

Report to Council from the Bylaws Committee

Section A – Bylaw Numbering

Council approved a wall to wall review of the bylaws by the Bylaws Committee. This included renumbering of the bylaws into more effective sections.

Below is the number map showing the new numbers and current bylaw numbers for reference.

Bylaw Renumbering	
New Numbers	Old Bylaws
A. Introductory & General Provisions 1-9	
1	1
2	2
3	3
4	4
5	5
6-9 blank	
B. Organizations 10-59	
<i>B.1 Member Meeting</i>	
10	36
11	41
12	42
13	43
14	44
15	45
16	46
17	47
18	48
19-20 blank	
<i>B.2 Council</i>	
25	21
26	22
27	23
28	24
29	25
30-34 blank	

New Numbers	Old Bylaws
<i>B.3 Officers</i>	
35	26
36	74(3)
37	75
38-44 blank	
<i>B.4 Associations</i>	
45	58
46	59
47-49 blank	
<i>B.5 Banking & Investments</i>	
50	74(1), (2)
51-54 blank	
<i>B.6 Auditor</i>	
55	27
56-59 blank	
C. Members and Membership 60-169	
<i>C.1 Membership</i>	
60	11
61	12
62	13
63	14
64	16
65	17
66	19
67	20
68	15
69	blank
70	61
71	new
72-74 blank	
<i>C.2 Education, experience & evaluation</i>	
75	900
deleted	901
76	903
77	905
78	906
79-84 blank	

New Numbers	Old Bylaws
<i>C.3 Continuing Professional Development</i>	
85	801, 802, 803
86	804
87	805
88	806
89	808
90	810
91	807
92	811
93	812
94-99 blank	
<i>C.4 Trust Assets Administration</i>	
100	650
101	651, 652, 653, 654, 655, 656, 657, 658, 659
102	660
103	661
104	662
105-107 blank	
<i>C.5 Professional Liability & Limited Liability Partnership</i>	
108	64
109	65
<i>C.6 Members in Public Practice</i>	
110	63
111	701
112	702
113	703
114	704
115	705
116	706
117	707
118	401
119	402
120	403
121	404
122	405
123	406
124	407

New Numbers	Old Bylaws
125	408
126	409
127-139 blank	
<i>C.7 Dues & Assessments</i>	
140	67
141	68
142	69
143	70
144	71
145-149 blank	
D. Committees 150-174	
<i>D.1 General</i>	
150	52
151	51
152	53 (new)
153	new
154 blank	
<i>D.2 Practice Appraisal</i>	
155	601
156	602
157	603
158	604(2)
159	605
160	606
161	607
162	608
163-164 blank	
<i>D.3 Registration</i>	
165	18
166 blank	
<i>D.4 Fees & Services Review</i>	
167	94
168	95 (delete)
169	96
170	97
171 blank	

New Numbers	Old Bylaws
<i>D.5 Decision Review Committee</i>	
172	new
173	new
174 blank	
E. Complaints & Discipline 175-189	
175	77
176	78
177	79
178	80
179	81
180	82
181	83
182	84
183	85
184	86
185	new
186-189 blank	
F. Standards of Professional Conduct	
190	101
191	102
192	103
193	104
200	200s
300	300s
500	500s

Section B – Bylaw Changes

A. Members and Membership

C.1 Membership

- 60.1 Subject to the Act and the bylaws, the membership of the Institute consists of those persons who are members of the Institute in good standing at the date of the first enactment of these bylaws and such other persons as are thereafter admitted in accordance with the Act and the bylaws, and who in every case continue in good standing. [April 2009]
- 60.2 The register of members ~~and students~~ that is maintained in accordance with section 16 of the Act shall contain the following information ~~with respect for to~~ each member ~~and student~~:
- (a) full legal name;
 - (b) date admitted to membership;
 - (c) other Institutes of which the person is a member; and
 - (d) whether engaged or employed in practice of public accounting. [February 2010]
- 60.3 An individual making an application for membership in the Institute shall provide the information set out in bylaw ~~60(2) 60.2~~ and as prescribed by Council prior to approval of ~~his/her~~ their membership by Council. [February 2010]
- 60.4 The register of students that is maintained in accordance with Section 16 of the Act shall contain the following information for each student:
- (a) full legal name;
 - (b) date registered as a student; and
 - (c) name of the CA Training Office.
- 60.4-5 Each member ~~or student~~ shall advise the Institute or each student shall advise CASB in writing within thirty (30) days of any changes to the information specified in bylaws ~~60(2)60.2 or 60.4~~ and as prescribed by Council under bylaw 60(3) 60.3. [February 2010]
- 60.5-6 A member or student who fails to comply with bylaw ~~60(4)60.5~~ shall pay a late fee as prescribed by Council. [February 2010]
- 61.1 ~~Council may by resolution admit to membership of the Institute any person of good moral character who is recommended for admission by two members of the Institute, has completed a declaration of such form as council may determine, and who:~~ Council may approve the admission to membership of the Institute a person of good moral character who:
- ~~(a)(c)~~ (a) has completed a membership application and declaration form as specified by Council;
 - (b) is recommended for membership by two members of the Institute; and
 - (i) is a student who has been successful in the CASB program including the uniform evaluation, and who has completed the prescribed experience, or
 - (ii) is a student of a provincial ~~institute-Institute~~ and having passed the uniform evaluation is unable to become a member of that ~~institute-Institute~~ due to any legal restriction of that province or territory which is not also a legal restriction of Saskatchewan with respect to membership and whose professional experience is satisfactory to the ~~council~~ Council; ~~or~~

61.2 Council may approve the admission to membership of the Institute a person of good moral character who:

- (a) has completed a membership application and declaration form as specified by Council;
- (b) is recommended for membership by two members of the Institute; and
- (b)(c) is a member in good standing of a provincial ~~institute~~-Institute and whose professional qualifications and experience are satisfactory to the ~~council~~Council; ~~or~~

61.3 Council may approve the admission to membership of the Institute a person of good moral character who:

- (a) has completed a membership application and declaration form as specified by Council;
- (b) is recommended for membership by two members of the Institute;
- (ii)(c) has obtained ~~a minimum~~-aggregate experience in public accounting ~~equivalent in amount to the requirement as~~ prescribed by the ~~Institute~~Council. ~~An applicant for membership under this bylaw who has not obtained such experience is required to obtain, prior to being admitted to membership, a period of prescribed practical experience such that the aggregate of acceptable public accounting experience is equivalent to the requirement prescribed by the Institute; and~~
- (iii)(d) has passed ~~such~~ examinations as ~~may be~~-prescribed by ~~council~~Council; ~~and~~
- (e)(e) (i) — at the time of filing an application with the Institute,
 - A-(i) holds a CPA certificate issued by one of the ~~54~~ state boards of accountancy ~~complaint with the federal Uniform Accountancy Act~~ in the United States of America which makes similar provision to allow a person who holds a valid CA designation granted by the Institute to obtain the CPA certificate granted by that state board;
 - B-(ii) has obtained the CPA certificate as a result of passing the U.S. Uniform CPA Examination while the individual was a resident in the United States; and
 - C-(iii) has acquired qualifying accounting experience acceptable to the Institute while the individual was resident in the United States. Qualifying accounting experience means that an individual must have acquired in the United States at least two years of public or other accounting experience acceptable to the Institute.

