

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF MANITOBA

BYLAWS AND REGULATIONS

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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF MANITOBA
BYLAWS**

100 GENERAL PROVISIONS

101 Effect of the Chartered Accountants Act, 1987

The Institute of Chartered Accountants of Manitoba as now existing is continued as a body corporate subject to the provisions of *The Chartered Accountants Act, Chapter C70, Revised Statutes of Manitoba 1987*, as amended and in force from time to time, and these bylaws.

102 Former bylaws repealed but actions commenced thereunder still valid

The bylaws of the Institute existing immediately before these bylaws take effect are repealed, provided that repeal of such bylaws shall not affect their previous operation, or that of any regulations made pursuant thereto, or any right, privilege, liability or obligation acquired, accrued, accruing or incurred under the repealed bylaws or under any regulations made pursuant thereto; and any investigation, proceeding or remedy relating to disciplinary matters arising previous to the coming into force of these bylaws may be instituted, continued or enforced, and any penalty or punishment may be imposed, as if the repealed bylaws had not been so repealed.

103 Definitions

In these bylaws:

- (a) “Act” means *The Chartered Accountants Act, Chapter C70 Revised Statutes of Manitoba, 1987* as amended and in force from time to time;
- (b) “advertise” means the making by or on behalf of a member of any oral, visual or written representation to the public by any means whatsoever concerning services offered by the member in his or her capacity as a chartered accountant, practice of public accounting, or his or her 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 firm 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 electronic means, and “advertisement” and “advertising” shall have corresponding meanings;
- (c) “applicant” means anyone applying to the Institute or the Council under the bylaws ;
- (d) “bylaws” means these bylaws as amended and in force from time to time;
- (e) “Council” means the Council of the Institute;
- (f) “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 owners,

- (i) has ownership interest or management influence in any of the other businesses or practices, or
 - (ii) has any other ongoing economic association or relationship with any of the other businesses or practices.
- (g) “Discipline Committee” means the Discipline Committee appointed under Bylaw 261;
- (h) “elected officers” means the officers elected by the Council pursuant to Bylaw 221(1);
- (i) “exempt member” means a member who has retired or met such other criteria as may be prescribed by Council and who qualifies for exemption from fees pursuant to Bylaw 330;
- (j) “exempt professional corporation” means a professional corporation, all of the voting shares of which are held by a member(s) who qualifies as an exempt member pursuant to Bylaw 330;
- (k) “firm” means a sole proprietorship, partnership or professional corporation that has registered its name with the Institute for the purpose of obtaining a permit to practise public accounting or a related business or practice;
- (l) “fiscal year” means the fiscal year of the Institute ending on the 31st day of March in each year;
- (m) “forensic accounting”, “financial investigation” and “financial litigation support” have the following meanings:
- (i) “forensic accounting” means accounting services used in, or having application to, courts of law and adjudicative bodies;
 - (ii) “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;
 - (iii) “financial litigation support” means assistance in the financial area provided to lawyers, non-lawyers, the courts and adjudicative bodies in the litigation process.
- (n) “honourary member” means a member who has been elected to honorary membership in the manner provided for in the Act;
- (o) “Institute” means The Institute of Chartered Accountants of Manitoba;
- (p) “management consulting” includes investigating and identifying management and business problems related to the policy, organizational, operational, financial, administrative or technical aspects of organizations and recommending appropriate solutions;
- (q) “member” means a member who has been admitted to the Institute pursuant to Bylaw 302;
- (r) “membership candidate” is an applicant who is
- (i) a Certified Public Accountant from the United States of America who is a certificate holder in good standing with a state board of accountancy or equivalent body in the United States of America which recognizes membership in the Institute as a basis for obtaining the certificate granted by that board without requiring the member to write and pass the uniform Certified Public Accountant examination administered by the American Institute of Certified Public Accountants; or
 - (ii) a member or former member of a recognized society pursuant to Bylaw 303;

(t) “Membership Committee” means the Membership Committee appointed pursuant to Bylaw 261;

(u) “multi-disciplinary firm” means a business organization, whatever legal form or forms it may take, which includes a public accounting firm, together with a related business or practice which provides any service other than those services included in the practice of public accounting.

(v) “organization” includes corporation, company, society, association, firm or similar body;

(w) “Office Practice Assistance Committee” means the Office Practice Assistance Committee appointed under Bylaw 261;

(x) “partnership” includes a limited liability partnership;

(y) “permit” means a certificate issued by the Institute certifying that the corporation, sole proprietorship or partnership named in the certificate is authorized to provide public accounting services in Manitoba for the period specified in the permit;

(z) “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.

(aa) “practising member” means a member who is engaged in the practice of public accounting and includes members who are employees and associates of firms. For student registration purposes, and subject in that regard to such conditions as may be stipulated by the Council from time to time, “practising member” also includes a member holding the office of Auditor General for Manitoba appointed under the *The Auditor General Act* of Manitoba and member employees in his or her offices and members employed in the Office of the Auditor General of Canada, provided that in either case, the person in charge and control of the office is a member.

(ab) “profession” means the profession of chartered accountants in Manitoba and “professional” refers to that profession;

(ac) “professional colleague” means a member of the Institute or a member of a provincial institute;

(ad) “Professional Conduct Committee” means the Professional Conduct Committee appointed under Bylaw 261;

(ae) “professional corporation” means a corporation holding a valid permit;

(af) “provincial institute” means an institute or ordre of chartered accountants incorporated in Bermuda or in any province or territory of Canada other than Manitoba ;

(ag) “public accountant” means a person who either alone, in partnership, or as a voting shareholder in a professional corporation engages for reward in public practice involving,

- (i) the performance of services which include causing to be prepared, signed, delivered or issued any financial accounting or related statement, or
- (ii) the issue of any written opinion, report or certificate concerning any such statement, where, by reason of the circumstances or of the signature stationery or wording employed, it is indicated that such person acts or purports to act in relation to such statement, opinion, report or certificate as an independent accountant or auditor or as a person having or purporting to have expert knowledge in accounting or auditing matters but does not include a person who engages only in bookkeeping or cost accounting or in the installation of bookkeeping, business or cost systems or who performs accounting or auditing functions exclusively in respect of,
 - (i) any public authority or any commission, committee or emanation thereof, including a Crown company,
 - (ii) any bank, loan or trust company;

(iii) any transportation company incorporated by Act of the Parliament of Canada;

(iv) any other publicly-owned or publicly-controlled public utility organization;

(ah) “public accounting firm” means a business organization, whatever legal form or forms it may take, that includes a member as an owner and that carries on the practice of public accounting, either alone or as part of a multi-disciplinary firm;

(ai) “public representative” where used to refer to members of Council or committees, means a member of the public who is not a member, former member or student of any accounting body;

(aj) “recognized society” means an accounting body outside Canada and the United States that has been designated by the Council pursuant to Bylaw 303;

(ak) “regulations” means the regulations of the Institute in force from time to time;

(al) “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.

(am) “rules of professional conduct” means the bylaws of the Institute designated as the rules of professional conduct in force from time to time;

(an) “seal” means the seal of the Institute as adopted by resolution of the Council from time to time;

(ao) “student” means a student-in-accounts in good standing registered under the provisions of the bylaws, and a person registered as a membership candidate;

(ap) “Uniform Evaluation ” means the qualifying examination prepared by the Board of Evaluators on behalf of the provincial institutes.(aq) “voting share”, in relation to a corporation, means a share of its capital stock that entitles the holder to vote in any election of the directors of the corporation;

(ar) “voting shareholder”, in relation to a corporation, means a person who owns a voting share of the corporation or is a voting shareholder of another corporation that owns a voting share of the corporation;

and words importing the singular number only include more persons, parties or things of the same kind than one, and the converse.

104 Definition by Council

Any other word or phrase in the bylaws, rules of professional conduct or regulations of the Institute shall have the meaning or scope given it from time to time by resolution of the Council.

105 Interpretation by Council

(1) In addition to all its other powers, the Council may by resolution interpret the intent or meaning of any bylaw, rule of professional conduct, regulation, resolution or report in connection with the Institute, and may determine any dispute with regard to such intent or meaning.

(2) Any such interpretation shall be final, binding and conclusive with regard to any such dispute.

106 Regulations by Council

The Council may make regulations with regard to any matter, provided however that such regulations shall not be contrary to the provisions of the Act or of the bylaws.

107 Compliance with bylaws, rules and regulations

(1) (a) All members and students by their applications for membership or registration, or by their applications for readmission to membership or re-registration as a student, or by their continuance of membership or registration, shall agree and shall be deemed to have agreed with the Institute and each of its members to the terms of the bylaws, rules of professional conduct and regulations of the Institute and all acts or things done thereunder, including the interpretation of any bylaw, rule of professional conduct or regulation by the Council pursuant to these bylaws.

(b) All firms by their applications for a permit, or by their applications for reinstatement or re-issuance of a permit, or by their continuance of their permit shall similarly agree and be deemed to have agreed with the Institute and each of its members to the terms of the bylaws, rules of professional conduct and regulations of the Institute and all acts or things done thereunder, including the interpretation of any bylaw, rule of professional conduct or regulation by the Council pursuant to these bylaws.

(2) Where all of the rights and privileges of a member or student under the Act and the bylaws are or become suspended under these bylaws, such person shall not, during the period of suspension, be considered a member or student, as the case may be, for any purpose, and his or her name shall be removed from the register accordingly for the period of suspension.

(3) Notwithstanding the provisions of clause (2), any such member or student shall, during the period of suspension, continue to be subject to the disciplinary powers of the Institute as fully and to the same extent as if such rights and privileges had not been or become suspended for any act, omission, matter or thing which may constitute or involve a violation of the bylaws, regulations or rules of professional conduct.

108 Delivery of documents

(1) Any letter sent by prepaid first class mail or registered mail from the Institute to a member or student shall be deemed to have been received by the member or student on the tenth calendar day after the day of mailing of such letter addressed to the member or student at the last mailing address designated by the member or student or, if no address is designated, at the last address appearing in the records of the Institute unless the member or student to whom the letter is sent establishes that he or she did not, acting in good faith, through absence, accident, illness or good cause beyond his or her control, receive the letter.

