notwithstanding the fact that the existence, interpretation or construction of a contract or the determination of any other question of fact may be involved, and the discipline committee need not refer any such matter to a court for adjudication.
- (4) The discipline committee may accept any evidence that it considers appropriate and is not bound by rules of law concerning evidence.
- (5) The discipline committee may employ, at the expense of the institute, any legal or other assistance that it considers necessary, and the member whose conduct is subject of the hearing may at his own expense be represented by counsel.
- (6) The testimony of witnesses is to be under oath administered by the chairman of the committee.
- (7) At a hearing by the discipline committee, there is to be full right to examine, cross-examine and re-examine all witnesses and full right to adduce evidence in defence and reply.
- (8) On the application of the member whose conduct is the subject of a hearing or a member of the discipline committee, the local registrar of the court at any judicial centre shall, on payment of the appropriate fees, issue writs of subpoena ad testificandum or subpoena duces tecum and, where that writ is disobeyed, the proceedings and penalties are those applicable in civil cases in the court.

- (9) Where the member whose conduct is subject of the inquiry fails to attend the hearing, the discipline committee may, on proof of service of the notice mentioned in subsection (1), proceed with the inquiry in his absence.
- (10) The discipline committee may, either in the absence of the member whose conduct is the subject of the complaint or with his consent, accept evidence on affidavit.

### **Disciplinary Powers**

- 23. (1) Where the discipline committee finds a member guilty of professional misconduct or a breach of a provision of this Act or the bylaws, it may:
  - (a) order that the member be expelled from the institute and that his name be struck from the register;
  - (b) order that the member be suspended from the institute for a specified period of time;
  - (c) order that the member may continue to practise only under conditions specified in the order which may include, but are not restricted to, an order that the member:
    - (i) not do specified types of work;
    - (ii) successfully complete specified classes or courses of instruction;
    - (iii) not have exclusive control of a trust account;
    - (iv) obtain medical treatment;
  - (d) reprimand the member; or
  - (e) make any other order that to it seems just.
- (2) In addition to any order made pursuant to subsection (1), the discipline committee may order:
  - (a) that the member pay to the institute within a fixed period:
    - (i) a fine in a specified amount; and
    - (ii) the costs of the inquiry and hearing into the member's conduct and related costs, including the expenses of the professional conduct committee and the discipline committee; and
  - (b) where a member fails to make payment in accordance with an order pursuant to clause (a), that the member be suspended from the institute.
- (3) The discipline committee shall send a copy of an order made pursuant to subsection (1) or (2) to the member whose conduct is the subject of the order and to the person, if any, who made the complaint.
- (4) Where a member is expelled or suspended from the institute, the secretary shall strike the name of the member from the register or indicate the suspension on the register, as the case may be.

**Professional Misconduct**

24. Professional misconduct is a question of fact but any matter, conduct or thing, whether or not disgraceful or dishonourable, that is inimical to the best interests of the public or the members of the institute or tends to harm the standing of the profession of accounting is professional misconduct within the meaning of this Act.

**Conviction for Indictable Offence**

25. Where a member has been convicted of an indictable offence pursuant to the Criminal Code, as amended from time to time, the discipline committee may, by resolution, on the report of the professional conduct committee, expel the member from the institute without further inquiry.

**Duty to Report**

26. (1) Where:
- (a) the professional conduct committee in its review pursuant to subsection 20(1); or
  - (b) the discipline committee in its hearing pursuant to section 22;
- has reasonable grounds to believe that the person subject to the review or hearing may be guilty of an indictable offence, the committee shall immediately discontinue its review or hearing, as the case may be, and make a report to the secretary of its finding.
- (2) Where a committee has made a report to the secretary pursuant to subsection (1), he shall immediately inform the Director of Public Prosecutions of the Department of Justice of the contents of the report.
- (3) A committee shall postpone its review or hearing until the secretary is advised in writing by the Director of Public Prosecutions of the Department of Justice that:
- (a) no criminal charges are to be laid; or
  - (b) any charges against the member have finally been determined.

**Effect of Criminal Charges**

27. (1) Subject to subsection (2), where a criminal charge is laid against a member, all related disciplinary proceedings against the member are stayed pending the disposition of the charge.
- (2) On application of the council, a judge of the court may direct that a member who is charged with a criminal offence be suspended pending the disposition of the criminal charges.

**Appeal**

28. (1) A member who has been found guilty by the discipline committee may appeal the decision or any order of the discipline committee within 30 days of the decision or order to:
- (a) the council by serving the secretary with a copy of the notice of appeal; or

- 
- (b) a judge of the court by serving the secretary with a copy of the notice of appeal and filing it with a local registrar of the court.
- (2) On receipt of an appeal, the secretary shall file with the council or the local registrar, as the case may be, a true copy of:
- (a) the notice of inquiry;
- (b) the transcript of the evidence presented to the discipline committee;
- (c) the decision and order of the discipline committee.
- (3) The appellant or his solicitor or agent may obtain from the secretary a copy of the documents filed pursuant to subsection (2) on payment of the costs of producing them.
- (4) On the application of the appellant or the institute, the council or a judge of the court may order that the appeal be heard by way of trial de novo.
- (5) In hearing an appeal, the council or the judge, as the case may be, shall:
- (a) dismiss the appeal;
- (b) quash the finding of guilty;
- (c) direct a new hearing or further inquiries by the discipline committee; or
- (d) vary the order of the discipline committee;
- and may make any order as to costs that it or he considers appropriate.
- (6) A decision of the majority of the council pursuant to subsection (5) is a decision of the council.