~~An individual who does not fulfil all of these requirements shall not be eligible to apply for membership under this bylaw.~~

61.4 Council may approve the admission to membership of the Institute a person of good moral character who:

- (a) has completed a membership application and declaration form as specified by Council;
- (b) is recommended for membership by two members of the Institute;
- (ii)(c) has obtained ~~a minimum~~-aggregate experience in public accounting ~~equivalent in amount to the requirement as~~ prescribed by the ~~Institute~~Council; ~~An applicant for membership under this bylaw who has not obtained such experience is required to obtain, prior to being admitted to membership, a period of prescribed practical experience such that the aggregate of acceptable public accounting experience is equivalent to the requirement prescribed by the Institute; and~~
- (iii)(d) has passed ~~such~~ examinations as ~~may be~~-prescribed by ~~council~~Council; ~~and~~
- (d)(e) (i) — at the time of filing an application with the Institute;
 - A-(i) is a member of an organization outside Canada, except for the United States of America, having similar objects to the Institute, and ~~council~~Council considers the standard attained by the individual for admission to such organization to be acceptable in lieu of the uniform evaluation of the Institute;

- ~~B-(ii)~~ has obtained membership in the organization as a result of meeting that organization's requirements while the individual was a resident in the organization's country; and
- ~~C-(iii)~~ has acquired two years of qualifying accounting experience acceptable to the Institute while the individual was resident in that country. ~~Qualifying accounting experience means that an individual must have acquired in that country at least two years of public or other accounting experience acceptable to the Institute.~~

~~An individual who does not fulfil all of these requirements shall not be eligible to apply for membership under this bylaw.~~

61.5 Council may approve the readmission to membership of the Institute, a person of good moral character who had been a member prior to being expelled from membership or having their membership cancelled and who:

- (a) _____ has completed a membership application and declaration form as specified by Council;
- (b) _____ is recommended for membership by two members of the Institute; and
- (c) _____ satisfies other terms and conditions as prescribed by Council.

61.26 An applicant pursuant to paragraphs (b), (c) and (d) of clause (1) shall advise council if they~~A person making an application for membership under bylaws 61.1, 61.2, 61.3, 61.4 or 61.5 shall advise the Institute at the time of their application whether they:~~

- ~~(a) have been convicted of a criminal or similar offence; or,~~
- ~~(b) have pleaded guilty or been found guilty of violating the provisions of any of the securities acts or regulations in any jurisdiction.~~

~~provided that if the applicant is a member of a provincial institute and has advised that institute of the conviction, guilty plea or the finding of guilt, council need not be advised.~~

False or misleading applications

61.7 Each person who applies to become a member under bylaws 61.1 to 61.5, or who registers as a student under bylaw 75.1 shall not sign or associate with any letter, report, statement or representation relating to the application for admission or re-admission to membership, or relating to their application for registration or re-registration as a student, which, the applicant knows, or should know, is false or misleading.

61.8 Upon receipt of information that indicates that a member or student may have failed to comply with bylaws 61.6 or 61.7, the Institute shall refer to the matter to the Registration Committee under bylaw 165.1 for review and determination.

~~6263.1~~ Any~~A~~ member in good standing who has rendered meritorious service may by a two-thirds vote of ~~e~~Council be admitted as a fellow of the Institute.

~~6263.2~~ Any~~A~~ deceased member who during their lifetime was in good standing and who rendered meritorious service may by a two-thirds vote of ~~e~~council~~Council~~ be admitted as a fellow posthumously.

63.3 A member who has been admitted as a fellow under bylaw 63.1 and who ceases to be a member in good standing shall by a two-thirds vote of Council cease to be a fellow of the Institute.

~~6362.1~~ Every member shall ~~be entitled to~~ receive a certificate of membership which shall be in ~~such a form as~~ such a form as prescribed by e~~Council may determine~~ and, ~~subject to the terms of these bylaws, to may~~ hold the certificate as long as the member remains a member in good standing.

~~6362.2~~ Membership certificates shall remain the property of the Institute, and in the event of termination or suspension of membership for any reason other than death, the certificate shall be returned to the Institute.

6362.3 All membership certificates shall be under the seal of the Institute signed by the persons holding the offices of the president-chair or a vice-president and the secretary-treasurer.

64.1 Where a member ~~or with regard to a member~~:

(a) is declared to be a mentally disordered person or incapable of managing their affairs pursuant to any law in Canada, ~~or~~

~~(b) a Certificate of Incompetence is issued or any document of similar effect is issued pursuant to any law in Canada, or~~

~~(e)~~(b) is admitted or detained in a facility pursuant to the provisions of The Mental Health Services Act (Saskatchewan), or any similar law in Canada, ~~or~~

a 'regulatory suspension' shall apply to the member upon the date of the ~~Declaration~~declaration, ~~Certificate of Incompetence~~, or date of admission to or detention in a facility.

[April 2009]

64.2 Council shall accept as conclusive proof, the following:

(a) a certified copy of a Court Order or a Declaration pursuant to the provisions of The Mentally Disordered Persons Act (Saskatchewan), or pursuant to any similar law in Canada, ~~or~~

(b) a certified copy of a Certificate of Incompetence issued pursuant to the provisions of The Mental Health Services Act (Saskatchewan), or a document of similar effect pursuant to any similar law in Canada, ~~or~~

(c) a certified copies copy of the Certificate or Certificates required pursuant to The Mental Health Services Act (Saskatchewan) ~~that resulted in the admission or detention of the person~~ or similar documents of similar effect pursuant to any similar law in Canada, ~~that resulted in the admission or detention of the person.~~

64.3 Where a person is suspended pursuant to bylaw ~~64(1)~~64.1 and:

(a) the person has been declared by a court to be of sound mind and capable of managing their affairs pursuant to the provisions of The Mentally Disordered Persons Act (Saskatchewan) or any similar law in Canada, ~~or~~

(b) a Certificate of Competence has been issued pursuant to the provisions of The Mental Health Services Act (Saskatchewan) or any similar document pursuant to any similar law in Canada for the person, ~~or~~

(c) the person has been released from the facility pursuant to The Mental Health Services Act (Saskatchewan) or any similar law in Canada, ~~or~~

Council may reinstate that person as a member on terms and conditions as prescribed by Council.

