

Council Registration and Regulatory Policies – September 2011 new bylaw numbers

Summary:

Policy	Bylaw	Description
RP1	Various	Definitions and deemed receipt
RP2-4	Various	Late fees
RP5	66.2	Removal of suspension or practice restriction
RP6	60.5	Member and student information
RP7	67.2	Member appeal to Council – process
RP8	67.4	Member and Public Notice – suspension or restriction
RP9	68.5	Member and Public Notice – resignation
RP10	165.1	Student registration cancellation
RP11	110.	Registration of Public Practice Offices
RP12	108.2, 108.3, 109.1	Registration of professional corporations and limited liability partnerships (O/S)
RP13	85.3	CPD – definition of verifiable and unverifiable
RP14	90.1	CPD – exemptions and non-resident reporting requirements
RP15	86.1	CPD – compliance deadline and form

RP30	Fees and Services Review Committee – Terms of Reference (formerly Fees Review)	
RP30.1	Fees and Services Review Committee – Process Policies (formerly Fees Review)	
RP31	Discipline Committee – Terms of Reference	
RP31.1	Discipline Committee – Process Policies	
RP32	Professional Conduct Committee – Terms of Reference	
RP32.1	Professional Conduct Committee – Process Policies	

Council Resolutions

Timeline	Bylaw	
Periodic	165.1, 165.2	Fast track inquiry committee and date report due
Periodic	67.4, 68.5	Publication of names of persons who: a) who are subject to practice restrictions; b) are suspended; c) resign, or d) cease to be members
Periodic	61.5	Member re-admission terms and conditions
Annual	108.2, 108.3, 140.1, 141.2, 141.3, 141.4, 142.1, 143.1	Fees including due date

Council prescribed forms

Bylaw	
61.1, 61.2, 61.3, 61.4	Member application form
110.1	Registration of practice offices
108.2(a), (b) 108.3 (a), (b)	Professional Corporation initial application and renewal application
109.1 to 109.7	Limited Liability Partnership initial application and renewal application
102.1	Trust assets notification
86.1	CPD compliance declaration

Council Registration and Regulatory Policies

RP1	<p>Definitions and Deemed Receipt</p> <p>a) The definitions set out in bylaw 2.1 shall apply to these policies (policy # RP1 to RP32.1).</p> <p>Guidance: ‘Professional activity’ - It is reasonable to believe that another party is relying on an otherwise inactive member’s skills and qualifications as a Chartered Accountant where:</p> <ul style="list-style-type: none">o the member is remunerated for his or her service;o the member serves on the board or governing body of a public company or reporting issuer as contemplated by Rule 204;o the member serves on a board or governing body of a “public interest entity” such as (but not limited to) registered charities and foundations, and publicly funded education, health and social service institutions and agencies. <p>b) The provisions of bylaw 10.3 (71.2) relating to deemed receipt by a member, student or firm of notices, mailings, etc. shall apply to these policies (policy #RP1 to RP 32.1).</p> <p>(Approved September 2009)</p>
RP2	<p>Late Fee – late notification etc. - level A</p> <p>Where a member or firm does not advise, or file an application or report with, the Institute or another prescribed body as specified in bylaws:</p> <ul style="list-style-type: none">a) Bylaw 60.5 – notification of changes in member or student register information,b) Bylaw 65.3 – filing of a report with respect to matters noted in bylaw 65.1,c) Bylaw 110.3 – notification of changes in firm or practice office registration information, ord) Bylaws 108.3, 108.3 – renewal of registration of a professional corporation and notice of changes that affect the registration of a professional corporation, <p>the member or firm shall pay a late fee assessed by the Institute under bylaws:</p> <ul style="list-style-type: none">a) Bylaw 60.6b) Bylaw 65.4c) Bylaw 110.4d) Bylaw 108.8 <p>The late fee shall be seventy five dollars (\$75.00) plus GST and is due within thirty days of receipt by the member or firm of the late fee notice.</p> <p>(Approved September 2009)</p>