(2) Any document sent by telephone transmission of a facsimile of the document from the Institute to a member or student shall be deemed to have been received by the member or student on the next business day after the day of transmission of such document to the last facsimile number designated by the member or student, unless the member or student to whom the document is sent establishes that he or she did not, acting in good faith, through absence, accident, illness or good cause beyond his or her control, receive the document.

(3) If a document is served by telephone transmission, it shall include a covering page indicating:

- (a) the sender's name, address and telephone number;
- (b) the name of the person to be served;
- (c) the date of the transmission;
- (d) the total number of pages transmitted, including the cover page;
- (e) the telephone number from which the document was transmitted; and
- (f) the name and telephone number of a person to contact in the event of transmission problems.

109 Change in statutory references

A reference in a bylaw, rule of professional conduct, regulation or Council interpretation to an Act of the Parliament of Canada or a provincial legislature, the citation or name of which has changed as a result of a general revision of the Statutes or an amendment to the applicable Act, shall be deemed to be a reference to the corresponding Act or provision of an Act after the change in name or change in citation; and the Council shall cause the necessary change to the citation or name set out in the published bylaw, rule of professional conduct, regulation or Council interpretation to be made at a convenient time of republication.

110 Change in Institute titles or committee names

A reference to the title of any Institute staff position or the name of any Institute committee in a bylaw, rule of professional conduct, regulation or Council interpretation shall be considered to be changed immediately upon the Council's adoption of a resolution authorizing such change, and the published bylaw, rule of professional conduct, regulation or Council interpretation shall be updated at a convenient time of republication.

[The next bylaw is Bylaw 201]

200 INSTITUTE GOVERNANCE

COUNCIL

201 Council composition and duties

- (1)** The affairs of the Institute shall be managed and conducted by a Council of individuals elected or appointed to fill vacancies in accordance with the bylaws.
- (2)** The Council shall normally consist of
 - (a)** fifteen elected members who, except as provided for in Bylaw 203 (4) hereof, shall hold office for two years, and of whom at least one member at all times shall be resident and employed or practicing in Manitoba outside the boundaries of The City of Winnipeg; and
 - (b)** two additional members who are not members of the Institute, who shall be appointed as provided for in Bylaw 202 hereof, and who shall be designated as public representatives on Council.
- (3)** The members of the Council shall continue to act until their successors are elected or appointed.
- (4)** The Council may from time to time declare by resolution that vacancies in the Council have occurred.
- (5)** The Council may fill by appointment any vacancies that occur in the elected membership of the Council between two annual meetings, provided, however, that the term of office for any person so appointed shall expire at the next ensuing annual meeting.
- (6)** Members of the Council shall be paid their reasonable out of pocket expenses of attending meetings of the Council and committees of the Institute and of conducting the affairs of the Institute, and the Council may authorize the payment of such expenses to any other members so engaged.

202 Public representatives on Council

- (1)** The Corporate Governance and Nominating Committee shall prepare and submit to the President of The University of Manitoba, annually and prior to the annual meeting of the Institute in that year, a list containing the names of persons suggested by it as being suitable for appointment as public representatives on Council, the intention of this procedure, however, being merely that such list might be of assistance to the President of said University in the appointment of the number of public representatives on Council required to be appointed in that year.
- (2)** Public representatives on Council shall normally be appointed for a term of two years, or until their respective successors are appointed. Appointments shall be staggered such that at least one public representative shall be appointed annually.
- (3)** The term of a public representative on Council shall terminate by the passage of time, or by death or resignation.

(4) A public representative on Council whose term has terminated, or is about to terminate, shall be eligible for reappointment provided however that no public representative shall be eligible to serve on Council for more than six years.

(5) The list referred to in clause (1) hereof shall contain names to the number of the persons to be appointed in that year, and of at least one other person.

(6) Public representatives on Council shall be entitled to receive notice of, attend, and speak at, and, except on the election of members of Council, vote at, all meetings of the Institute.

203 Election of Council

(1) At each annual meeting the number of members of Council to be elected shall be determined by the number of vacancies at that time in the membership of Council, but the number of members elected at each annual meeting shall not exceed ten, and at all times at least one elected member of Council shall be resident and employed or practising outside the boundaries of the City of Winnipeg.

(2) If two or more persons resident and employed or practising outside such boundaries are nominated for election as a member of Council at a time when the election of at least one such person is required under Bylaw 201 (2) and if no such person receives a sufficient number of votes at the election as would in the ordinary course result in his or her election, the one of such persons who receives the highest number of votes as between them shall be deemed elected in fulfillment of that requirement.

(3) All members, except honorary members, who are in good standing and whose residence is in the Province of Manitoba, shall be eligible for election to the Council; provided that a retiring member of Council who has served three consecutive terms of two years each shall not be eligible for election as a member of Council for the next ensuing term, unless he or she has been nominated for or held the office of First Vice-President, Second Vice-President, or Secretary-Treasurer at the time of his or her retirement.

(4) If a member of Council serves as President during the first year of his or her term as a member of Council, his or her membership as an elected member of Council shall terminate upon the expiry of his or her term as President.

(5) A voting paper, shall be mailed to all members of the Institute at least ten days before each annual meeting and shall have indicated thereon by general description the places of residence and of employment or practice of each person whose name appears thereon as a nominee and such voting paper shall not be effective or considered unless returned and received by the Secretary-Treasurer by twelve o'clock noon on the second day preceding the date of the annual meeting, and marked for the election of not more than the number of persons nominated for election to the Council as are to be elected at that meeting.

(6) Three scrutineers shall be appointed by Council from the members, and they shall count the voting papers received from the Secretary-Treasurer and submit to the Secretary-Treasurer a certified list of the names of the persons elected at the annual meeting.

(7) The Secretary-Treasurer shall declare at the annual meeting the names of those elected to the Council and of the appointed public representatives on Council.

204 Meetings of Council

(1) Meetings of the Council shall be held at least once in each quarter at such times and places as the President shall determine, including by means of such telephone, electronic or other communication facilities that will permit all persons participating in the meeting to communicate with each other, and reasonable notice shall be given to all members of the Council of such meetings.

(2) Subject to a minimum of five (5) members present, at any meeting of the Council, the presence of fifty percent (50%) of the current complement of members on Council shall constitute a quorum.

(3) Every member of the Council present at a meeting of the Council shall have one vote and the chair shall, in addition, have a casting vote as necessary to break a tie.

[The next bylaw is Bylaw 221]

OFFICERS

221 Elections and appointments of officers

(1) Not later than one hour after each annual meeting, the new Council shall meet and shall elect from its members a President, a First Vice-President, a Second Vice-President and a Secretary-Treasurer. These members shall be the elected officers of the Institute and, shall act as an Executive Committee on behalf of the Council in accordance with terms of reference approved by the Council.

(2) The Council shall provide for the appointment and remuneration of a chief executive officer and such other officers and agents as the Institute may from time to time require.

222 President's responsibilities

(1) The President shall be the chair of the Council and shall be entitled to preside at all meetings of the Institute and the Council.

(2) In the absence of the President or at his or her request a Vice-President shall act as president.

(3) At any meeting of the Institute or of the Council where the President or a Vice-President is not in attendance, those present in person at the meeting, provided they constitute a quorum under these bylaws, may by resolution appoint any other member of the Council to act as chair of the meeting.

223 Secretary-Treasurer's responsibilities

The Secretary-Treasurer shall provide advice and counsel to management regarding the financial affairs of the Institute.

[The next bylaw is Bylaw 241]

MEETINGS OF THE INSTITUTE

241 Procedure at meetings

Subject to the bylaws, the procedure at all meetings in connection with the affairs of the Institute shall be governed by the rulings of the chair.

242 Notice provisions

(1) Any notice under these bylaws shall be deemed to have been duly given if and when mailed prepaid in Manitoba addressed to the recipient at such an address as appears in the records of the Institute or if no address appears then to the last known address of that person entered in the register of members or records of the Institute.

(2) The certificate of the Secretary-Treasurer or other officer appointed by the Council shall be conclusive evidence of the due mailing of any such notice.

(3) The non-receipt of any notice under these bylaws shall not invalidate such notice or any meeting, or any resolution, proceeding or action at any meeting.

(4) The Council may from time to time determine in its sole discretion what the reasonable notice required under the bylaws should be in the circumstances and may declare that any notice already given has been reasonable.

243 Annual general meeting: timing – notice – presentation of financial statements – appointment of auditor

(1) The annual general meeting of the Institute for the election of the Council, the appointment of an auditor and for the transaction of such other business as may properly be brought before the meeting, shall be held within 90 days after the end of each fiscal year at such time and place as the Council may from time to time determine.

(2) Reasonable notice of the annual general meeting shall be given to each member and at the same time or at a reasonable time before the annual general meeting a copy of the Annual Report including the annual financial statements and the report of the auditor thereon, shall be sent to each member.

(3) The Council shall place before the annual general meeting of the Institute for adoption, financial statements for the last completed financial year prepared in accordance with generally accepted accounting principles.

(4) At the annual general meeting of the Institute, one or more members, not being members of the Council, shall be appointed auditor or auditors to hold office until the close of the next annual general meeting, at a remuneration to be fixed by the Council.

244 Other general meetings

Other general meetings of the Institute shall be held from time to time on at least one week's notice, after resolution of the Council or after a requisition, delivered to the Secretary-Treasurer signed by 10 or more members, for such purposes or the transaction of such business as may be specified in the resolution or requisition.

245 Adjournment of general meetings

Any annual or general meeting of the Institute may be adjourned from time to time by a resolution passed by a majority of the members present but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which adjournment took place.

246 Procedures at annual or general meetings

(1) At any annual or general meeting of the Institute 20 members present shall constitute a quorum.

(2) Every member present shall have a vote and the chair shall, in addition, have a casting vote as necessary to break a tie.