[April 2009]

65.1 A member, student, professional corporation, or firm shall advise the Institute, in writing, within ~~fifteen~~ thirty (30) days if the member, student, professional corporation, or firm:

(a) has made an assignment or a proposal pursuant to the Bankruptcy and Insolvency Act (Canada); ~~or~~

(b) has been served with a petition pursuant to the Bankruptcy and Insolvency Act (Canada); ~~or~~

(c) has been found guilty of violating the provisions of the Bankruptcy and Insolvency Act (Canada) ~~and has not successfully appealed such conviction within the period allowed therefor~~ and not withstanding whether the person has filed or may file an appeal; or

- (d) has any ~~substantial~~ Writ of Execution ~~filed against~~ issued by a court in Canada relating to a debt of the ~~said~~ member, student ~~or firm~~ professional corporation or firm in the amount exceeding one thousand dollars which has remained unsatisfied based on a final judgment, which has remained ~~unsatisfied~~ for a period of fifteen (15) days from the date of personal service of a filed copy of the Writ of Execution; ~~or.~~

[April 2009]

~~65.2~~ Upon receipt by the Institute of the notification from the member, student, professional corporation or firm referred to in bylaw 65.1 or upon receipt of other information that indicates any of the clauses (a) to (d) of bylaw 65.1 may apply to a member, student, professional corporation or firm, the Institute shall refer the matter to the Registration Committee for review and determination under bylaw 165.1.

~~65.2-3~~ The member, student, professional corporation or firm ~~who has notified the Institute pursuant to 65(1) to whom bylaw 65.1 applies~~ shall prepare a written report, ~~and submit the report to the Institute within thirty days of notifying the Institute,~~ setting out:

- (a) the background leading to and the circumstances surrounding the financial difficulty;
- ~~(b)~~(c) the member's, student's, professional corporation's or firm's ability to continue practicing their profession;
- ~~(e)~~(b) the member's, student's, professional corporation's or firm's personal financial circumstances and means of livelihood; ~~and~~
- ~~(d)~~ any other information requested by the Registration Committee for the purpose of its review under bylaw 165.1; and
- ~~(d)~~(e) any other information that ~~may be appropriate in proceeding with the~~ the member, student, professional corporation or firm considers relevant to the review and investigation determination by the 'Registration' Committee.

[April 2009]

The member, student, professional corporation or firm shall submit the report to the Institute within thirty (30) days of the earlier of:

- (i) the date of the notification to the Institute under bylaw 65.1, or
(ii) the receipt of the request for the report from the Institute.

~~65.3~~ Upon receipt of the report referred to in 65(2), ~~or upon the expiry of the thirty days referred to in 65(2),~~ the Institute shall refer the matter to a committee designated by Council under bylaw 160(1).

[April 2009]

65.4 A member, student, professional corporation or firm who fails to comply with bylaws ~~65(1)65.1~~ or ~~65(2)65.3~~ shall pay a late fee as prescribed by Council.

[April 2009]

66.1 Except as specifically provided in bylaw 165.1, where a member, student, professional corporation or firm ~~that~~:

- (a) has not paid a late fee assessed by the Institute under these bylaws within thirty (30) days of notice of late fee; or
- (b) has not complied with the bylaw underlying the assessment of the late fee within thirty (30) days of the date on which compliance was first required;

~~shall have a 'regulatory suspension' applied or in the case of a firm, have its professional practice restricted;~~

the following shall apply:

- (i) in the case of a member their membership shall be suspended;
(ii) in the case of a student, their registration shall be cancelled;

- (iii) In the case of a firm, their practice office registration shall be cancelled;
- (iv) In the case of a professional corporation, their registration shall be cancelled
until the time they comply with applicable bylaws.

[April 2009]

66.2 A member, student, professional corporation or firm that:

- (a) has been suspended; or
- ~~(b) has its professional practice restricted; or~~
- ~~(c) has its public accounting practice restricted under bylaw 116(1)~~
- (b) has their registration cancelled

under the bylaws and that complies with the bylaw(s) underlying the ~~practice restriction or~~ regulatory ~~suspension suspension or registration cancellation~~ and pays ~~a late all~~ fees prescribed by Council within sixty (60) days of the notice of the ~~practice restriction or the suspension or registration cancellation~~, shall have ~~the suspension and practice restriction removed its membership or registration reinstated.~~

[April 2009]

~~66.3-4~~ Except as otherwise provided in the Act or the bylaws, where a bylaw provides that:

- (a) a late fee be assessed;i
- ~~(b) a member's or firm's professional practice be restricted; or a student's registration be cancelled;~~
- (c) a firm's practice office practice of public accounting be restricted registration be cancelled; or
- (d) a professional corporation's registration be cancelled;

due to failure to comply with a bylaw, that determination shall be made by the Institute.

[April 2009]

66.4-5 The determination whether a member, student, professional corporation or firm has complied with the requirements of bylaw ~~66(2)-66.2~~ and that: membership or registration be reinstated shall be made by the Institute.

- ~~(a) a regulatory suspension be removed; or~~
- ~~(b) a practice restriction be removed~~
- ~~shall be made by the Institute.~~

[April 2009]

66.5-3 Where a bylaw provides that a regulatory suspension be applied to the member, the matter shall be referred to Council for determination.

[April 2009]

67.1 A member, student, professional corporation or firm that, as a result of the application of the bylaws;

- ~~(a) has been assessed a late fee;~~
- ~~(b) has been suspended as a member or student;~~
- ~~(c)(a) has its their professional practice or professional activities restricted under bylaw 165.1; or~~
- ~~(d) has its public accounting practice restricted under bylaw 116(1)~~

(b) has their registration as a student cancelled under bylaw 66.1;

(c) has its practice office registration cancelled under bylaw 66.1, 116.1 or 165.1; or

(d) has its professional corporation registration cancelled under bylaw 66.1 or 165.1;

shall have a right to appeal to Council ~~of any said~~ determination by the Institute ~~or a committee appointed or designated by Council.~~

{April 2009}

67.2 The appeal to Council shall be in writing and include information as prescribed by Council and shall be delivered to the Institute within sixty (60) days of receipt by the member, student, professional corporation or firm, of the notice of ~~late fee, suspension or~~ professional practice restriction, professional activities restriction or registration cancellation.

{April 2009}

67.3 The right of appeal specified in bylaw ~~67(4)~~67.1 shall not apply to:

(a) the recommendation of the Professional Conduct Committee contained in the report to the Discipline Committee under subsection 20(2) of the Act;

(b) the determination of the member's guilt under subsection 22(3) of the Act; or

(c) an order under Section 23 of the Act.