RP3	<p>Late Fee – late notification etc - level B</p> <p>Where a member or firm does not file or provide an application, declaration or other information to the Institute, or does not otherwise cooperate with the Institute as specified in bylaws:</p> <ul style="list-style-type: none"> a) Bylaw 65.1 – notification of the member’s bankruptcy, insolvency or any substantial writ of execution filed against the member, b) Bylaws 110.1, 110.2 – registration of a practice office. c) Bylaws 108.1, 108.2 – registration of a professional corporation. d) Bylaws 191.1, 191.2 – notification of convictions, violations, restrictions, suspensions or expulsions by courts, regulatory bodies or other provincial institutes. e) Bylaws 193.1, 193.2, 193.3 – requirement to cooperate with, or to respond in writing to the Institute. f) Bylaw 102.1 – notice regarding trust assets and certification of compliance. g) Bylaws 113.1, 115.1 – notice regarding liability insurance. h) Bylaw 86.1, 88. – CPD compliance declaration and reporting of supporting information. i) Bylaws 78.1 and 78.2 – application to train students. j) Bylaw 153.1 – compliance with request for information from a committee <p>the member or firm shall pay a late fee assessed by the Institute under bylaws:</p> <ul style="list-style-type: none"> a) Bylaw 65.4 b) Bylaw 110.4 c) Bylaw 108.8 d) Bylaw 191.4 e) Bylaw 193.5 f) Bylaw 102.2 g) Bylaw 116.2 h) Bylaw 91.1 i) Bylaw 78.4 j) Bylaw 153.2 <p>The late fee shall be one hundred fifty dollars (\$150.00) plus GST and is due within thirty days of receipt by the member or firm of the late fee notice</p> <p>(Approved September 2009)</p>
RP4	<p>Late fee – late payment of membership, practice inspection, or practice office fees</p> <p>Where a member or firm does not pay by the specified due date a fee assessed under bylaws 140.1, 141.1, 141.2, 141.3, 142.1, 143.1 or 143.2, the member or firm shall pay a ‘late fee’ assessed by the Institute under bylaw 144.1. The ‘late fee’ shall be one hundred dollars (\$100.00) plus GST, and shall be due within sixty days of the specified due date previously noted.</p> <p>(Approved September 2009)</p>

<p>RP5</p>	<p>Removal of Suspension or Practice Restriction Fee</p> <p>Where a member, student, professional corporation or firm, under bylaw 66.1:</p> <ul style="list-style-type: none"> (a) in the case of a member their membership shall be suspended; (b) in the case of a student, their registration shall be cancelled; (c) In the case of a firm, their practice office registration shall be cancelled; (d) In the case of a professional corporation, their registration shall be cancelled; <p>the member, student, professional corporation or firm shall prior to the removal of the suspension or restriction comply with the underlying bylaw and shall pay a 'reinstatement fee' assessed by the Institute under bylaw 66.1.</p> <p>The 'reinstatement fee' shall be four hundred dollars (\$400.00), plus the cost of publishing the suspension notice plus GST and shall be due within sixty days of receipt by the member, student, professional corporation or firm of the notice under bylaw 67.4 of the suspension or practice restriction under bylaw 66.4.</p> <p>(Approved September 2009)</p>
<p>RP6</p>	<p>Member and Student Information – Bylaw 60.3</p> <p>Bylaw 60.3 provides that an individual must provide certain information in his/her application for membership prior to approval. The following information shall be provided:</p> <ul style="list-style-type: none"> a) residential mailing address and telephone number, b) civic address for purposes of legal service, c) either a residential or business facsimile number (unless neither is available), d) either a residential or business email address (unless neither is available), e) employer name (unless fully retired); if self employed, legal and operating names, f) business address and telephone number, g) primary area of employment i.e. public practice, industry, government, education or other; if other, a general description must be provided, h) whether the member is engaged in the practice of public accounting, i) whether the member is engaged or employed in offering services to the public as a chartered accountant (but not the practice of public accounting), j) whether the member holds assets in trust, k) whether the member uses the CPA designation and if so, the originating American state, l) birthdate, m) education history as specified on the application form, n) firm(s) or organization(s) with which term of service was completed. <p>This information shall be used by the Institute for internal administration, registration and regulatory purposes and may be provided to another institute upon request of the other institute.</p> <p>(Approved September 2009)</p>

