

## **Bylaws**

### **400 STUDENTS**

Definitions (*July 2007*)

In this section of the Bylaws and Regulations:

“organization” includes corporation, company, society, association, firm or a similar body as well as any department or division of a government or a Crown corporation, agency, board or commission established by or pursuant to statute, but excludes a practising office;

“practising office” means an office of a member, firm or professional corporation engaged in the practise of public accounting.

#### **401 Committees (*July 2005*)**

The Council may designate a committee as provided by Regulation 4901, to develop guidelines to govern the recruitment of students on university campuses in Manitoba. Such guidelines shall ensure that the recruitment of students is fair and that the interests of the students, firms and the profession as a whole are served.

#### **402 Approval of practising offices and organizations for the training of students (*July 2007*)**

(1) Every practising office employing one or more students and every member who as an employee of an organization approved pursuant to clause 4(b) of this bylaw has responsibility for the supervision and training of one or more students employed by the organization is responsible for giving such practical experience and instruction and for affording such opportunities as are necessary to enable the student to acquire the art, skill, science and knowledge of a chartered accountant.

(2) Every practising office employing one or more students and every member who as an employee of an organization approved pursuant to clause 4(b) of this bylaw has responsibility for the supervision and training of one or more students employed by the organization shall maintain records showing, in reasonable detail, the disposition of each student’s time while so engaged and the type of work allocated to him or her.

(3) The Office Practice Assistance Committee may

(a) designate any person to make whatever investigation is deemed necessary in accordance with the policies and procedures adopted by Council, to determine whether a practising office meets the standards prescribed by the Council to be qualified to employ students and to satisfy itself that the practising office is complying with the requirements of this bylaw ; and

(b) upon review of a report made by a person pursuant to clause (a) above, approve a practising office to employ students.

(4) The Council, or a committee authorized by the Council, may

(a) designate any person to make whatever investigation is deemed necessary in accordance with the policies and procedures adopted by the Council to determine whether

an organization meets the standards prescribed by the Council to be qualified to employ students and to satisfy itself that the organization is complying with the requirements of this bylaw; and

(b) upon review of a report made by a person pursuant to clause (a) above, approve an organization to employ students.

#### **403 Requirements for registration or re-registration as a student** *(July 2007)*

(1) Any person who is recommended by

(a) a partner or shareholder or the sole proprietor of a practising office that has been approved pursuant to bylaw 402(3), or

(b) a member of the Institute who has responsibility for the supervision and training of the person in an organization that has been approved pursuant to bylaw 402(4)

and who for the purpose of securing practical experience is employed to perform the duties of a student in such practising office or organization may apply to be registered or re-registered as a student with the Institute and the CA School of Business.

A person who has otherwise met the entrance requirements established by the Council and the CA School of Business may register or re-register with the Institute and the CA School of Business without the recommendation of a member as described above only as permitted by the CA School of Business.

(2) No person shall be registered or re-registered as a student unless,

(a) in the case of a person who has been offered employment with or is employed by a practising office,

(i) the Office Practice Assistance Committee has approved the practising office (such approval to be effected in advance of any offer or transfer of employment, as the case may be) as being qualified to give him or her proper practical experience and instruction; or

(ii) if as a result of such registration or re-registration the total number of students employed in such practising office would not exceed three for each member in such practising office, or such lesser number of students as may be set by the Office Practice Assistance Committee in particular cases; students who have completed the required period of prescribed practical experience and have attempted the Uniform Evaluation shall be excluded in determining the number of students permitted.

(b) in the case of a person who has been offered employment with or is employed by an organization,

(i) the Council, or a committee authorized by the Council, has approved the organization (such approval to be effected in advance of any offer or transfer of employment, as the case may be) as being qualified to give him or her proper practical experience and instruction; or

(ii) if as a result of such registration or re-registration the total number of students employed in such organization would not exceed the maximum number of students that

the Council, or a committee authorized by the Council, has determined may be employed with the organization; students who have completed the required period of prescribed practical experience and have attempted the Uniform Evaluation shall be excluded in determining the number of students permitted.

(3) In order to register and maintain registration with the Institute, a student must meet the entrance requirements established by the Council and the CA School of Business, remain a student in good standing with the CA School of Business and comply with the rules and policies established by the CA School of Business.

(4) The Institute shall maintain or cause to be maintained a register of students that are registered with the Institute.

(5) Council may from time to time set regulations with respect to the minimum educational requirements for registration or reregistration as a student.