{April 2009}

67.4 Where a member, student, professional corporation or firm:

(a) has been suspended;

~~(b) has its professional practice restricted; or~~

~~(c) has its public accounting practice restricted under bylaw 116(1)~~

(b) has their professional practice or professional activities restricted under bylaw 165.1;

(c) has their registration as a student cancelled under bylaw 66.1;

(d) has its practice office registration cancelled under bylaw 66.1, 116.1 or 165.1; or

(e) has its professional corporation registration cancelled under bylaw 66.1 or 165.1;

the secretary shall notify the member, student, professional corporation or firm as prescribed by Council. The secretary shall publish a notice of suspension, ~~or practice~~ or professional activity restriction, or registration cancellation as prescribed by Council, after the right to appeal has been exhausted or has expired.

{April 2009}

~~67.5~~68.5 Where a member has resigned, the secretary shall provide a notice of the ~~cessation-cancellation~~ of membership as prescribed by Council.

{April 2009}

~~67.6~~5 Bylaws ~~67(4)~~67.4 and ~~67(5)~~68.5 shall not ~~supercede~~supersede the terms of ~~ana discipline~~ order issued under ~~sub~~section 23~~(4)~~ of the CA Act.

{April 2009}

~~67.7~~ Upon application, a person that has been expelled from membership or that has had their name removed from the Institute's member register under the bylaws shall be readmitted to membership on terms and conditions as prescribed by Council.

{April 2009}

USE OF CERTIFIED PUBLIC ACCOUNTANT DESIGNATION

~~6870.1~~ The ~~secretary-treasurer-Chief Executive Officer or their designate~~ may authorize a member to use the designation "Certified Public Accountant" or the initials "CPA" ~~or any designation, title, name, description, abbreviation, letter or symbol representing that designation or those initials, alone or in combination with any other designation, title, name, description, abbreviation, letter, symbol or initials, that represents expressly or by implication that the member is a certified public accountant if the member provides to the secretary-treasurer upon initial application by a member and thereafter upon renewal of the member's CPA license or permit issued by the applicable jurisdiction in the United States where the member provides:~~

- ~~(a) satisfactory evidence of having a current CPA certificate from the United States of America that they are a member in good standing in the applicable jurisdiction in the United States of America; and~~
- ~~(b) a completed application in the form prescribed by the council Council and pays the application fees prescribed by the council Council; and~~
- ~~(c) an undertaking to immediately notify the secretary-treasurer if the member is no longer in good standing with or has had their membership revoked by the applicable CPA jurisdiction in the United States of America.~~

~~An application, after the initial application, shall be made at least once every three years.~~

~~6870.2~~ A member whose application is approved under ~~subsection (1) bylaw 70.1~~ must use the designation "Certified Public Accountant" or the initials "CPA" only:

- ~~(a) when accompanied by and following "Chartered Accountant" or "CA"; and~~
- ~~(b) when the designation also discloses the name of the applicable CPA jurisdiction in the United States of America in the following manner: "Chartered Accountant, Certified Public Accountant (State)", "CA, CPA (State)", as applicable.~~

~~68.3~~ A person who has a current CPA certificate from the United States of America but who is not a member may not use the designation "Certified Public Accountant" or "Certified Public Accountant (State)" or the initials "CPA" or "CPA (State)".

~~68.4~~ The use of the designation "Certified Public Accountant" or the initials "CPA" authorized under ~~subsection (1)~~ continues if the member annually provides to the secretary-treasurer:

- ~~(a) satisfactory evidence of having a current CPA certificate from the United States of America;~~
- ~~(b) a completed annual filing in the form prescribed by the council and pays the annual fees prescribed by the council; and~~
- ~~(c) an undertaking to immediately notify the secretary-treasurer if the member is no longer in good standing with or has had their membership revoked by the applicable CPA jurisdiction in the United States of America.~~

~~6870.53~~ Authorization for the use of the designation "Certified Public Accountant" or the initials "CPA" granted under ~~subsection (1) bylaw 70.1~~ shall immediately be revoked and the member shall discontinue use of such designation or initials as soon as the member is no longer in good standing with or has had their membership revoked by the applicable CPA jurisdiction in the United States of America.

~~68.1~~ Where a member wishes to resign their membership in the Institute, the member shall submit the request in writing. The request shall contain the information as prescribed by Council and shall be accompanied by the member's membership certificate.

~~Where the certificate is not available for return to the Institute, the member shall provide an affidavit in the form prescribed by Council.~~

~~6968.42~~ Council ~~may~~shall not accept an application from a member to resign from membership ~~unless~~where:

- (a) the member's practising unit is the subject ~~of a practice inspection or to~~ a practice re-inspection as specified under bylaw 156.1 or has been notified of a practice inspection under bylaw 159.1;
- (b) the member's professional conduct is
 - (i) the subject of an investigation by the ~~professional~~Professional ~~conduct~~Conduct ~~committee~~Committee, or
 - (ii) the subject of a complaint made by the ~~professional~~Professional ~~conduct~~Conduct ~~committee~~Committee; under section 20 of the Act;
- (c) the member has not fully complied with an order of the ~~discipline~~Discipline ~~committee~~Committee or ~~council~~ a directive of Council; or
- (d) the member is in arrears in respect of any Institute fee.

~~6968.23~~ Council may ~~impose~~approve conditions which must be satisfied by the member before an application to resign is accepted.

~~6968.34~~ A resignation shall take effect on the day set by ~~council~~Council.

~~69.4~~ ~~An individual whose membership ceases pursuant to clause (1) herein may be readmitted upon such terms as the council may determine.~~

~~71.1~~ Unless otherwise specifically provided in the Act or bylaws, any document, including any notice, letter or form, required to be given or sent to a member, student, professional corporation or firm by the Institute pursuant to the Act or bylaws, may be delivered:

- (a) personally to the member, student, professional corporation or firm;
- (b) by mail, addressed to the member, student, professional corporation or firm at their last designated mailing address, or if no address has been designated, at the last address appearing in the records of the Institute, if any;
- (c) where a facsimile number has been designated by the member, student, professional corporation or firm, by facsimile transmission addressed to them at that designated facsimile number;
- (d) where an electronic address has been designated by the member, student, professional corporation or firm, by electronic transmission addressed to them at that designated electronic address; or
- (e) where a street address has been designated by the member, student, professional corporation or firm, by courier addressed to their designated street address.

~~71.2~~ A document shall be deemed to be received by the member, student, professional corporation or firm:

- (a) on the day it is personally delivered;
- (b) on the tenth calendar day after the day it is mailed;
- (c) on the business day next following the day of the facsimile transmission;
- (d) on the business day next following the day of electronic transmission; or
- (e) on the business day next following the day of delivery by courier.