<p>RP7</p>	<p>Member Appeal to Council – Bylaw 67.2</p> <p>A member who wishes to appeal, under bylaw 67.2, a decision, directive or determination of the Institute (including a committee appointed or designated by Council) shall:</p> <ul style="list-style-type: none"> (a) file the appeal application in writing; (b) describe in a clear and concise manner the matter being appealed; (c) provide in a clear, concise and professional manner the reasons for the appeal; (d) sign and date the appeal. <p>The effect of the decision, directive or determination shall be in abeyance until Council issues its written decision on the appeal.</p> <p>Council, represented by a majority of Council members shall hear an appeal within sixty days of receipt of the appeal application.</p> <p>Council shall hear the appeal on an in-person basis unless the member agrees that the appeal be considered based on written submissions (i.e. documents-only basis).</p> <p>Neither the member nor the Institute shall be represented by legal counsel at an in-person hearing held to consider the appeal.</p> <p>Council may determine any one of the following:</p> <ul style="list-style-type: none"> (a) allow the initial decision, directive or determination to stand; (b) cancel the initial decision, directive or determination; (c) vary the initial decision, directive or determination. <p>Council shall issue its decision in writing with reasons within thirty days of hearing the appeal.</p> <p>(Approved September 2009)</p>
<p>RP8</p>	<p>Member and Public Notice – Bylaw 67.4</p> <p>Bylaw 67.4 provides that where a member has been suspended, whose professional practice has been restricted or a firm’s right to practice public accounting has been restricted, the secretary of the Institute shall notify the member or the firm and provide and publish notices.</p> <p>The secretary shall provide the notice to the member of the decision by the Institute or a committee appointed or designated by Council, within fifteen days of that decision, including the consequences flowing therefrom and the procedures to be followed in seeking to have the suspension or restriction removed.</p>

	<p>The secretary of the Institute shall also notify other members, other provincial institutes and the public of the suspension or restriction within thirty days after the right to appeal has expired or been exhausted. The secretary shall notify such other persons and organizations in a manner specifically prescribed by council on a case-by-case basis.</p> <p>A notice to members shall be provided in the next issue of ‘Horizons’, notwithstanding the reference to ‘within a thirty day period’ in the preceding clause.</p> <p>The notice shall be published in a newspaper distributed in the community(ies) in which the member or firm practices. Where the restriction applies to one or more practice offices of a firm, the notice shall be published in newspaper(s) distributed in the communities where the applicable practice office(s) is (are) located.</p> <p>The Institute website shall contain a visible and publicly accessible page on which all suspension and practice restriction notices are posted.</p> <p>The suspension and practice restriction notices shall be removed from the website within fifteen days after the member meets the requirements of bylaw 66.2.</p> <p>All notices shall include the name of the member or firm.</p> <p>‘Notify’ and ‘provide notice to’ have the same meaning.</p> <p>Notices shall be in writing.</p> <p>(Approved September 2009)</p>
RP 9	<p>Member and Public Notice – Bylaw 68.1</p> <p>Bylaw 68.1 provides that where a member has resigned, the secretary of the Institute shall provide a notice.</p> <p>The notice to members shall indicate that the member has resigned in good standing and shall be provided in the next issue of <i>Horizons</i>, which in turn will be posted on the Institute’s website for a period of one year in order to make the information available to the public.</p> <p>(Approved September 2009)</p>
RP 10	<p>Bylaw 165.1 Report and Student de-registration notice – Bylaws 165.1, 165.2</p> <p>Bylaw 165.2 provides that the committee designated by Council under bylaw 165.1 shall issue a report. The report shall be provided to the member, student or firm and Council within fifteen days of the committee’s determinations under bylaw 165.1.</p> <p>Upon the cancellation of the registration of a student under bylaw 165.1, the secretary-treasurer shall, once an appeal</p>

	<p>under bylaw 67.1, if any, has been concluded:</p> <ul style="list-style-type: none"> (a) notify the person whose name has been removed from the student register, of that fact, the consequences flowing therefrom and the procedures to be followed in seeking to be reregistered as a student; and (b) notify such other persons and organizations as specifically prescribed by council on a case-by-case basis. <p>(Approved September 2009)</p>
RP11	<p>Registration of Public Practice Offices – Bylaw 110.1</p> <p>As specified in bylaw 110.1, a member or firm must register each practice office with the Institute prior to commencing the practice of public accounting from that office. The firm must also designate a member(s) who is (are) accountable to the Institute for the conduct of the firm and each practice office.</p> <p>The member or firm shall apply for registration of a practice office by completing the form appended to this policy. Each registration form shall contain the following information:</p> <ul style="list-style-type: none"> a) firm name, b) practice office address, phone and facsimile numbers, c) practice office initial registration date, d) for designated members: name, mailing address, direct telephone number and email address, e) practice office and firm classification, f) professional liability insurance: insurer, policy number, policy effective and expiry dates, coverage amount, g) partners engaged in the practice of public accounting, h) number of persons engaged, employed or contracted for service in the practice of public accounting, i) related business or practice: operating name, legal name, nature of product or service, j) related business or practice: designated member – name, mailing address, direct telephone number and email address. <p>The member or firm shall advise the Institute of:</p> <ul style="list-style-type: none"> (a) any changes in the information contained in the application as the changes occur; (b) numbers of partners, employees, and contractors engaged or employed each year in the practice of public accounting in each practice office during the year (updates provided annually in conjunction with the payment of practice office fees under bylaw 143.1), (c) date practice office closed. <p>(Approved September 2009)</p>
RP12 O/S	
RP13	<p>CPD – Verifiable and Unverifiable Professional Development – Bylaw 85.3</p> <p><u>VERIFIABLE LEARNING ACTIVITIES:</u> COURSES</p> <ul style="list-style-type: none"> • Participation in courses, conferences and seminars • Organized employer-based in-house training sessions