(3) Subject to the provisions of Bylaw 247, voting shall be by show of hands unless 10 or more members present require a vote by ballot.

(4) If a vote by ballot is required pursuant to clause (3) of this bylaw, the chair shall appoint scrutineers to take the vote.

247 Proxy voting provisions

Council may from time to time determine, in particular cases, to permit any member who is entitled to vote at any annual or special general meeting of the Institute on the question of whether or not any bylaw or rule of professional conduct is to be enacted, re-enacted, repealed, or amended, to cast his or her vote by proxy subject to the following provisions:

(a) the proxy shall be in writing signed by the member and shall direct and authorize the President of the Institute, or in his or her absence the Secretary-Treasurer of the Institute, to vote on behalf of the member for or against a particular bylaw, rule of professional conduct, or amendment to the bylaws or rules of professional conduct, and shall be in the form determined by Council;

(b) the proxy form shall be returned directly to a proxy scrutineer who shall be a person selected by Council. Council may appoint an alternate proxy scrutineer to serve if the proxy scrutineer is unable to attend the meeting;

(c) prior to the meeting the proxy scrutineer (or his or her alternate) shall furnish the Chief Executive Officer or such other person as may be appointed by the Chief Executive Officer with a record of the names of all members who have filed proxies. Such records shall not show how any particular member directed his or her vote to be cast;

(d) any member who has cast his or her vote by proxy may, at any time prior to the time scheduled for the commencement of the meeting in question, personally attend the place of the meeting, revoke his or her proxy in writing, and cast his or her vote personally. The proxy scrutineer (or his or her alternate) shall attend the place of the meeting one half-hour before the time appointed for the commencement of the meeting to receive written revocations of proxies;

(e) at any meeting where Council has permitted or authorized the members to cast their votes on any issue by proxy, then the voting upon that issue at that meeting shall be by ballot. When the balloting commences, the proxy scrutineer (or his or her alternate) shall report in writing to the President of the Institute, or in the President's absence the Secretary-Treasurer of the Institute, the number of proxy votes for and against each such bylaw, rule of professional conduct, or amendment to the bylaws or rules of professional conduct and the President, or in the President's

absence the Secretary-Treasurer, shall cast a ballot attaching thereto the report of the proxy scrutineer (or the proxy scrutineer's alternate);

(f) the proxy scrutineer (or the proxy scrutineer's alternate) shall not otherwise disclose how proxies were directed;

(g) at any annual or special general meeting of the Institute where the question of whether or not any bylaw or rule of professional conduct that has been enacted, re-enacted, repealed or amended by Council is being considered for confirmation, no amendments to the content of the said bylaw or rule of professional conduct as circulated to the membership in accordance with Bylaw 243 shall be permitted.

[The next bylaw is Bylaw 261]

COMMITTEES

261 Committees: appointment – composition and meetings

(1) (a) The Council shall appoint from among its members an Audit Committee, a Corporate Governance and Nominating Committee and an Executive Committee, and may appoint such other Committees of Council as it deems appropriate from time to time.

(b) The Council shall appoint from the general membership and subject to these bylaws may appoint non-members as required to a number of Self-Regulatory Committees including a Membership Committee, a Professional Conduct Committee, a Discipline Committee, an Office Practice Assistance Committee and a Bylaws Advisory Committee. The Bylaws Advisory Committee, comprised of such members, including a chair as are appointed by Council, shall have the power to review and recommend changes to the Bylaws, Regulations and Rules of Professional Conduct. The remaining Self-Regulatory Committees shall have all of the powers conferred upon them by the Bylaws.

(c) The Corporate Governance and Nominating Committee shall appoint from the general membership such Operating Committees that are required from time to time to assist the Chief Executive Officer in the execution of his or her duties.

(d) The chair of each committee shall be designated by Council but for the Operating Committees shall not normally be a member of Council.

(e) A member of a committee referred to in (b) or (c) may at any time give notice in writing to the chair of the committee that the member intends to resign. The member's office shall become vacant on the acceptance of the resignation by the committee or, in the case of a member of the Institute, when the member ceases to be a member of the Institute, or is excluded or suspended for any period from membership, or in the case of any member of a committee, if the member is absent from the meetings of the committee for more than two consecutive meetings without the consent of the committee.

(2) Except where otherwise specially provided, meetings of committees shall be held, on reasonable notice, at such times and places as the respective chair thereof shall from time to time determine, including by means of such telephone, electronic or other communication facilities that will permit all persons participating in the meeting to communicate with each other.

(3) Except where otherwise specially provided, at any meeting of a committee constituted pursuant to clauses 261(1)(a) and (b), a majority of the membership of the committee thereof shall constitute a quorum provided that at any such meeting a majority of the members of the committee present and voting shall be members of the Institute.

(4) Subject to clause (3) hereof, every member of a committee present shall have a vote and the chair shall, in addition, have a casting vote as necessary to break a tie.

[The next bylaw is Bylaw 281]

GENERAL

281 Banking: deposits – investments – authorized signatures

(1) The monies of the Institute shall be kept in such chartered banks or trust companies as the Council may from time to time by resolution determine.

(2) Monies of the Institute may be invested in such manner as the Council may from time to time provide.

(3) All cheques, other than those drawn on any imprest bank account authorized by resolution of the Council, shall be signed by any two of the following: the elected officers, the chief executive officer, the director of administration and such other officers and persons as are appointed for this purpose by the Council.

282 Execution of legal documents

All deeds, contracts, documents or legal papers to be signed by the Institute under seal shall be

(a) attested by the signatures of

(i) one of the elected officers, and

(ii) the chief executive officer or his or her appointee for this purpose;

(b) attested in such other manner as the Council may from time to time determine by resolution.

283 Indemnification of Council members, officers, committee members and others

Every person when acting in his or her capacity as:

(a) a member of the Council,

(b) an officer of the Institute,

(c) a member of a committee of the Institute,

and any other servant or agent of the Institute shall, out of the funds of the Institute, be indemnified and saved harmless

(i) from and against any liability he or she may suffer or incur arising out of the normal operation of the Institute, or out of any duty or responsibility under these bylaws, or out of any undertaking or assignment authorized by the Council;

- (ii) for all costs, charges and expenses which he or she may suffer or incur in or about the defence of any claim, action, suit or proceeding alleging such liability

provided such liability, costs, charges and expenses are suffered or incurred without his or her own wilful default.

284 No cause of action against the Institute, Council members, officers, committee members and others

No member, student, or other person shall have any cause of action or lawful complaint against the Institute, the Council or any member thereof, any member, student or officer, servant, agent, counsel or solicitor of the Institute by reason of any thing done or omitted to be done or any other matter or thing in connection with or in respect of any duty, responsibility, undertaking or assignment performed or undertaken in good faith on behalf of the Institute.

[The next bylaw is Bylaw 301]

300 MEMBERSHIP

301 Membership Committee *(July 2003)*

The Membership Committee shall consist of such members, including a chair and one public representative as are appointed by Council.

The Membership Committee shall have the power to examine, approve or reject all applications for membership in the Institute, including the power to inquire into the moral and educational fitness of each applicant, and generally to deal with all matters affecting membership in the Institute, other than those matters within the powers of the Professional Conduct Committee and the Discipline Committee.

The Membership Committee shall also have the power to examine, approve or reject all applications from a sole proprietorship, partnership or corporation for a permit to practise public accounting.

In addition, the Membership Committee shall have the power to hear requests from members and grandparented students (as provided in Bylaw 420) for consideration of special circumstances affecting membership or student registration status.

302 Admission to membership *(July 2009)*

(1) Subject to the Act and the Bylaws, the membership of the Institute consists of those persons who are members of the Institute admitted in accordance with the Act and the Bylaws, and who continue in good standing.

(2) The Membership Committee may by resolution admit to membership in the Institute any applicant for whom it has received satisfactory evidence of competence to practise as a member of the Institute and of good moral character, provided such applicant is:

(a) a student who is registered with the Institute and who has fulfilled all of the educational, practical experience and examination requirements as prescribed by the Council and set out in the bylaws and regulations of the Institute;

(b) a member in good standing of a provincial institute which recognizes membership in the Institute as a basis for obtaining membership in that provincial institute without requiring the member to write and pass the Uniform Evaluation, and has fulfilled all of the educational and practical experience requirements prescribed by the Council;

(c) a certified public accountant from the United States of America who is a certificate holder in good standing with a state board of accountancy or equivalent body which recognizes membership in the Institute as a basis for obtaining the certificate granted by that board without requiring the member to write and pass the uniform Certified Public Accountant examination administered by the American Institute of Certified Public Accountants, provided he or she has been accepted as a membership candidate and has fulfilled all of the educational, practical experience and examination requirements as prescribed by the Council;

(d) a member of any accounting body outside Canada and the United States which is considered a “recognized society” as set out in these bylaws provided the applicant has been accepted as a

membership candidate and has fulfilled all of the educational, practical experience and examination requirements as prescribed by the Council.

303 Recognized societies (*July 2001*)

(1) The Council may from time to time designate as “recognized societies” particular accounting bodies outside Canada and the United States which have:

- (a) educational, practical experience and examination requirements for qualification for membership which are acceptable to the Institute, and
- (b) professional standards and requirements for admission to and continuance of membership which are acceptable to the Institute.

(2) The Council may at any time remove the designation of a particular accounting body made pursuant to clause (1) of this bylaw.

(3) The Council may from time to time prescribe by regulation the educational, practical experience and examination requirements for persons who apply to become membership candidates and for membership candidates under this bylaw.

(4) Anyone accepted as a membership candidate under this bylaw shall be considered a student-in-accounts for the purposes of and be bound by the bylaws, including the rules of professional conduct.

304 Fellows and honorary members (*July 2001*)

(1) Any member in good standing may, by a two-thirds majority vote of the Council, be admitted a Fellow.

(2) The power conferred on the Council in clause (1) includes the power to admit a Fellow posthumously.