#### **404 Practical experience requirements** *(July 2007)*

Every student registered with the Institute and the CA School of Business shall as a prerequisite to admission to membership in the Institute complete, in one or more practising offices or organizations that has or have been approved pursuant to Bylaw 402 for the training of students, a period of practical experience of an amount and nature as prescribed by the Council.

#### **405 Students required to register with the CA School of Business and the Institute** *(July 2005)*

All students are required to register with both the CA School of Business and the Institute.

#### **406 Movement of students from one province to another** *(July 2007)*

(1) A person who writes the Uniform Evaluation as a candidate of another provincial institute shall not be eligible for admission to membership in the Institute unless admissible pursuant to Bylaw 302(2)(b) or Bylaw 302(2)(c) or the student is registered with the CA School of Business as a student of another provincial institute.

(2) Notwithstanding the provisions of clause (1) of this bylaw, a person may register with the CA School of Business and the Institute as a student if he or she

(a) wrote the Uniform Evaluation as a candidate of another provincial institute while having been a resident of the province in which that institute is located; and

(b) is not eligible to register as a student with the applicable provincial institute, or to maintain student registration with that institute, as a result of having become a resident of Manitoba subsequent to having written the Uniform Evaluation; and

(c) is employed with an approved practising office or organization in Manitoba that is designated for the training of students pursuant to Bylaw 402.

Any such person shall complete such education, evaluation and prescribed practical experience requirements in accordance with regulations adopted by the Council from time to time.

(3) Any student who:

- (a) has completed the prescribed period of experience in an approved practising office or organization, and
- (b) has not passed the Uniform Evaluation , and
- (c) who ceases to reside in Manitoba, or
- (d) who terminates his or her employment in an approved practising office or organization

may remain registered as a student.

(4) Any student who:

- (a) has not completed the prescribed period of experience in an approved practising office or organization, and
- (b) has fully completed the required courses of instruction, and
- (c) has written the Uniform Evaluation, and
- (d) ceases to reside in the province of Manitoba,

may remain registered as a student provided he or she takes employment with and completes his or her period of experience in an approved practising office or organization in another province.

**407 Educational requirements** *(July 2007)*

Every student shall enter upon and pursue the course of study prescribed for him or her by the Council and the CA School of Business.

**408 Attempts at evaluations limited** *(July 2005)*

Council may set a policy which limits the number of times that a student may attempt the Uniform Evaluation. Any student who does not successfully complete the evaluation within the prescribed number of attempts shall thereupon be struck off the register of students and shall be eligible for reinstatement only upon satisfying the requirements for reinstatement as established by Council from time to time.

**409 Notice of change in employment** *(July 2005)*

Every student registered with the Institute and the CA School of Business must give notice, in accordance with the notice provisions prescribed by the CA School of Business, of any change in his or her employment.

**410 Request for review of special circumstances/disregarded attempts** *(July 2005)*

A student requesting a review of consideration of special circumstances regarding the Uniform Evaluation or requesting that a particular attempt be disregarded shall register his or her request for such a review in the manner prescribed by Council from time to time in accordance with Regulations 4713 and 4714.

## **STUDENT EDUCATION REGULATIONS**

### **4701 Application requirements** *(July 2005)*

The entrance requirements for registration as a student with the Institute shall be those prescribed by the CA School of Business and the Council with respect to educational, employment and such other prerequisites as the CA School of Business and Council may prescribe.

### **4702 Registration date** *(July 2005)*

An applicant's registration date with the Institute and the CA School of Business shall be such date as the CA School of Business specifies.

### **4703 Annual registration** *(July 2005)*

It is the responsibility of each student to continue his or her registration with the Institute and the CA School of Business in accordance with the requirements established by the Institute and the CA School of Business.

### **4704 Reinstatement following maximum unsuccessful Uniform Evaluation attempts** *(July 2007)*

A person who has ceased to be a registered student in accordance with Bylaw 408, following the maximum unsuccessful Uniform Evaluation attempts may apply to the CA School of Business to be reinstated as a student under such terms as it may prescribe.

### **4705 Maximum period of registration** *(July 2005)*

The maximum period that a student may be registered with the Institute and the CA School of Business is five years from the date that the student first became eligible to write the Uniform Evaluation, where the Uniform Evaluation has not been successfully completed.

### **4706 Student fees** *(July 2005)*

(1) Every registered student shall pay such annual fees to the CA School of Business as may be prescribed by it.

(2) A candidate who has successfully completed the Uniform Evaluation and who has completed the prescribed period of practical experience shall pay, to the Institute, his or her required entrance fee, and the annual dues payable, within three months after the date on which the candidate would otherwise become eligible for membership in accordance with Section 300 of the Bylaws.