	<p>FORMAL STUDY</p> <ul style="list-style-type: none"> • Formal study (leading to a degree or diploma) • Professional re-examination or formal testing • Self-study involving successful completion of an examination or leading to a designation <p>PUBLICATIONS</p> <ul style="list-style-type: none"> • Published professional writing or academic writing • Writing technical articles, papers or books <p>PRESENTATIONS</p> <ul style="list-style-type: none"> • Teaching a course or CPD session in an area that is relevant to a professional role • Participation as a speaker in conferences, briefing sessions or discussion groups <p>RESEARCH</p> <ul style="list-style-type: none"> • Research or study projects in areas that expand the professional knowledge of the member and that result in presentations, reports or similar documentation • Research, including reading professional literature or journals for a specific application in a professional role • Participation and work on technical committees or formal study groups <p><u>UNVERIFIABLE LEARNING ACTIVITIES:</u></p> <p>SELF STUDY</p> <ul style="list-style-type: none"> • On-the-job training for new software, systems, procedures or techniques for application in a professional role • Self-study that does not involve an examination or other objective certification of completion, such as conference reference material or self-study CDs • Casual reading of professional journals or magazines that is not part of research for a specific application in a professional role <p>(Approved September 2009)</p>
RP14	<p>CPD – Exemptions and non-resident reporting – Bylaw 90.1</p> <p><u>Overall Exemption</u></p> <p>A member who is “on leave from the workforce”, “retired” or “inactive”, and is no longer involved in any professional activity, should be exempt from the minimum CPD requirements.</p> <p><u>Specific Guidance on Volunteer Roles</u></p> <p>This concept becomes important when dealing with a member who might otherwise be “retired” or “on leave”, but who continues to serve on a board or other similar body with governance and oversight responsibilities. There</p>

are three levels of reliance on a members' skills as a Chartered Accountant that must be considered.

1. It is reasonable to believe that another party is relying on an otherwise inactive member's skills as a Chartered Accountant :
 - where the member is remunerated for his or her service;
 - where the member serves on the board or governing body of a public company or reporting issuer as contemplated by Rule 204; or
 - where the member serves on a board or governing body of a "public interest entity" such as (but not limited to) registered charities and foundations, and publicly funded education, health and social service institutions or agencies.

Members in these roles are required to meet the same minimum standard that is required of all members.

2. It is reasonable to believe that diminished reliance by another party on an otherwise inactive member's skills as a Chartered Accountant may exist where the member fills a volunteer role (other than those described above) which involves signing financial statements, information returns or other government filings, grant applications or similar documents.

A member in such a role is required to complete a minimum of 60 hours of learning activities over three years, where all or a portion of those learning activities may be unverifiable.

3. Members who volunteer in roles that do not involve any reliance on the member's skills as a CA should be exempt from the minimum CPD requirements.

Specific Exemptions

Retired

A member who is retired or inactive and is no longer involved in any professional activity, paid or not, should be exempt from the minimum CPD requirements.

Caregiver Leave

A member who is "on leave from the workforce" to care for a child or children or a family member with a critical terminal or chronic medical condition, or for a personal medical disability, or who otherwise qualifies for special consideration; and is no longer involved in any professional activity, paid or not, should receive an exemption of up to one year from the minimum CPD requirements. If the leave extends to a period of longer than one year, those members who have not completed the minimum requirements while on leave must submit a plan to rebuild the competencies that are necessary to enable them to reintegrate into the workforce.

Other Special Circumstances

Consideration of waivers for members in other special circumstances should be governed by the principle that exemptions should only be considered where the member is not involved in any professional activity.

No Exemption

Education Leave

A member who is on leave in order to pursue further education on a full- or part-time basis should not receive any exemption from the minimum CPD requirements.

Financial Hardship

A member who qualifies for a reduction of waiver or annual membership fees due to financial hardship should not normally receive any exemption from the minimum CPD requirements.

Member Recently Admitted

A member who has recently been admitted by examination or completion of his or her period of experience should not receive any exemption from the minimum CPD requirements.