~~71.3~~ Unless otherwise specifically provided in the Act or bylaws, any documents, including any notice, letter or form, required to be given or sent to the Institute by a member, student, professional corporation or firm

pursuant to the Act or bylaws may be delivered personally, by mail, facsimile, electronic transmission, courier or any electronic medium by which the Institute is able to receive data, provided that;

(a) anything required to be in a form prescribed by the Council is in such form;

(b) anything required to be signed is signed; and

(c) anything required to be received at the Institute within a prescribed time or by a prescribed date is delivered by the member, student, professional corporation or firm within said time or by said date.

72-74 left blank

D. Committees

D.1 General

150.1 ~~Subject to the Act and to bylaws, council~~ Council annually shall select and appoint the members ~~of at least and chairs of~~ the following committees for the term specified by Council:

(a) the ~~d~~Discipline ~~e~~Committee,

(b) the ~~b~~Bylaws ~~e~~Committee,

(c) the ~~f~~Fees and ~~s~~Service ~~r~~Review ~~e~~Committee,

(d) the ~~p~~Practice ~~a~~Appraisal ~~e~~Committee, ~~and~~

(e) the ~~p~~Professional ~~e~~Conduct ~~e~~Committee~~;~~

(f) the Decision Review Committee, and

(g) the Registration Committee.

[February 2010]

150.2 The chair and a majority of the members of each committee shall be members of the Institute.

~~150.3 The chief executive officer shall be an ex officio member of all committees of the Institute, except the professional conduct committee, the discipline committee, and such other committees as the council may determine.~~

151.1 Except where ~~otherwise~~ specially provided under the Act or the bylaws, ~~a~~ meetings ~~of a~~ committees shall be held, on reasonable notice, ~~and at such~~the times, ~~and places~~, and in ~~such the~~ manner ~~as the respective chair thereof shall determined~~determined by the chair.

151.2 Except where ~~otherwise~~ specifically provided under the Act or the bylaws, ~~at any meeting of a committee~~, a majority of committee members shall constitute a quorum, ~~provided that, at any such meeting~~

151.3 For purposes of a decision of the committee a majority of the members of the committee participating and voting at the meeting of the committee, shall be members of the Institute.

151.4 Subject to ~~clause (4) hereof bylaw 151.3~~, every member of a committee participating at the meeting of the committee shall have a vote except the chair who shall have only a casting vote.

~~162.2 Any vacancy which occurs in a committee in the interval between annual appointments pursuant to clause (1) may be filled by the appointment of a member or individual by council.~~

152.1 Except as otherwise permitted under the Act or the ~~se~~ bylaws, where any information comes to the attention of a member of a committee or other person acting on behalf of a committee and where that information relates to any activity or function of a committee, such information shall be confidential and

shall not be disclosed to any person other than the members of the committee, members of Council and Institute staff.

[May 2010]

152.2 Council shall approve policies, including terms of reference, governing the processes used by each committee in the conduct of its activities. These policies shall be consistent with any provision of the Act and bylaws ~~as they that~~ relates to the functions of each committee.

[May 2010]

152.3 The policies approved pursuant to bylaw ~~163(2)~~152.2 shall be provided to the members and be available to the public.

[May 2010]

152.4 Each committee shall have the authority to develop its own practices which shall not be inconsistent with any provisions of the Act, the bylaws, or Council policies.

153.1 A member, student, professional corporation or firm shall provide information requested by a committee in fulfilling its responsibilities under the bylaws within the time specified in the committee's written request.

153.2 A member, student, professional corporation or firm that fails to comply with bylaw 153.1 shall pay a late fee as prescribed by Council.

154 left blank

Practice Inspection D.2 Practice Appraisal Committee

155.1 The committee shall be responsible for and have the authority to:

(a) direct the practice inspection process relating to:

- (i) ~~the application of professional standards by members engaged in the full or part-time practice of public accounting compliance by each member engaged in the practice of public accounting with professional practice standards~~ as specified in subsection 13(2) of the Act;
- (ii) administration of trust assets by members; and
- (iii) the compliance by each training office with the requirements under bylaws 77.1, 77.2 and 77.3 and related policies as prescribed by Council;

[May 2010]

(b) interview any member or student and to examine any member or firm document or other material relevant to the work of the committee and may delegate this authority to a practice inspector;

~~(bc)~~ advise the practice office of its decision with respect to an appeal received under bylaw 160.1 prior to the commencement of the inspection of the practice office;

[May 2010]

~~(ed)~~ report to the practice office the inspection findings relating to the member's application of professional standards;

[May 2010]

~~(de)~~ report to the member the inspection findings relating to the member's administration of trust assets; and

[May 2010]

(f) report to the approved training office the inspection findings relating to the training office's training environment and training processes.

156.1 Where the committee has determined that a practice office has ~~failed to not~~ performed professional services in accordance with the standards of the profession as specified in subsection 13(2) of the Act, the committee's report ~~of findings under clause (c) of bylaw 135~~ 150.1 to the practice office shall require one or more of the following:

(a) the practice office develop a plan and implement ~~a plan~~ practices to correct reported findings that

indicate deficiencies in the application of standards and to prevent the occurrence of similar deficiencies;

[May 2010]

- (b) the practice inspector re-inspect the practice office within the following inspection year; ~~and~~ [May 2010]
- (c) the Institute submit a written complaint to the Professional Conduct Committee where the committee has determined that the failure to perform professional services in accordance with professional standards may have resulted in a breach of bylaws 202 (integrity and due care), 203.1 (professional competence) or 206.1 (compliance with standards of practice).

[May 2010]

156.2 Where the committee has determined that a member has ~~failed to not~~ administered trust assets in accordance with the bylaws, the committee's report ~~of findings under clause (d) of bylaw 135 to the member~~ shall require one or more of the following:

- (a) the member develops a plan and implements ~~a plan practices~~ to correct reported findings that indicate deficiencies in the application of administrative practices specified in the bylaws and to prevent the occurrence of similar deficiencies;

[May 2010]

- (b) the practice inspector re-inspect the member's trust asset administration within the following inspection year; ~~and~~

[May 2010]

- (c) the Institute submit a written complaint to the Professional Conduct Committee where the committee has determined that the failure to comply with the administrative practice specified in the bylaws may have resulted in a breach of bylaws 202 (integrity and due care) or 212 (handling property of others with due care).

[May 2010]

156.3 ~~Where the committee had determined that the training office has not provided an appropriate training environment or maintained appropriate training processes, the committee's report to the training office shall require one of the following:~~

- ~~(a) the training office develop a plan and implement practices that appropriately address the reported findings relating to the training office's training environment and processes; or~~
- ~~(b) the approval of one or more of the training office's training positions be cancelled [as determined by Council].~~

[157.1] Where a public practice office or an organization seeks approval for the employment of one or more students or to increase the number of students it may employ, the committee shall:

- (a) approve a public practice office or an organization to train students provided that ~~they the~~ committee is satisfied that the office or organization will meet the standards and criteria for training students as prescribed by Council; ~~or~~

[May 2010]

- (b) approve the training principal ~~as defined in bylaw 76~~ for an approved training office provided ~~they that the committee is satisfied that the training principal will~~ meet the standards as prescribed by Council; ~~].~~

[May 2010]

- ~~(c) conduct an inspection of the public practice office or the organization as prescribed by Council and shall satisfy itself that the public practice office or organization is complying with the requirements of bylaws 78 and 79 and related policies as prescribed by Council;~~

[May 2010]

- ~~(d) conduct periodic inspections of an approved training office as prescribed by Council and shall satisfy itself that the approved training office is complying with the requirements of bylaws 905~~

and 906 and related policies as prescribed by Council.