(3) Any member in good standing who has been elected a Fellow by another provincial Institute/Ordre may refer to himself/herself as a Fellow or FCA while in Manitoba but such person shall not be considered a Fellow of this Institute unless elected under the provisions of clause (1) of this bylaw.

(4) Election to honorary membership shall be made in the manner provided for in the Act.

305 Membership certificates and permits (*July 2001*)

(1) (a) Every member shall be entitled to receive a certificate of membership which shall be in such form as the Council may from time to time determine and, subject to the terms of these bylaws, to hold the certificate as long as he or she remains a member.

(b) Membership certificates, including those issued to Fellows and honorary members, shall remain the property of the Institute and in the event of termination or suspension of membership for any reason other than death shall be returned to the Institute.

(c) All membership certificates, including honorary membership certificates, shall be under the seal of the Institute attested by the President or a Vice-President and by the Secretary-Treasurer.

(2) (a) Every office of every firm shall be entitled to receive a permit in such form as the Council may from time to time determine and, subject to the terms of these bylaws and the Act, to hold the permit as long as it remains registered as a firm.

(b) Permits shall remain the property of the Institute and in the event of the firm ceasing to exist or meet the requirements of the bylaws or the Act or otherwise having its permit suspended or cancelled, shall be returned to the Institute.

(c) All permits shall be under the seal of the Institute attested by the President or Vice-President and by the Secretary-Treasurer.

306 Resignation

(1) Any member may submit a written application to resign to the Membership Committee unless:

(a) the member's practising unit is the subject of a practice review or a follow-up review;

(b) the member's professional conduct is

(i) the subject of an investigation by the Professional Conduct Committee, or

(ii) the subject of charges made by the Professional Conduct Committee;

(c) the member has not fully complied with an order of the Discipline Committee or any order of Council on an appeal from the Discipline Committee;

(d) the member is in arrears in respect of any Institute fee or other charges.

(2) The Membership Committee or the Council may impose conditions which must be satisfied before an application to resign is accepted. The Membership Committee shall not accept such resignation until such conditions have been satisfactorily fulfilled.

(3) A resignation shall take effect on the day set by the Membership Committee.

307 Firm names

(1) A member or firm shall register with the Institute, in the manner prescribed by the Council, the name or names under which the member or firm carries on a public accounting practice or a related business or practice and any other information as Council may prescribe.

(2) The Membership Committee, in its discretion, may authorize a firm to practice under a name which is consistent with the rules of professional conduct.

308 Part-time Offices

(a) A part time office is an office which is held out to the public as that of a Chartered Accountant, but where the member having personal charge and management may not always be in attendance to serve the public throughout the normal business hours of the community in which the office is located.

(b) A part-time office shall not be operated without the prior approval of Council.

(c) A part-time office must be under the personal charge and management of a practising member who shall normally be present in that office during the published business hours of the part-time office, if such hours are published, and if such hours are not published, whenever such office is open for business.

(d) When the member who is responsible for the part-time office is not able to be in attendance, arrangements must be in place for the public to be served by competent staff who have access to the member by telephone, facsimile, e-mail or some other timely method of communication.

[The next bylaw is Bylaw 320]

FEES AND OTHER CHARGES

320 Payment of fees

Every member (except honorary members), student, firm or other applicant shall pay such fees as are prescribed by the Council from time to time.

321 Entrance fees

The fee for admission to membership in the Institute shall be set at such amount as the Council may by resolution determine and shall be payable upon admission to the Institute, provided that if the applicant is a member in good standing of another provincial institute which accords the same privilege to members of the Institute the fee shall be waived.

322 Permit registration fee/ permit issuance fee

(1) The permit registration fee shall be set at an amount which is equivalent to but not in addition to the practitioner assessment fee which has been assessed pursuant to bylaw 326 in respect of each student or member who is a proprietor, partner, shareholder, or employee of the firm and shall be payable on the first of October in any given year.

(2) The permit issuance fee shall be set at such an amount as the Council may by resolution determine and shall be payable at the time that an application is made for a permit. The permit issuance fee shall be refunded in full in respect of any application that is not approved.

323 Annual membership fee

The annual membership fee shall be set at such amount as the Council may by resolution determine and shall be payable on the first of April in any given year, provided that

(a) the full amount of such annual membership fee shall be paid by

- (i) members residing or carrying on an occupation within the Province of Manitoba, and
- (ii) members residing elsewhere in Canada who are not paying the full annual membership fee of any other provincial institute;

(b) a reduced fee of such amount as the Council deems appropriate shall be paid by

- (i) members who reside in a province or territory in Canada other than Manitoba and are also members of one or more other provincial institutes, provided they pay the full annual membership fee of another provincial institute, and
- (ii) members residing outside Canada who do not carry on an occupation in Manitoba.

324 Special assessments

From time to time there may be levied on the members such special assessments of fees for such purposes as the Council shall by resolution determine.

325 CICA charges

To the fee payable by each member pursuant to Bylaws 323 and 324 there shall be added the amount charged to the Institute by The Canadian Institute of Chartered Accountants in respect of such member.

326 Practitioner assessment / Deemed permit registration fees

(1) Every member engaged in the practice of public accounting in Manitoba, either as a sole practitioner, or as a partner with any non-member public accountant, or as a partner or shareholder of any firm engaged in such practice, shall pay an annual practitioner assessment which shall be set in such amount as the Council may by resolution determine. Such fee shall be assessed in respect of each student or member who is a proprietor, partner, or employee in the member's practice in Manitoba and each student or member who is a shareholder or employee in a professional corporation in Manitoba as of such date as may be determined by the Council from time to time, provided that only one such fee shall be payable annually in respect of each such member.

(2) The provisions of Bylaws 332 and 333 shall apply *mutatis mutandis* to each member in respect of amounts payable pursuant to this bylaw on account of the member's firm or employees and the employees of any firm of which he or she is a partner, proprietor or shareholder.

(3) Where the annual practitioner assessment has been paid in respect of each student or member who is a proprietor, partner, shareholder, or employee of the firm, the firm shall be deemed to have paid its annual permit registration fee.

327 Practice review fee

(1) Every member engaged in the practice of public accounting in Manitoba, either as a sole practitioner or as a partner with any non-member public accountant, or as a partner or shareholder of any firm engaged in such practice, shall pay for any practice review or follow-up review by the Office Practice Assistance Committee, the amount payable to be determined in accordance with rates as authorized and published by the Council from time to time.

(2) The Council may adopt and publish from time to time the schedule of rates to be paid pursuant to clause (1) hereof, which rates shall be designed to cover such portion of the costs of the practice review as in the opinion of Council is appropriate in the circumstances.

(3) The provisions of Bylaws 332 and 333 shall apply *mutatis mutandis* to each member in respect of amounts payable pursuant to this bylaw on account of the member's firm or employees and the employees of any firm of which he or she is a partner, proprietor or shareholder.

328 Annual membership fee reduction

(1) A member shall be eligible for a fifty per cent reduction or refund of the annual membership fee payable in respect of a particular fiscal year if, prior to the thirtieth day of September of that year

- (a) the member's written application to resign from membership is received by the Institute, provided that such resignation is subsequently accepted by the Membership Committee; or
- (b) the member has retired and has met such other eligibility criteria as the Council may prescribe from time to time.

(2) A member who, on a full-time basis, is:

- (a) attending university; or
- (b) caring for a dependant as of the first day of April of any given year

and who has an annual income, exclusive of investment income, no greater than 15 times the annual membership fees prescribed by Council, excluding applicable tax may apply on or before the thirty-first of May of each year to the Membership Committee, in the prescribed form, for a reduction of 50% of the annual membership fees due on the first of April each year.

329 Fractional fees

(1) Where an application for membership is received and the applicant is admitted by affiliation with another provincial institute between 1 April and 30 September in any year, the applicant shall pay an amount equal to the approved annual non-resident membership fee provided for in Bylaw 323.

(2) Where an application for membership is received and the applicant is admitted by affiliation with another provincial institute between 1 October and 31 March in any year, the applicant shall pay an amount equal to one-half (50%) of the approved annual non-resident membership fee provided for in Bylaw 323.

330 Exemption from fees

In respect of a particular fiscal year, a member shall be exempt from payment of the annual membership fees and special assessments but not from any amount payable pursuant to Bylaws 326(1) or 327(1), if, prior to the first day of the fiscal year, the member has retired or has met such other eligibility criteria as the Council may prescribe from time to time.

331 Waiver, reduction or deferral of fees

The Membership Committee may waive, reduce or defer the fees and special assessments of a member in accordance with such criteria and guidelines as are established by the Council.

332 Suspension for non-payment of fees and other charges

(1) Where, as the case may be, the annual membership fee, the charge for CICA membership, any special assessment or any other charge due from any member is not paid within two (2) calendar months after the date when such fee, charge or assessment first became due, all rights and privileges as a member under the Act and the bylaws become suspended as of the final date for payment and such suspension shall be reported to the Membership Committee.

(2) Where the annual practitioner assessment of any member, or the amount payable pursuant to Bylaw 327(1), is not paid within two (2) calendar months after the date when such fee first became due, all rights and privileges as a member under the Act and bylaws become suspended as

of the final date for payment and such suspension shall be reported to the Membership Committee.

(3) The permit of any firm whose annual permit registration fee is not paid within two (2) calendar months after the date when such fee first became due, shall be suspended as of the final date for payment and such suspension shall be reported to the Membership Committee. Additionally, all rights and privileges of membership of each member who is a shareholder, proprietor or partner of the firm become suspended as of the same date and such suspensions shall also be reported to the Membership Committee.

(4) (a) Payment of the fee, special assessment or any other charge and a reinstatement fee in such amount not exceeding the amount specified in Bylaw 323(a), as the Council may by resolution prescribe from time to time, shall cause membership in good standing to be reinstated, subject to the provisions of Bylaw 333(1), as of the date of the Institute's receipt of the fee, special assessment or any other charge and the reinstatement fee.