### **4707 Course requirements** *(July 2005)*

(1) Students will be required to complete the university prerequisite courses as specified by the CA School of Business.

(2) The courses required to be completed by students prior to obtaining the Chartered Accountant designation will be as prescribed by the CA School of Business.

### **4708 Exemptions** *(July 2007)*

The CA School of Business shall determine the exemptions that may be granted to a student in respect of university prerequisite courses or the courses of instruction that are established by the CA School of Business.

**4709 Evaluation standards** *(July 2005)*

Any student shall be considered to have successfully completed the Uniform Evaluation if he or she achieves a standing as required by the standards established by the Canadian Institute of Chartered Accountants.

**4710 Uniform Evaluation eligibility requirements** *(July 2005)*

The CA School of Business shall determine when a student is first eligible to write the Uniform Evaluation.

**4711 Uniform Evaluation centres** *(July 2005)*

A candidate will normally write the Uniform Evaluation at an evaluation centre in Manitoba. A candidate who has become a resident of another province but has maintained registration as a student with the Institute may request the Institute's permission to attempt the Uniform Evaluation at an evaluation centre in another province subject to the agreement of its institute.

**4712 Uniform Evaluation papers** *(July 2005)*

Uniform Evaluation papers are the property of the Institute. Under no circumstances will an evaluation paper be returned or made available to a candidate after being submitted for evaluation. Evaluation papers are retained by the evaluating authority until such time as it specifies and are then destroyed.

**4713 Petition to have attempt disregarded** *(July 2005)*

(1) A candidate is under no compulsion to attempt any particular Uniform Evaluation, other than as expressly provided for by the bylaws and regulations with respect to the maximum period of registration as provided in clause 4705.

(2) If medical or compassionate circumstances become a factor during the course of a Uniform Evaluation, a candidate may petition the CA School of Business to have the attempt disregarded unless the evaluation is successfully completed. The petitioner must register the petition in the manner prescribed by the CA School of Business.

**4714 Special circumstances** *(July 2005)*

A student with a physical or medical disability likely to affect performance on the Uniform Evaluation may, prior to the date of the evaluation and in the manner prescribed by the CA School of Business, request special arrangements for attempting it.

**4715 Review of Uniform Evaluation results** *(July 2007)*

A candidate may apply to the CA School of Business for a review of the standing awarded in the Uniform Evaluation in the event that the candidate was unsuccessful. The application must be made within the time frame and accompanied by the fee established from time to time by the Canadian Institute of Chartered Accountants, which will be refunded if the review results in the candidate being successful.

**4716 Period of prescribed practical experience** *(July 2007)*

The period of prescribed practical experience for all students registered with the Institute and the CA School of Business is that prescribed by the CA School of Business.

**4717 Minimum chargeable hours included in prescribed public accounting practical experience** *(July 2007)*

(1) Students who have completed a minimum of 2500 chargeable hours of practical experience in public accounting, including 100 chargeable hours in taxation and 1250 chargeable hours in assurance, of which a minimum of 625 chargeable hours are in audit, will be eligible to apply for a permit to practise public accounting in accordance with bylaw 380 upon admission to membership.

(2) Students who have not completed the practical public accounting experience requirements pursuant to clause (1) will not be eligible to apply for a permit to practise public accounting in accordance with bylaw 380 upon admission to membership unless they have satisfied the Membership Committee that they are competent to practise public accounting.

**4718 Approved practising training office or organization standards** *(July 2007)*

The standards for practising offices or organizations that are approved pursuant to bylaw 402 for the training of students shall be those as established by the Council from time to time.

**4719 Prescribed practical experience certification** *(July 2007)*

The record of a student's practical experience must be certified by a member of the Institute authorized to do so in each approved practising office or organization in which the student has been employed during the period of prescribed practical experience. Such record must be submitted in prescribed form to the CA School of Business.

## **Bylaws**

### **380 Registration for the practice of public accounting** *(July 2007)*

(1) Effective April 1, 2008, the following members will be eligible to apply for a permit to practise public accounting:

- (a) all members who are in good standing as at April 1, 2008, and
- (b) those members who are admitted to membership after April 1, 2008 and who have completed the prescribed period of practical public accounting experience required under regulation 4717(1).

(2) Members who are admitted to membership after April 1, 2008 and who have not completed the prescribed period of practical public accounting experience required under regulation 4717(1) may apply for a permit to practice public accounting only after satisfying the Membership Committee as to their competence to practice public accounting.

The Membership Committee may establish the means of evaluating the competence of such members to practice public accounting and accordingly, may prescribe additional education or experience requirements.