[May 2010]

~~138.1 The committee in the execution of its duties shall:~~

~~(a) have the authority to carry out its functions and responsibilities under bylaws 135, 136 and 137.~~

[May 2010]

~~(b) have the authority to develop procedures necessary to carry out its functions and responsibilities.~~

[May 2010]

~~(c) authorize a practice inspector to interview any member or student and to examine any files, documents or other material that are relevant to the work of the committee.~~

[May 2010]

158.1 Where a firm is registered with the Institute under bylaw 110, and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, *Auditor Oversight*, information related to or arising out of the practice inspection of the firm can be shared with CPAB.

[May 2010]

159.1 A member or firm whose practice is to be inspected by the committee shall be given reasonable notice of the inspection and in that notice shall be advised of the name of the practice inspector conducting the inspection on behalf of the committee.

[May 2010]

160.1 A member or firm given notice under bylaw ~~159.1~~139 may ~~appeal to the committee against the named inspector conducting the inspection.~~request that the committee review the assignment of the inspector named in the notice.

[May 2010]

160.2 A member, ~~or firm or organization that who~~ has received a report under bylaw ~~156.1, 156.2 or 156.3~~ [or has been notified of the committee's decision under bylaw 157.1] may ~~appeal to Council one or more of the findings of the committee.~~request the Decision Review Committee review the determination of the committee under clauses (a) and (b) of bylaw 156.1, clauses (a) and (b) of bylaw 156.2, clauses (a) and (b) of bylaw 156.3 [or clauses (a) and (b) of bylaw 157.1].

[May 2010]

~~140.3 An appeal under bylaw 140(1) or 140(2) shall be in writing and include information as prescribed by Council and shall be delivered to the Institute within thirty days of receipt by the member or firm of the notice or report.~~

[May 2010]

160.3 The ~~committee.~~Institute shall take no further action with respect to the inspection prior to the committee's ~~or council's decision on the appeal related to a member or firm's request under bylaw 160.1 or the Decision Review Committee's decision under bylaw 172.156.2.~~

[May 2010]

161.1 ~~Where a practice office member or firm that~~ fails to submit ~~an appropriate and~~ an appropriate and documented plan, referred to in bylaws ~~156.1, 156.2 or 156.3~~136, to the Institute in accordance with the written request of the committee; ~~shall have its registration under bylaw 110(1) 110.1 revoked by the Institute. The revocation shall be effective upon receipt by the practice office of the notice of registration revocation. The committee shall refer the matter to the Registration Committee for review and determination under bylaw 165.1.~~

[May 2010]

~~141.2 Where a practice office fails to implement a plan, referred to in bylaw 136(a), in a manner that is acceptable to the committee, the Institute shall refer the matter to a committee designated by Council under bylaw 67(1)~~

[May 2010]

162.1 For purposes of bylaws ~~135-155.1 to 144~~161.1, ~~-"committee" means the practice appraisal committee.~~

~~(a) "practice inspector" means a member employed by the Institute to conduct practice inspections under the direction of the practice appraisal committee.~~

[May 2010]

~~(b) "committee" means the practice appraisal committee.~~

[May 2010]

163-164 left blank

Committee D.3 Registration Committee

165.1 ~~A committee designated by Council~~ The Registration Committee shall review the report or information received or obtained by the Institute relating to a matter described in bylaws ~~65(3)61.8, 169(5)65.3, 89.1, 191(3), 192(2), 141(3) or 92(1)161.1~~ and ~~may do one or more of the following determine whether one or more of the following shall apply to the member, student, professional corporation or firm:~~

(a) take no further action;

~~(b) apply a 'regulatory suspension' to the member and impose conditions on subsequent reinstatement;~~

~~(e)~~ (e) remove the student's name from the register of students and impose conditions on subsequent re-registration;

~~(d)~~ (b) impose ~~conditions on,~~ restrictions and conditions on ~~and/or supervision of~~ the member's or firm's professional practice;

~~(e)~~ (c) impose ~~conditions on,~~ restrictions and conditions on ~~and/or supervision of~~ the member's or firm's professional activities.

~~(d)~~ cancel one or more of the firm's practice office registrations;

~~(h)~~ where the member, student, professional corporation or firm may have breached one or more of bylaws 190-218 referred to as standards of professional conduct, refer the matter to the Professional Conduct Committee.

~~(g)~~ recommend that Council suspend the membership of the member;

~~(f)~~ cancel the professional corporation's registration permit;

[February 2010]

165.2 The ~~Registration committee~~ Committee designated in bylaw 160(1) shall prepare a written report to the member, student, professional corporation or firm of its findings and its determinations with regard to further action, including any regulatory ~~sanctions~~ consequences to be imposed ~~on the member, student or firm~~. The report shall be prepared before the date prescribed by Council.

[April 2009]

165.3 A member, student, professional corporation or firm that ~~has been suspended or~~ has its professional practice or professional activities restricted under clauses (b) or (c) of bylaw ~~460(1)165.1~~ and that complies with the conditions relating to the regulatory ~~suspension or practice activities~~ restriction to the satisfaction of the Registration Committee and pays the late fee prescribed by Council within sixty ~~(60)~~ days of the notice of the regulatory ~~suspension or practice~~ restriction, shall have its regulatory suspension or practice restriction removed.

[April 2009]

~~161.1 Committees appointed in accordance with Subsections 11(1) and 11(2) of the Act shall at all times be comprised of a majority of members and a chair who shall be a member.~~

166 left blank

D.4 Fees and Services Review Committee

167.1 The ~~f~~Fees and ~~s~~Services ~~r~~Review ~~e~~Committee shall be responsible for the review and determination

specified in Section 42 of the Act.

[September 2009]

167.2 Upon receipt of a communication from a client of a member or firm engaged in the practice of public accounting, wherein a disagreement or matter in dispute is identified between ~~a-the~~ client and the member or firm, the committee shall consider the matter.

[February 2010]

167.3 Subject to the Act, bylaws and Council policies, the committee shall develop its own procedures for purposes of determining a fair and reasonable outcome or settlement of the matter.

[February 2010]

167.4 If the matter is the subject of a civil action ~~lawsuit~~ taken by the client, the committee's consideration of the matter shall be deferred until the civil action and related appeals have been concluded.