(b) Upon reinstatement to membership of the proprietor and each partner or shareholder who was suspended under clauses (1), (2), or (3) of this bylaw and upon payment of the permit registration and reinstatement fees, the permit of a firm which has been suspended pursuant to clause (3) of this bylaw shall be reinstated as of the later of the date that the suspended members have been reinstated to membership and the Institute's receipt of the permit registration and reinstatement fees.

333 Termination/cancellation of permit for non-payment of fees and other charges

(1) (a) The membership of any person whose annual membership fee, charge for CICA membership, special assessment, annual practitioner assessment, amount charged for practice review or follow-up review or any other charge as the case may be, is not paid within two (2) calendar months after the date of his or her suspension for such non-payment shall be terminated as of the final date for payment of all applicable fees or other charges and the person's name shall be removed from the register upon the reporting of the termination to the Membership Committee.

(b) The permit of any firm whose annual permit registration fee is not paid within two (2) calendar months after the date of the suspension of its permit for such non-payment, shall be cancelled as of the final date for payment of the annual permit registration fee and the cancellation of the permit shall be reported to the Membership Committee.

(2) (a) A person whose membership is terminated under clause (1) of this bylaw may apply to be readmitted to membership in accordance with the provisions of Bylaw 352.

(b) A firm whose permit has been cancelled under clause (1) of this bylaw may apply to have its permit re-issued in conjunction with the application for readmission of its proprietor, partners or shareholders in accordance with the provisions of Bylaw 352.

[The next bylaw is Bylaw 351]

MEMBERSHIP INTERRUPTION AND READMISSION/REINSTATEMENT

351 Readmission of members who resigned

(1) A former member of the Institute who resigned while in good standing may apply to the Membership Committee to be readmitted to membership in the Institute upon making a written application in the form prescribed by the Council, filing the declaration required pursuant to Bylaw 355, and fulfilling the requirements of this bylaw.

(2) A former member of the Institute who resigned while in good standing and, at the date of making application for readmission to membership pursuant to clause (1) of this bylaw, holds membership in good standing in another provincial institute shall be required to remit the annual membership fee for the current fiscal year, as prescribed by the Council pursuant to Bylaw 329.

(3) A former member of the Institute who resigned while in good standing and, at the date of making application for readmission to membership pursuant to clause (1) of this bylaw, holds membership in good standing in a recognized society, shall be required to remit the annual membership fee for the current fiscal year, as prescribed by the Council pursuant to Bylaw 323.

(4) A former member of the Institute who resigned while in good standing because of medical, compassionate or such other special circumstances as the Council may determine and does not hold membership in good standing in another provincial institute or a recognized society at the date of applying for readmission to membership pursuant to clause (1) of this bylaw shall be required to remit the annual membership fee for the fiscal year in which the applicant applies for readmission, as prescribed by the Council pursuant to Bylaw 323.

(5) A former member of the Institute who resigned while in good standing and, at the date of making application for readmission to membership pursuant to clause (1) of this bylaw, does not hold membership in good standing in another provincial institute or a recognized society shall be required to remit

(a) the annual membership fee for the fiscal year in which the applicant applies for readmission, as prescribed by the Council pursuant to Bylaw 323; and

(b) a readmission fee in an amount as prescribed by Council from time to time.

352 Readmission of terminated members/Re-issuance of cancelled permit - non-payment of fees

(1) A person whose membership has been terminated pursuant to Bylaw 333(1) as a result of not paying, within the prescribed period of time, the annual membership fee, the charge for CICA membership, the annual practitioner assessment, any special assessment, the amount charged for practice review or any other charge, may apply to the Membership Committee to be readmitted to membership in the Institute upon making a written application in the form prescribed by the Council, filing the declaration required pursuant to Bylaw 355, and remitting

(a) if terminated for non-payment of annual membership fees and/or the charge for CICA membership,

- (i) a readmission fee in an amount as prescribed by Council from time to time; and
 - (ii) the annual membership fees for the year of readmission; and
 - (iii) one-half (50%) of the annual membership fees and/or the charge for CICA membership for the year of termination, if different from the year in which readmission is requested.
- OR

(b) if terminated for non-payment of any other fee, charge or assessment that was due but not paid at the date of termination from membership,

- (i) the fee, charge or assessment that was due but not paid at the date of termination from membership; and
- (ii) a readmission fee in an amount as prescribed by Council from time to time; and
- (iii) the annual membership fees for the year of readmission, if different from the year of termination.

(2) A firm whose permit has been cancelled pursuant to Bylaw 333(1) as a result of not paying, within the prescribed period of time, the annual permit registration fee or any other charge, may apply to the Membership Committee to have its permit re-issued upon making a written application in the form prescribed by the Council, upon readmission of its proprietor, partners or shareholders who were removed from the membership register pursuant to Bylaw 333 and upon remitting the annual permit registration fee and appropriate permit re-issuance fee in an amount as prescribed by the Council from time to time.

353 Readmission of members expelled by disciplinary order/Re-issuance of professional corporation permit cancelled by disciplinary order

(1) Application for readmission

Any person expelled from membership in the Institute under the terms of an order of the Discipline Committee, or the Council, may apply to the Membership Committee to be readmitted to membership in the Institute upon making a written application in the form prescribed by the Council, filing the declaration required pursuant to Bylaw 355, and satisfying the requirements of this bylaw.

(2) Giving notice

The secretary of the Membership Committee shall, upon receiving a written application for readmission to the Institute, give notice of it to the Professional Conduct and Discipline Committees.

(3) Readmission hearing

The Membership Committee shall conduct a hearing of the application for readmission to the Institute at which the applicant and the Professional Conduct and Discipline Committees shall be entitled to be heard.

(4) Membership committee procedure

In the hearing before the Membership Committee held pursuant to clause (3) the applicant shall have the onus of proof. The procedure to be followed before and at such hearings shall, to the extent applicable, be in accordance with the provisions of Bylaws 550 – 580.

(5) Decision following a hearing

After conducting a hearing pursuant to clause (3), the Membership Committee may, subject to clause (7)

- (a) accept the application; or
- (b) accept the application subject to the applicant's fulfilling such requirements as the Membership Committee may deem appropriate; or
- (c) reject the application.

(6) Factors to be considered in decision

In arriving at its decision, the Membership Committee shall have regard to such circumstances as it may deem appropriate, which may include

- (a) the information contained in the declaration required to be filed pursuant to Bylaw 355;
- (b) conduct during the time that the applicant was a member which was not investigated by the Professional Conduct Committee because it was reported after the applicant was expelled from membership;
- (c) the circumstances of the applicant's expulsion from membership, including the nature of the charges of which he or she was found guilty, and the reasons for expulsion given by the committee which made the order;
- (d) the extent to which the applicant has fulfilled the terms of the order pursuant to which the applicant was expelled from membership;
- (e) the length of time since the applicant's expulsion; and
- (f) the measures taken by the applicant since expulsion which support his or her entitlement to readmission.

(7) Criteria which must be met

An applicant for readmission must satisfy the Membership Committee that he or she is

- (a) of good moral character; and
- (b) competent to practice as a member of the Institute.

(8) Other information

The Membership Committee may request the applicant to provide such documentation or other information as the Membership Committee believes is necessary to make its determination.

(9) Rejection of application made on false or misleading declaration

If the Membership Committee finds that the declaration filed pursuant to Bylaw 355 was one which the former member knew or should have known was false or misleading, by reason of any failure to disclose conduct that, if engaged in by a member, could reasonably be considered a violation of the rules of professional conduct, it shall reject the application for readmission.

(10) Request for review by Council

Any person applying for readmission to membership in respect of whom the Membership Committee has conducted a hearing and made a decision pursuant to clause (3) shall be given written notice of the decision and, if not satisfied with the decision, may request the Council to review the decision pursuant to Bylaw 601.

(11) Reporting to Council

A decision of the Membership Committee in respect of which no application for review has been brought shall be reported to the Council, shall be recorded in the minutes of the Council, and shall be final, binding and conclusive for all purposes.

(12) Re-issuance of cancelled permit to professional corporation

Any professional corporation whose permit has been cancelled under the terms of an order of the Discipline Committee, or the Council, may apply to the Membership Committee to have its permit re-issued upon making a written application in the form prescribed by the Council, filing the declaration required pursuant to Bylaw 355, and satisfying all other requirements of this bylaw.

354 Courses or examinations may be prescribed

Any person applying for readmission to membership pursuant to Bylaws 351, 352 or 353 who has not held membership in good standing in the Institute, another provincial institute, or a recognized society within five years of the date of applying for readmission shall successfully complete such course(s) or pass such examination(s) as the Council may prescribe from time to time.

355 Declaration to be filed

Any person applying for readmission to membership pursuant to Bylaws 351, 352, 353, 701, 801 or 901 shall file with his or her application for readmission a declaration in the form prescribed by the Council attesting that, to the best of his or her knowledge and belief, since his or her resignation, termination or expulsion from membership he or she has not engaged in conduct, other than as specifically set out in the declaration, that, if engaged in by a member, could reasonably be considered a violation of the rules of professional conduct.

356 Membership Committee hearings

(1) Investigation where misconduct disclosed in declaration or complaint made

The Membership Committee shall investigate any application for readmission in which either

- (a) the declaration filed pursuant to Bylaw 355 discloses conduct that, if engaged in by a member, could reasonably be considered a violation of the rules of professional conduct, or
- (b) a complaint is made against the applicant in respect of alleged misconduct occurring during the time between the member's resignation or termination and his or her application for readmission.

(2) Investigative powers

The Membership Committee shall have the power:

- (a) to make such investigation as it deems necessary in fulfilling its responsibilities under Bylaws 356 (1), 358 (5), 359 (2) and 360 (5);
- (b) to require the attendance of any member or student and the production of any books, records and working or other papers in their possession which may be required from time to time;
- (c) to retain the services of any person on a fee basis, whether or not a member, to authorize such person to inquire into all matters which may be brought to his or her attention by the committee or its chair, and through its chair to authorize any such person to interview any member or student and to examine any books, documents and working or other papers.