### **Appeal to the Court**

29. A member who is the subject of a decision or an order of the council pursuant to section 28 may appeal that decision or order to a judge of the court within 30 days of the decision or order of the council and section 28 applies mutatis mutandis.

### **Effect of Appeal**

30. Unless otherwise ordered by a judge of the court, the commencement of an appeal pursuant to section 28 or 29 stays the effect of an order or decision of the discipline committee or the council, as the case may be, pending the disposition of the appeal.

### **Students**

31. Sections 18.1 to 30 apply, with any necessary modification, to a student.

[1986, 2010]

### **Effect of Expulsion**

32. Where a member is expelled or suspended from the institute pursuant to this Act, his rights and privileges as a member are removed for the period during which he is expelled or suspended.

**Reinstatement**

33. (1) A person who has been expelled as a member or student may apply to the council for reinstatement.
- (2) Subject to the bylaws, on receipt of an application pursuant to subsection (1), the council shall:
- (a) review the application; and
  - (b) investigate the application by taking any steps it considers necessary.
- (3) On the completion of its investigation, the council may:
- (a) where it is satisfied that the person's subsequent conduct and any other facts warrant reinstatement, order that he be reinstated as a member or student, as the case may be, on any terms and conditions that the council considers appropriate; or
  - (b) refuse to reinstate the person.
- (4) A decision of the majority of the members of the council is a decision of the council.
- (5) Where, on an application pursuant to subsection (1), the council refuses to reinstate the person as a member or student, the applicant may, within six months after the date of the order, appeal the order of council to a judge of the court and the judge may allow or disallow the appeal.
- (6) On an appeal pursuant to subsection (5), the judge shall consider:
- (a) the proceedings before the council on the application for reinstatement;
  - (b) the past record of the appellant as shown by the books and records of the institute;
  - (c) the evidence taken before the council and any committee which deal with the matter and the report of that committee.

**No Action Against Committees or Members**

34. No action lies against members of the council, the discipline committee or the professional conduct committee or any officer or employee of the institute for any proceedings taken in good faith or any decision or orders made or enforced pursuant to the provisions of this Act or the bylaws.

**GENERAL  
Liability**

35. No member or student is personally liable for any debt of the institute beyond the amount of his unpaid fees or dues.

**Bylaws Filed**

36. (1) The institute shall file in the Department of Justice two copies, certified by the secretary to be true copies, of:
- (a) all bylaws made, confirmed or varied pursuant to subsection 12(3); and
  - (b) all amendments made to the bylaws;
- within 30 days after they are made, confirmed or varied, as the case may be.  
[1986, 1991]
- (2) Where a bylaw is amended, the institute shall file two copies of it with the amendment.

**Effective Date of Bylaws**

37. All bylaws and amendments to them shall take effect on the making of them or on a date stated in them for the purpose.

**Effect of Failure to File Bylaw**

38. Failure to file any bylaw or amendment as required by section 36 renders the bylaw or amendment ineffective from the expiration of the time allowed for filing and it is deemed to have been revoked.

**Review by Legislative Assembly**

39. (1) One copy of all bylaws and amendments filed pursuant to section 36 is to be laid before the Assembly by the Minister of Justice in accordance with The Tabling of Documents Act, 1991;  
[1991]
- (2) Where any bylaw or amendment laid before the Assembly is found by the Assembly to be beyond the powers delegated by the Legislature or in any way prejudicial to the public interest, the bylaw or amendment ceases to have any effect and is deemed to have been revoked.  
[1991]

**Record of Revocation and Notification**

40. (1) Where it appears from any Votes and Proceedings of the Legislative Assembly that any bylaw or amendment has ceased to have effect, the Clerk of the Assembly shall immediately forward two copies of the Votes and Proceedings to the Deputy Minister of Justice and at the same time advise him that the copies are forwarded pursuant to this subsection.  
[1986, 1991]
- (2) On receipt of the copies mentioned in subsection (1), the Deputy Minister of Justice shall file one of the copies with the bylaw or amendment to which it relates and immediately forward the other copy to the institute and at the same time advise the institute that the copy is forwarded pursuant to this subsection.  
[1986, 1991]

**Examinations**

41. (1) The examination of candidates for any final qualifying examination for admission to the institute is to be under the control of either the University of Saskatchewan or the University of Regina or both universities, as is determined by the council.

- 
- (2) The Senate of either or both universities may, after consultation with the council:
- (a) appoint a board of examiners to examine all candidates; and
  - (b) make rules governing the conduct of examination and prescribing the fees payable by candidates.
- (3) The registrar of the university or the registrars of the universities, as the case may be, conducting the examination shall report the result of all of the examinations to the secretary.
- Review of Accounts**
42. (1) The council shall establish a committee to deal with applications by persons who are aggrieved by any statement of account of a member.
- (2) A person who is aggrieved by a statement of account of a member may apply to the committee mentioned in subsection (1) and the committee shall:
- (a) review the statement of account; and
  - (b) determine whether the statement of account is fair and reasonable for the services provided by the member.
- R.S.S. 1978, c.C.-7 and c.C.-5 Repealed**
43. The Chartered Accountants Act and The Certified Public Accountants Act are repealed.