[February 2010]

167.5 In the event the committee, during its investigation, obtains any evidence that the matter involves a breach of the Act, ~~or standards of conduct bylaws 190 to 299 or bylaws~~, the committee shall report the matter to the Professional Conduct Committee.

[February 2010]

~~168.1 A member or firm shall within fifteen (15) days provide information requested by the committee in fulfilling its responsibilities under bylaws 167(1) and 167(2).~~

[February 2010]

168.1 In regard to a matter that is in dispute, the committee may offer to facilitate a process between ~~a-the~~ client and the member or firm, in an attempt to have ~~them~~ the client and the member or firm reach agreement on a reasonable outcome.

[February 2010]

168.2 In regard to a matter that is in dispute, where the member or firm and ~~a-the~~ client cannot reach an agreement with assistance of the committee on a fair and reasonable outcome or settlement, the committee shall determine a fair and reasonable outcome.

[February 2010]

168.3 The committee shall advise the ~~person aggrieved~~ client and the member or firm of the determination reached pursuant to subsection 42(2) of the Act and bylaw ~~169(2)~~ 168.2 within the time prescribed by Council.

[February 2010]

~~168.4~~ 169.1 Where the determination of the committee under subsection 42(2) of the Act or bylaw ~~169(2)~~ 168.2 requires action by the member or firm, the member or firm shall take ~~the said~~ action within the time specified by the committee.

[February 2010]

~~169.5 Upon request of a member or firm that objects to the direction and determination of the committee, the Institute shall refer the matter to a committee designated by Council under bylaw 160(1) for review and determination.~~

[February 2010]

~~168.6~~ 169.2 A member or firm that fails to comply with bylaw ~~169(4)~~ 169.1 shall pay a late fee as prescribed by Council.

[February 2010]

170.1 The client or the member or firm may request the Decision Review Committee review the determination and direction made by the Fees and Service review committee under subsection 42(2) of the Act and bylaw 168.2

~~170~~ 171.1
a) For purposes of bylaws ~~167(1)~~ 167.1 to ~~169(5)~~ 170.1:
"the committee" means the ~~f~~ Fees and ~~s~~ Services ~~r~~ Review ~~e~~ Committee,"

- b) “a client” means a person who has engaged a member or firm to provide professional services and includes a former client of the member or firm.

~~{February 2010}~~

D.5 Decision Review Committee

172.1 The Decision Review Committee shall review the decision or determinations made by:

- (a) the Practice Appraisal Committee if a request for review is received under bylaw 160.2;
- (b) the Fees and Services Review Committee if a request for review is received under bylaw 170.1;
or
- (c) the Professional Conduct Committee as specified in bylaw 177.5.

A decision of any committee chair made in the context of the above noted bylaws is considered to be a decision of the respective committee for the purpose of the bylaws.

173.1 A request for review shall be in writing, shall include information as prescribed by Council and shall be delivered to the Institute within thirty (30) days of receipt by the client, the complainant, the member or firm of the notice or report of the decision of any committee or committee chair.

174 left blank

C.7 Dues & Assessments

450140.1. Each person admitted as a member under ~~clauses (a), (c) and (d) of~~ bylaw ~~60(1)-61.1, 61.2, 61.3~~ 61.4 or 61.5 shall pay a fee as prescribed by Council.
[April 2009]

451141.1 Each member ~~or firm~~ shall pay the annual membership fee ~~or maintenance of registration fee~~ as prescribed by Council.
[April 2009]

451.2141.3 Each member or firm shall pay special fee assessments as prescribed by Council.
[April 2009]

451.3141.2 Each member in addition to the fees pursuant to ~~clauses (1) and (2) bylaws~~ 140.1 and 141.1 herein shall pay the fee charged by The Canadian Institute of Chartered Accountants in respect of the member. The fee shall become due on the date prescribed by Council.
[April 2009]

451141.4 A member or firm shall be exempted from fees assessed pursuant to bylaws ~~451(1)141.1, 141.2~~ and 141.3 to 457(3) herein as prescribed by Council.
[April 2009]

452142.1 Each firm engaged in the practice of public accounting in Saskatchewan shall pay a practice inspection fee for each practice office in Saskatchewan as prescribed by Council.
[April 2009]

453143.1 Each firm engaged in the practice of public accounting shall pay an annual fee for each practice office in Saskatchewan as prescribed by Council.
[April 2009]

453143.2 Every organization approved under bylaw ~~437-157.1~~ as an approved training office shall pay an annual fee, in respect of each student registered with the Institute and employed by the organization, as prescribed by Council.
[April 2009]

454144.1 A member, firm, or organization ~~who that~~ fails to comply with bylaws ~~451(1)141.1, 141.2, 141.3,~~ 142.1, 143.1 or 143.2 to 451(3), 452, 453(1) or 453(2) shall pay a late fee as prescribed by Council.
[April 2009]

A. INTRODUCTORY AND GENERAL PROVISIONS

2.1 In these bylaws, unless the context otherwise requires:

- (a) "Act" means The Chartered Accountants Act, 1986 (Saskatchewan) as amended and in force;
- (b) "advertise" means the making by or on behalf of a member or firm of any oral or written representation to the public by any means whatsoever concerning services offered by the member or firm or in a related business or practice or in the process of recruiting professional staff and, notwithstanding the generality of the foregoing, includes the making of any such representation on their stationery, or in any announcement, business card, brochure, leaflet, pamphlet, sign, notice, or other document or printed or written matter, as well as in any newspaper, magazine, journal or other periodical, or by means of any broadcast by radio, television or other means, and "advertisement" and "advertising" shall have corresponding meanings;
- (c) "applicant" means anyone applying to the Institute or ~~council~~ Council under the bylaws;
- (d) "approved training office" means an organization or public practice office, in Saskatchewan, that has been approved by the ~~Practice Appraisal Committee~~ [Council] to train one or more Institute students;
- (e) "~~bylaws-Bylaws committee~~ Committee" means the ~~bylaws-Bylaws committee~~ Committee appointed under bylaw ~~462~~ 150.1;
- (f) "~~discipline-Discipline committee~~ Committee" means the ~~discipline-Discipline committee~~ Committee appointed under bylaw ~~462-150.1~~ pursuant to Subsection 21(1) of the Act;
(f.1) "CASB education program" means the education program for CA students developed and administered by CASB, and approved by Council.
- (g) "cross-referenced" means, in relation to a practice of public accounting and one or more other businesses or practices,
 - (i) reference in the advertising, promotional or other material of any of them to any of the others, or
 - (ii) use by any of them of any name, word, design or other feature or characteristic of presentation or communication, which, in the view of a reasonable observer, would imply that the practice of public accounting, or any of its proprietors,
 - (iii) has proprietary interest or management influence in any of the other businesses or practices, or
 - (iv) has any other ongoing economic association or relationship with any of the other businesses or practices.
- (h) "~~Fees #Review e~~ Committee" means the ~~Fees #Review e~~ Committee appointed under bylaw ~~462~~ 150.1;
- (i) "firm" means a sole practitioner, partnership, professional corporation or association of members who carries or carry on the practice of public accounting, or carries or carry on related activities as defined by the ~~e~~ Council;
- (j) "fiscal year" means the fiscal year of the Institute ending on the last day of March in each year;
- (k) "financial investigation" means the application of financial skills and an investigative approach to unresolved issues, conducted within the context of the relevant rules of evidence;
- (l) "financial litigation" support means assistance in the financial area provided to lawyers, non-lawyers, the courts and adjudicative bodies in the litigation process.
- (m) "forensic accounting" means accounting services used in, or having application to, courts of law and adjudicative bodies;