(3) Decision following investigation

After its investigation pursuant to clause (1), the Membership Committee may, subject to the provisions of clause (4),

- (a) accept the application, or
- (b) accept the application subject to the applicant's fulfilling such requirements as the Membership Committee may deem appropriate, or
- (c) reject the application.

(4) Factors to be considered in decision

In arriving at its decision, the Membership Committee shall have regard to such circumstances as it may deem appropriate, which may include

- (a) the information contained in the declaration required to be filed pursuant to Bylaw 355,
- (b) conduct during the time that the applicant was a member which was not investigated by the Professional Conduct Committee because it was reported after the applicant resigned, or was terminated or expelled from membership,
- (c) whether the applicant is of good moral character,
- (d) whether the applicant is competent to practice as a member of the Institute,
- (e) where appropriate, the extent to which the applicant has fulfilled the terms of the order of the Discipline Committee, or the Council,

and may request the applicant to provide such documentation or other information which the Membership Committee believes is necessary to complete its investigation.

(5) Rejection of application made on false or misleading declaration

If the Membership Committee finds upon its investigation that the declaration filed pursuant to Bylaw 355 was one which the former member knew or should have known was false or misleading, by reason of any failure to disclose conduct that, if engaged in by a member, could reasonably be considered a violation of the rules of professional conduct, it shall reject the application for readmission.

(6) Request for review by Council

Any person applying for readmission to membership in respect of whom the Membership Committee has conducted an investigation and made a decision pursuant to clause (3) shall be given prompt written notice of the decision and, if not satisfied with such decision, may request the Council to review the decision pursuant to Bylaw 601.

(7) Reporting to Council

The Membership Committee, as the case may be, shall report its findings to the Council.

357 Investigation of complaints after readmission

(1) Professional Conduct Committee to investigate

If, following a former member's readmission to membership, a complaint is made against the member in respect of misconduct alleged to have occurred during the time between the member's resignation, termination or expulsion and his or her readmission, the complaint shall be

investigated by the Professional Conduct Committee and, after such investigation, the Professional Conduct Committee may, in its absolute discretion, either conclude the investigation and take no further action, or lay a charge before the Discipline Committee with respect to filing a false or misleading declaration under Bylaw 355.

(2) Revocation of readmission by Discipline Committee

If, after conducting a hearing into a matter referred to it by the Professional Conduct Committee pursuant to clause (1), the Discipline Committee finds that the declaration filed in purported compliance with Bylaw 355 was false or misleading, by reason of a failure to specify in the declaration conduct which the member knew or should have known was conduct which, if engaged in by a member, could reasonably be considered a violation of the rules of professional conduct, then upon such finding the member's readmission to membership shall be revoked.

(3) Discipline Committee procedure

The procedure before and at a Discipline Committee hearing held pursuant to clause (2) should be in accordance with the provisions of Bylaws 550–580.

(4) Request for review by Council

Any person in respect of whom the Discipline Committee has conducted a hearing and made a finding pursuant to clause (2) shall be given prompt written notice of the decision and, if not satisfied with such decision, may request the Council to review the decision pursuant to Bylaw 601.

(5) Reporting to Council

The Discipline Committee shall report its findings promptly to the Council.

358 Suspension of members for bankruptcy

(1) A member in good standing cannot be a bankrupt

It shall be a condition to the continued exercise of all of the rights and privileges of membership under the Act and the bylaws that a member shall not become a bankrupt within the meaning of the *Bankruptcy and Insolvency Act, S.C. 1992, Chapter 27*, or any other statute for the time being in force.

(2) Automatic suspension upon becoming a bankrupt

Any member upon becoming a bankrupt is thereupon suspended from membership in the Institute until membership is reinstated in accordance with the provisions of this bylaw.

(3) Members to notify Institute of bankruptcy

A member who becomes a bankrupt shall notify the Institute of the fact in writing not later than 15 days after the event.

(4) Application for reinstatement

Any person whose membership in the Institute is suspended by operation of clause (2), and against whom there is no charge outstanding under Bylaw 510, may apply to have his or her membership reinstated upon filing acceptable documentation as evidence that the bankruptcy has been discharged.

(5) Membership Committee to investigate

Any application under clause (4) shall be investigated by the Membership Committee pursuant to Bylaw 356 (2) and, after such investigation, the Membership Committee may, subject to the other provisions of this bylaw, accept or reject the application and, if it is accepted, membership shall be reinstated in accordance with such acceptance or, in the case of a review under clause (10), in accordance with any acceptance by the Council.

(6) Where Professional Conduct Committee to investigate

If the Membership Committee while conducting its investigation becomes aware of

(a) any preliminary investigation and enquiry by the Professional Conduct Committee into the professional conduct of the applicant pursuant to Bylaw 510, or

(b) any act, omission, matter or thing on the part of the applicant that the Professional Conduct Committee is empowered to investigate and enquire into pursuant to Bylaw 510,

it may continue its investigation but, in the case of subclause (b) hereof, shall bring such act, omission, matter or thing to the attention of the Professional Conduct Committee for investigation and enquiry pursuant to Bylaw 510.

(7) Termination of Membership Committee investigation

Where an investigation or enquiry by the Professional Conduct Committee referred to in clause (6) hereof results in a charge being made against the applicant, the disposition of which causes the applicant to be suspended as a member for a specified period of time, or to be expelled from membership, before the Membership Committee concludes its investigation, the Membership Committee shall not proceed further with its investigation and the application made under clause (4) hereof shall terminate and be of no further effect.

(8) Factors to be considered in decision

In arriving at its decision under clause (5) hereof, or in reviewing such decision, the Membership Committee or the Council, as the case may be, shall have regard to such considerations as it may deem appropriate including

(a) whether the applicant is competent to practice as a member of the Institute;

(b) the nature of any outstanding disciplinary order and the state of compliance therewith by the applicant;

(c) whether the applicant has been discharged from bankruptcy;

(d) the financial circumstances of the applicant at the date of applying for reinstatement as a member.

(9) Conditions prior to reinstatement may be imposed

The Membership Committee or the Council, as the case may be, may require that the applicant satisfy such conditions as are deemed appropriate to be fulfilled prior to being reinstated as a member.

(10) Request for review by Council

Any person applying pursuant to clause (4), shall be given prompt written notice of the decision of the Membership Committee and, if not satisfied with such decision, an application may be made to have the matter reviewed by the Council pursuant to Bylaw 601 before such decision is reported to the Council.

(11) Reporting to Council

Subject to the other provisions of this bylaw, the Membership Committee shall report its decision to the Council.

358.1 Bankruptcy of professional corporations

In the event that a professional corporation declares bankruptcy,

(a) a member who is a shareholder in the professional corporation shall notify the Institute in writing of such bankruptcy not later than fifteen (15) days after the event;

(b) the permit of the professional corporation shall be cancelled; and

(c) the membership of each member who is a shareholder in the professional corporation shall be suspended unless, within thirty days of the declaration of bankruptcy of the corporation, the member has satisfied the Membership Committee that his or her membership should not be suspended.

359 Bankruptcy of students and membership candidates

(1) Students and membership candidates to notify Institute of bankruptcy

A student or membership candidate who becomes a bankrupt shall notify the Institute of the fact in writing not later than 15 days after the event.

(2) Membership Committee to investigate and decide

The Membership Committee shall conduct an investigation pursuant to Bylaw 356 (2) in respect of any student or membership candidate for whom notification has been received pursuant to clause (1) and, after such investigation may, subject to any other provisions of this bylaw

(a) permit the student or membership candidate to maintain registration with the Institute, or to maintain such registration subject to fulfilment of any conditions which the committee believes to be appropriate in the circumstances; or

(b) suspend the registration of the student or membership candidate, including eligibility to attempt any Institute examinations,

(i) until such date as the Institute is provided with acceptable documentation as evidence that the bankruptcy has been discharged; or

(ii) for such other period of time as the Membership Committee determines to be appropriate in the circumstances.

(3) Discharge and other requirements for admission to membership of students and membership candidates

A student or membership candidate who successfully fulfils all the requirements prescribed by the Council for admission to membership shall not be eligible to become a member until

(a) acceptable documentation has been filed with the Institute as evidence that the bankruptcy has been discharged; and

(b) the Membership Committee is satisfied that the student or membership candidate has complied with any conditions prescribed pursuant to clause 2(a) or 2(b)(ii).

(4) Provisions to apply *mutatis mutandis*

The provisions of Bylaw 358(6), (7), (8), (10) and (11) shall apply *mutatis mutandis* to any investigation carried out by the Membership Committee pursuant to clause (2) of this bylaw.

360 Suspension for mental incompetence or mental disability

(1) When member to be suspended

A member shall be suspended upon the date he or she

(a) is declared by a court to be a mentally incompetent person or is found incapable of managing his or her affairs through mental infirmity pursuant to the *Mental Health Act, R.S.M. c. M110*, or other statute for the time being in force, or

(b) is certified incompetent to manage his or her estate or appoints the Public Trustee as committee of his or her estate pursuant to the *Mental Health Act, R.S.M. c. M110*, or other statute for the time being in force, or

(c) is admitted as or becomes an involuntary patient in a psychiatric facility or continues therein by virtue of a certificate of renewal, pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, or

(d) is found on account of insanity unfit to stand trial on a criminal or similar offence, or, when he or she is determined to be not guilty of a criminal or similar offence by reason of insanity.

(2) Documentary evidence required before reinstatement application

A member suspended under clause (1) may apply to the Membership Committee to have his or her membership reinstated after the Institute receives documentary evidence that he or she

(a) if suspended pursuant to clause (1)(a) is declared by a court to be mentally competent or capable of managing his or her own affairs as evidenced by a court order to that effect pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, or

(b) if suspended under clause (1)(b) is competent to manage his or her estate as evidenced by notice of cancellation of the certificate of incompetence pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, or written evidence to that effect, from the Public Trustee, as may be appropriate, or

(c) if suspended pursuant to clause (1)(c) has sufficiently recovered and is discharged from a psychiatric facility as evidenced by a certificate or other written evidence to that effect from an appropriate, authorized individual in such psychiatric facility, or

(d) if suspended pursuant to clause (1)(d) is released from custody and after the investigation by the Professional Conduct Committee has been concluded, and no charge of professional misconduct is laid against the member; or in the event a charge is laid against the member, the Discipline Committee or Council determines that he or she is not guilty of professional misconduct.