Non resident members

A member who holds non-resident membership in another Canadian jurisdiction(s) or in Bermuda should be required to report compliance with CPD requirements in the jurisdiction where he or she holds prime membership.

Where a PICA/Ordre/Bermuda chooses to collect compliance information related to non-prime members, that information should be shared upon request among the PICAs/Ordre/Bermuda, unless the PICA/Ordre/Bermuda is required by legislation to obtain compliance reports directly from its individual members.

An out-of-country non-resident member who holds membership in another recognized society (a recognized society meaning one that has been recommended by the International Qualifications Appraisal Board) which has CPD requirements substantially similar to those of his or her PICA/Ordre/Bermuda, should be required to file an annual declaration that he or she has met the requirements of that recognized society, unless the PICA/Ordre/Bermuda is required by legislation to obtain compliance reports directly from its individual members.

Where membership in the recognized society does not require the CA to meet the same minimum standards as the member's PICA/Ordre/Bermuda, the member should comply with the minimum standards and reporting requirements of his or her PICA/Ordre/Bermuda.

	<p>Where the out-of-country non-resident member is not also a member of a recognized society, the non-resident member should be required to meet the same minimum standards and file the same CPD report as other members of the PICA/Ordre/Bermuda where he/she is a prime member.</p> <p>(Approved September 2009)</p>																								
RP15	<p>CPD – Compliance deadline and form</p> <p>Bylaw 86.1 provides that a member shall submit a compliance declaration stating whether the requirements for minimum CPD as specified in bylaw 85.2 have been met.</p> <p>The form for the compliance declaration is as follows:</p> <table border="1" data-bbox="430 535 1764 1291"> <thead> <tr> <th data-bbox="430 535 1407 673"></th> <th data-bbox="1407 535 1575 673">Current Year</th> <th data-bbox="1575 535 1764 673">3 Year Rolling January 1 to December 31</th> </tr> </thead> <tbody> <tr> <td data-bbox="430 673 1407 803"> <p>I COMPLY with the established CPD requirements</p> <p>NOTE: Use back to list all verifiable requirements</p> </td> <td data-bbox="1407 673 1575 803"></td> <td data-bbox="1575 673 1764 803"></td> </tr> <tr> <td data-bbox="430 803 1407 868"> <p>I AM EXEMPT from the CPD requirements for the following reasons:</p> </td> <td data-bbox="1407 803 1575 868"></td> <td data-bbox="1575 803 1764 868"></td> </tr> <tr> <td data-bbox="430 868 1407 933"> <p>- I reside outside of Saskatchewan and belong to another provincial Institute or foreign accounting body. Indicate province _____.</p> </td> <td data-bbox="1407 868 1575 933"></td> <td data-bbox="1575 868 1764 933"></td> </tr> <tr> <td data-bbox="430 933 1407 998"> <p>- Retired</p> </td> <td data-bbox="1407 933 1575 998"></td> <td data-bbox="1575 933 1764 998"></td> </tr> <tr> <td data-bbox="430 998 1407 1063"> <p>- Caregiver</p> </td> <td data-bbox="1407 998 1575 1063"></td> <td data-bbox="1575 998 1764 1063"></td> </tr> <tr> <td data-bbox="430 1063 1407 1128"> <p>- Medical Leave</p> </td> <td data-bbox="1407 1063 1575 1128"></td> <td data-bbox="1575 1063 1764 1128"></td> </tr> <tr> <td data-bbox="430 1128 1407 1291"> <p>I DO NOT COMPLY with the established CPD requirements</p> <p>NOTE: A letter must be enclosed explaining the reason for non-compliance, circumstances and plans/timelines to address this shortfall</p> </td> <td data-bbox="1407 1128 1575 1291"></td> <td data-bbox="1575 1128 1764 1291"></td> </tr> </tbody> </table> <p>The member shall submit a declaration within 45 days following each calendar year.</p> <p>(Approved February 2010)</p>		Current Year	3 Year Rolling January 1 to December 31	<p>I COMPLY with the established CPD requirements</p> <p>NOTE: Use back to list all verifiable requirements</p>			<p>I AM EXEMPT from the CPD requirements for the following reasons:</p>			<p>- I reside outside of Saskatchewan and belong to another provincial Institute or foreign accounting body. Indicate province _____.</p>			<p>- Retired</p>			<p>- Caregiver</p>			<p>- Medical Leave</p>			<p>I DO NOT COMPLY with the established CPD requirements</p> <p>NOTE: A letter must be enclosed explaining the reason for non-compliance, circumstances and plans/timelines to address this shortfall</p>		
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