- (m.1) "late fee" means a fee assessed under these bylaws in respect of any application, registration, report, notification, or payment due from a member, student, professional corporation or firm which is received after the due date stated in these bylaws or as prescribed by Council:-

[April 2009]

- (n) "management consulting" includes investigating and identifying management and business problems related to the policy, organizational, operation, financial, administrative or technical aspects of organizations and recommending appropriate solutions;
- (o) "multi-disciplinary firm" means a business organization, whatever legal form or forms it may take, which includes a firm, together with a related business or practice which provides any service other than those services included in the practice of public accounting:-

Clause (p) left vacant

- (q) "organization" includes a corporation, company, society, association, firm, department or division of a government, Crown corporation, agency, board or commission established by or pursuant to statute, or similar body;

- (r) "pPractice aAppraisal eCommittee" means the pPractice aAppraisal eCommittee appointed under bylaw 162150.1;

- (s) "practice of public accounting" means providing or offering to provide one or more of the following services to the public:

- (i) performing an assurance engagement as defined in the *CICA Handbook*;
- (ii) performing a specified auditing procedures engagement as defined in the *CICA Handbook*;
- (iii) performing a compilation engagement as defined in the *CICA Handbook*;
- (iv) providing an accounting service insofar as it involves summarization, analysis, advice, counsel or interpretation, but excluding an accounting service which is part of but incidental to the provider's primary occupation which is not accounting;
- (v) providing a forensic accounting, financial investigation or financial litigation support service;
- (vi) providing advice, counsel or interpretation with respect to taxation matters; and
- (vii) preparing a tax return or other statutory information filing when such preparation is in connection with a practice offering or providing a service described in paragraph (i), (ii), (iii), (iv), (v) or (vi).

For greater certainty, the practice of public accounting does not include:

- (viii) management consulting, including investigating and identifying management and business problems related to the policy, technical, organizational, operational, financial, systems, procedures or administrative aspects of organizations and recommending appropriate solutions;
 - (ix) insolvency, including receivership, trusteeship in bankruptcy, liquidation and administration of bankrupt or insolvent companies and estates;
 - (x) data processing, including manual record keeping;
 - (xi) administratorship, insofar as it involves the management of affairs on behalf of others;
 - (xii) computer systems consulting;
 - (xiii) business brokerage, negotiating and advising on the sale, financing, merger or acquisition of business organizations;
 - (xiv) executorship and estate administration;
 - (xv) personal financial planning;
 - (xvi) investment counselling;
 - (xvii) insurance counselling; and
 - (xviii) valuation.
- (t) "practice office" means an office of a firm engaged in the practice of public accounting, and includes the office of the Provincial Auditor for the Province of Saskatchewan:-

[April 2009]

- (t.) "prescribed experience" means experience of the nature and for a term in months prescribed by Council;

~~(t.1)~~(u) "public practice restriction", or "restricted public practice" means the right to practice public accounting of one or more practice offices of a firm has been restricted as a result of the application of the bylaws and includes the removal of a practice office's registration from the Institute's practice office register. "Practice is restricted" shall be interpreted in this context:-

[April 2009]

~~(u)~~(v) "public accountant" means a member conducting ~~a~~ the practice of public accounting for a fee;

~~Clause (v) left vacant.~~

(w) "profession" means the profession of chartered accountants in Saskatchewan and "professional" refers to that profession;

(w.1) "professional activity" means any activity, other than professional practice, in which it is reasonable to believe that a person relies on the member's skills or qualification as a Chartered Accountant:-

[April 2009]

(x) "professional colleague" means a member of the Institute or a member of a provincial ~~institute~~Institute;

(y) "~~professional~~Professional ~~conduct~~Conduct ~~committee~~Committee" means the ~~professional~~Professional ~~conduct~~Conduct ~~committee~~Committee appointed under bylaw ~~462-150.1~~ pursuant to Subsection 19(1) of the Act;

(y.1) "professional corporation" means a corporation that has been incorporated and is in good standing pursuant to The Business Corporations Act (Saskatchewan) and The Professional Corporations Act (Saskatchewan); ~~and in which a member is a voting shareholder.~~

[April 2009]

(y.2) 'professional practice' means the practice of any aspect of the profession of chartered accountants or any business or practice for which it is reasonable to believe that a person relies on a member's skills and qualifications as a Chartered Accountant:-

[April 2009]

(z) "provincial institute" means an ~~institute~~Institute or order of chartered accountants incorporated in any province or territory of Canada other than Saskatchewan and The Institute of Chartered Accountants of Bermuda;

(aa) "related business or practice" means a business or practice which is related to a practice of public accounting by reason of being cross-referenced:-

- (i) with a practice of public accounting, or
- (ii) with any other business or practice which is cross-referenced with a practice of public accounting.

(aa.1) "regulatory suspension" means that a member's name has been removed from the Institute's member register, but does not include a suspension imposed under subsection 23(1) of the Act.

[April 2009]

(bb) "seal" means the seal of the Institute ~~as adopted by resolution~~ as prescribed by ~~of the~~ council from time to time;

~~(cc) "standards" for purposes of clause (a) of Subsection 13(2) of the Act means the recommendations as they appear in the CICA Handbook and as issued by the Public Sector Accounting Board;~~

~~(cc) "student" means a person who is registered or intends to register with CASB and is deemed to be a student of the Institute pursuant to Bylaw 75.1;~~

~~(dd) "training position" means a position within a public practice office or an organization where the position has been approved by [Practice Appraisal Committee] [Council] and meets the standards~~

and criteria for practical experience as approved by Council:

(ee) "training principal" means the member within an approved training office who is responsible for the training of one or more students of the Institute and who is approved pursuant to bylaw 157.1;

~~(dd)~~(ff) "uniform evaluation" ~~as permitted under Subsection 41(1) of the Act~~ means the examinations which qualify students for admission as members;

~~(ee)~~(gg) words denoting the singular number include the plural number and the converse.