(3) Acceptable evidence

For the purposes of this bylaw the following may be accepted by the Membership Committee as conclusive proof of the facts certified, evidenced or declared:

(a) in the case of a mentally incompetent person, a certified copy of the final court order declaring the person to be mentally incompetent, or in the case of a person found incapable of managing his or her affairs through mental infirmity, a certified copy of the final court order so declaring the person;

(b) in the case of a person certified to be incompetent to manage his or her estate, a certified copy of such certificate of incompetence or other written evidence from the Public Trustee, as his or her statutory or appointed committee, that the person is incompetent to manage his or her estate;

(c) in the case of a person who is an involuntary patient in a psychiatric facility, written evidence from an appropriate, authorized individual in such psychiatric facility, stating that the person has

been involuntarily admitted to, or has become an involuntary patient in, the psychiatric facility or continues therein as an involuntary patient;

(d) in the case of a person who has been found unfit to stand trial by reason of insanity or not guilty of a criminal or similar offence by reason of insanity the certificate of the clerk of the court to that effect.

(4) Members' obligations to report mental incompetence or disability of other members

A member

(a) appointed to act as the committee for a member who has been suspended pursuant to clause (1)(a) shall report the fact of the appointment to the registrar;

(b) appointed an Attorney pursuant to a Power of Attorney, of a member who has been suspended pursuant to clause (1) which Power of Attorney remains in effect when the member is certified incompetent to manage his or her affairs pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, shall report the fact of the appointment and that he or she is acting pursuant to that appointment to the registrar;

(c) who becomes aware that another member has been suspended pursuant to clause (1) shall report to the registrar, the fact that

- (i) a court order was made with respect to the member under the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, or
- (ii) the member was certified incompetent to manage his or her estate, or appointed the Public Trustee as his or her committee pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, or
- (iii) the member has been admitted as an involuntary patient in the psychiatric facility pursuant to the *Mental Health Act, R.S.M. c. M110* or other statute for the time being in force, or
- (iv) the member has been found on account of insanity unfit to stand trial on a criminal or similar offence, or not guilty of a criminal or similar offence by reason of insanity.

(5) Membership Committee to investigate and decide

Any application under clause (2) shall be investigated by the Membership Committee pursuant to Bylaw 356 (2) which may reinstate the applicant to membership if satisfied that the suspended member is of good moral character and is competent to practice as a member of the Institute.

(6) Conditions prior to reinstatement may be imposed

The Membership Committee or the Council, as the case may be, may require the applicant to satisfy such conditions as are deemed appropriate prior to reinstating the membership.

(7) Request for review by Council

A suspended member applying pursuant to clause (2) shall be given prompt written notice of the decision of the Membership Committee and, if not satisfied with the decision, the suspended member may apply to have the matter reviewed by the Council pursuant to Bylaw 601.

(8) Reporting to Council

The Membership Committee shall report its decision to the Council.

[The next bylaw is Bylaw 371]

REGISTRATION OF SPECIALIST DESIGNATIONS

371 Definitions

For purposes of bylaws 371 through 375,

- (a) “Accredited Organization” means an organization, external to the Canadian Institute of Chartered Accountants, whose designation program has been approved for designating chartered accountants as specialists by the Board of Directors of the Canadian Institute of Chartered Accountants on the recommendation of the National Specialization Council;
- (b) “Alliance for Excellence” means a body of Chartered Accountants that develops and administers a Specialist Certification Program approved by the Board of Directors of the Canadian Institute of Chartered Accountants on the recommendation of the National Specialization Council;
- (c) “National Specialization Council” means the National Specialization Council of the Canadian Institute of Chartered Accountants;
- (d) “specialist certification program” means a program of an Alliance for Excellence that leads to formal recognition and designation of chartered accountants as specialists;
- (e) “specialty of practice” means any specialization officially recognized by the National Specialization Council in respect of which an Alliance for Excellence issues a designation pursuant a specialist certification program, or in respect of which an Accredited Organization issues a designation.

372 Specialty Register

The Institute shall establish a specialty register to record those members who are engaged in a specialty of practice and designated by an Alliance for Excellence or an Accredited Organization.

373 Annual renewal of registration

Registration in the specialty register shall be renewed annually upon payment of such fees as may be prescribed by the Council and shall be dependent on

- (a) the member continuing to be designated by and in good standing with an Alliance for Excellence or Accredited Organization and continuing to remain in good standing with the Institute; and
- (b) for members renewing a registration pursuant to a designation from an Accredited Organization, an annual declaration that the member continues to devote a significant percentage of time to the specialty and continues to complete professional development relevant to the specialty.

374 Restrictions on use of specialist designation

(1) A member who is registered in the Institute's specialty register is authorized to describe himself or herself as a CA-designated specialist and to use the practice names, initials and abbreviations approved by the National Specialization Council for the specialty of practice for which he or she is designated.

(2) Only members who are in the Institute's specialty register are authorized to describe themselves as CA-designated specialists and use the practice names, initials and abbreviations approved by the National Specialization Council.

375 Deregistration from specialty register

A member who fails to comply with the requirements of bylaws 371 through 374 shall be struck from the Institute's specialty register, shall immediately return his or her certificate of registration as a specialist to the Institute and shall lose all rights and/or privileges accorded to members who are registered in the specialty register.

[The next bylaw is bylaw 381]

REGISTRATION OF FIRMS

381 Issuance of permits

(1) A corporation through whom members will be practising public accounting may apply to the Membership Committee for a permit or a renewal of a permit if the following conditions are met:

(a) the corporation is incorporated, formed by amalgamation or continued under *The Corporations Act (Manitoba)* and is in good standing under that Act;

(b) the name of the corporation includes the words "chartered accountant" or "chartered accountants";

(c) each voting share of the corporation is legally and beneficially owned by a member or a professional corporation;

(d) each other share of the capital stock of the corporation is both legally owned and beneficially owned by

(i) a person who is a voting shareholder of the corporation or a spouse or child, within the meaning of the *Income Tax Act (Canada)*, of a voting shareholder of the corporation, or

(ii) a corporation, each share of the capital stock of which is legally and beneficially owned by a person referred to in (i) above;

(e) each director of the corporation is a member;

- (f) the president of the corporation is a member;
 - (g) each person through whom the corporation will be practicing public accounting is
 - (i) a member, or
 - (ii) an employee under the supervision of a member through whom the corporation will be practicing public accounting;
 - (h) the corporation has filed the application in the form prescribed by the Council and paid the permit registration and the permit issuance fees as prescribed by the Council; and
 - (i) the corporation has fulfilled any other requirements as may be prescribed by the Council from time to time.
- (2)** A partnership or sole proprietorship may apply to the Membership Committee for a permit or a renewal of a permit if the following conditions are met:
- (a) the name of the partnership or sole proprietorship contains the words “ chartered accountant” or “chartered accountants”, unless the member is in partnership with a non-member public accountant. In such instances, the name of the partnership must contain the words “public accountants”;
 - (b) the proprietor or at least one partner is a member or professional corporation;
 - (c) each employee or contract employee of the proprietorship or partnership is either a member or under the supervision of a member;
 - (d) the proprietorship or partnership has filed the application in the form prescribed by the Council and paid the permit registration and permit issuance fees as prescribed by the Council;
 - (e) the proprietorship or partnership has fulfilled any other requirements as may be prescribed by the Council from time to time.

382 Refusal to issue or renew permit

- (1)** (a) The Membership Committee shall refuse to issue a permit to, or renew the permit of, a proprietorship, partnership or corporation if the committee is not satisfied that the proprietorship, partnership or corporation has provided proper evidence of eligibility for the permit.
- (b) The Membership Committee may refuse to issue a permit to, or renew the permit of a proprietorship, partnership or corporation if
- (i) a permit issued to the proprietorship, partnership or corporation under the Act has been cancelled; or

- (ii) a proprietor, partner, director, officer or shareholder of the firm is or has been a proprietor, partner, director, officer or shareholder of a firm whose permit under this Act has been cancelled.

(2) When the Membership Committee refuses to issue or renew a permit pursuant to clause (1), the committee shall notify the firm in writing of the decision and the reasons for the decision.

(3) A firm that is refused a permit or renewal of a permit pursuant to clause (1), may appeal the decision of the Membership Committee to the Council within ten (10) days of the decision. The Council may confirm or vary the decision of the Committee.

383 Notification of changes

Every firm shall provide written notice to the Institute, within thirty (30) days of any change in the proprietor, partners, shareholders, both voting and non-voting, directors or the president of the corporation.

384 Suspension or cancellation of permit

(1) A permit may be cancelled or suspended by the Membership Committee if

- (a) the firm ceases to meet the requirements pursuant to bylaw 381;
- (b) the firm fails to comply with any provision of these Bylaws and Regulations or the Act;
- (c) a member, in the course of practising public accounting on behalf of the corporation, does or fails to do anything as a result of which he or she ceases to be a member in good standing.

(2) A professional corporation's permit shall not be cancelled by reason only of the fact that

- (a) one or more shares of the corporation have vested in
 - (i) an executor or administrator of the estate of an individual as a consequence of the death of the individual;
 - (ii) a trustee in bankruptcy on the bankruptcy of the owner of the shares;

unless the individual or owner of the shares was the only member through whom the corporation was practicing public accounting or the shares continue to be held by the executor, administrator or trustee for a period of 180 days or any longer period allowed by the Council;

(b) a share continues, after a divorce, to be held by the former spouse of a voting shareholder of the corporation;

(c) a member's right to practice has been temporarily suspended, unless

- (i) the member remains a director or an officer of the corporation more than fourteen (14) days after the commencement of the suspension, or
 - (ii) the corporation is not practising public accounting through any other member; or
- (d) an individual has ceased to be a member, for any other reason than the death or bankruptcy of the individual, unless
- (i) the individual remains a director or officer of the corporation more than fourteen (14) days after ceasing to be a member,
 - (ii) the individual remains a voting shareholder for more than ninety (90) days after ceasing to be a member, or for any longer period allowed by the Council,
 - (iii) the corporation is not providing professional services through any other member.
- (3)** Instead of cancelling or suspending the permit of a professional corporation, the Membership Committee may do one or more of the following:
- (a) reprimand the corporation or one or more directors or voting shareholders of the corporation;
 - (b) impose restrictions on the permit;
 - (c) impose a fine on the corporation in an amount not exceeding \$10,000.
- (4)** Any power that may be exercised under the Act and these Bylaws and Regulations in respect of a firm may be exercised with respect to a firm whose permit has been suspended for any reason.

[The next bylaw is Bylaw 401]

400 STUDENTS

401 Committees

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 Practicing members' responsibilities re: employment of students

(1) Every practicing member who employs one or more students 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 practicing member who employs one or more students 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 shall have the power to make whatever investigation it deems necessary, including an inspection of the books and records of the member, to satisfy itself that the member is complying with the requirements of this bylaw.

403 Designation of offices for training students

No member who has the personal charge and management of his or her office or his or her firm's office shall offer, or permit the offer of employment as a registered student in such office to, or permit the employment as a registered student in such office of, any person who intends or is required to apply for registration or reregistration as a student, and no such person shall be registered or reregistered

(a) unless the office in which the person is to be employed has been designated by the Office Practice Assistance Committee (such designation 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

(b) if as a result of such registration or reregistration the total number of students employed in such office would exceed three for each member in such 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 shall be excluded in determining the number of students permitted.

[The next bylaw is bylaw 450.]

450 Students required to register with the CA School of Business and the Institute

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

451 Requirements for registration as a student

(1) Any person residing in the Province of Manitoba or who resides in another province but chooses to be governed by the education bylaws of the Institute, who has met the educational requirements of the Institute, is recommended by a member of the Institute as being of good moral character and who for the purpose of securing practical experience is employed to perform the duties of a student in accounts in the office of a practicing member which has met the standards for offices employing students as prescribed from time to time by Council may apply to be registered or reregistered as a student.

(2) In order to maintain registration with the Institute, a student must be a student in good standing with the CA School of Business.

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

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

(5) Every application for reregistration shall be accompanied by a declaration similar to the declaration required to be filed pursuant to Bylaw 355 by former members applying for readmission to membership.

(6) The provisions of Bylaws 356 and 357 shall apply *mutatis mutandis* to applications by students for reregistration.

452 Movement of students from one province to another

(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 office in Manitoba that is designated for the training of students pursuant to Bylaw 403.

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 office, 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 office
- may remain registered as a student.

(4) Any student who:

- (a) has not completed the prescribed period of experience in an approved office, 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 office in another province.

453 Practical experience requirements

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 offices designated pursuant to Bylaw 403 for the training of students, a period of experience of an amount and nature as prescribed by Regulations 4716 through 4718.

454 Educational requirements

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

455 Attempts at evaluations limited

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.

456 Notice of change in employment

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.

457 Request for review of special circumstances/disregarded attempts

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.

[The next bylaw is Bylaw 501]

STUDENT EDUCATION REGULATIONS

4701 Application requirements

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

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

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

A person who has ceased to be a registered student in accordance with Bylaw 455, 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

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

(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

(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

(1) A student registered with the CA School of Business starting January 1, 2001 may choose either to follow the CA School of Business university prerequisite requirements or to follow the Institute list of prerequisites until December 31, 2003. Thereafter, the CA School of Business prerequisites must be completed. If the Institute listing is chosen, the grade requirement in each prerequisite is a mark equivalent to the University of Manitoba Grade C or better based on a five letter grading system.

(2) Subject to subsection (1), a student shall receive credit in university prerequisite courses as specified by the CA School of Business.

4709 Evaluation standards

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

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

4711 Uniform Evaluation centres

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

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

(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

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

A candidate may apply to the Institute 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 Minimum chargeable hours included in prescribed practical experience

During each student's prescribed practical experience as defined in Bylaw 453, the student must spend 100 chargeable hours in taxation and 1250 chargeable hours in assurance, of which a minimum of 625 chargeable hours must be in audit.

4717 Period of prescribed practical experience

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.

4718 Approved office standards

The following are standards for offices employing students:

(a) The principal in the office shall:

- (i) have been a member of the Institute or another provincial institute for a period of not less than two years and shall have been in public practice for at least one year; and
- (ii) devote substantially all of his or her time to professional practice.

(b) The practice shall be of such a nature that a student is assured of adequate practical experience in assurance and taxation as follows:

- (i) Assurance - covers time spent in the areas of professional practice which are defined as assurance engagements under Section 5025 of the Canadian Institute of Chartered Accountants Handbook.
- (ii) Audit - covers time spent leading up to the expression of an opinion on the financial statements, attestation of future-oriented information and non-financial data, assurance of compliance with statutes, regulations, contracts and comprehensive audits including the preparation of such information, working papers and adjusting journal entries associated therewith.
- (iii) Taxation - covers time spent on corporate and personal income tax matters associated with auditing or accounting engagements, the preparation of personal and corporate tax returns including the preparation of related statements, commodity taxation and corporation capital tax.

4719 Prescribed practical experience certification

The record of a student's chargeable hours as prescribed in Bylaw 402(2) must be certified by a member of the Institute authorized to do so in each approved office 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.

(The next regulation is Regulation 4901.)

4901 University Recruitment Committee

(1) The University Recruitment Committee shall be struck annually and its membership shall be open to one representative of each firm approved to train students in the Province of Manitoba who wishes to recruit students on specified Manitoba university campuses during the coming year.

(2) The University Recruitment Committee shall publish and distribute, on an annual basis, to all firms approved to train students in the Province of Manitoba, guidelines for the recruitment of students on specified Manitoba university campuses.

(3) The specified Manitoba university campuses shall be established and published annually by the University Recruitment Committee in conjunction with the recruitment guidelines.

4902 Application of Recruitment Guidelines

(1) All members or students representing firms who recruit on specified Manitoba university campuses are bound by the published recruitment guidelines, whether the firm has chosen to be represented on the University Recruitment Committee or not.

(2) In the event that a student or member does not comply with the published recruitment guidelines, the matter may be reported to the Professional Conduct Committee and the Professional Conduct Committee may exercise its powers under Bylaw 510.

[The next bylaw is Bylaw 501]

500 COMPLAINTS AND DISCIPLINE PROCESSES

501 Passing and approval of rules

The Council has from time to time passed bylaws governing professional conduct, and these bylaws have been designated as the rules of professional conduct. No such rule or any amendment thereto shall take effect until it has been approved at an annual general meeting of the Institute or at a general meeting of the Institute called to consider such rule amendment.

502 Compliance with rules

Members and students shall comply with such standards as are prescribed, and with the bylaws, rules of professional conduct and regulations of the Institute.

503 Release of information to complainant

The Chief Executive Officer or his or her representative shall, in writing, inform any person who has made a complaint against a member or student pursuant to Bylaw 510(2)(a), of the disposition of such complaint

- (a) after the investigation by the Professional Conduct Committee; or
- (b) where a charge has been laid by the Professional Conduct Committee, of the decision of the Discipline Committee in the matter;
- (c) where a decision of the Discipline Committee has been appealed to the Council, of the decision of the Council in the matter: or
- (d) after the Complaint Review Panel has reached a decision with respect to a request for review by a complainant.

504 Application to Professional Corporations

(1) If the conduct of a member through whom a professional corporation was practicing public accounting at the time the conduct occurred is the subject of an investigation or inquiry,

- (a) any power that may be exercised under the Act and these Bylaws and Regulations in respect of the member may be exercised in respect of the professional corporation; and
- (b) the corporation is jointly and severally liable with the member for all fines and/or costs the member is ordered to pay.

(2) Any restriction imposed on the practice of a member through whom a professional corporation is practising public accounting applies to the permit of the corporation in relation to its practice of public accounting through that member.

[The next bylaw is Bylaw 510]

510 Professional Conduct Committee

(1) Composition

The Professional Conduct Committee shall consist of such members, including a chair and one or more deputy chairs, and such public representatives as are appointed by the Council.

(2) Committee powers

The Professional Conduct Committee shall be responsible for the initiation of the disciplinary work of the Institute and in the execution of its duties shall have power:

- (a) to receive in writing from any person a complaint of professional misconduct, or of incompetence by or on the part of a member or student;
- (b) to make such preliminary investigation and enquiry as it deems proper into any such complaint or into any act, omission, matter or thing which may constitute or involve professional misconduct or incompetence on the part of any member or student, or which may constitute or involve violations of the bylaws, rules of professional conduct or regulations of the Institute, or which may be or may have been derogatory to the reputation, dignity or honour of the Institute or the profession;
- (c) to make a charge against any member or student in the committee's absolute discretion, subject to the provisions of Bylaw 581;
- (d) to take whatever action it deems proper in connection with any charge or complaint including referring any such charge to the Discipline Committee;
- (e) to determine the time and place of its meetings and the procedure thereat and from time to time to do and decide all such other matters as may be necessary for the work of the committee;
- (f) to provide informal guidance and advice to members or students whether charged or not under these bylaws;

(3) Investigator

The Professional Conduct Committee, or the chair or any deputy chair acting on its behalf, may retain the services of any person on a fee basis or otherwise, whether or not a member, and authorize any such person

- (a) to inquire into all matters which may be brought to his or her attention by the Professional Conduct Committee or its chair or any deputy chair, whether in the investigation of a complaint, or in the reinvestigation of a complaint, or in the reinvestigation of a member's practice pursuant to an order of the Discipline Committee; and
- (b) to interview any member or student, including members or students who are not the subject of a complaint, and to examine any books, documents and working or other papers.

(4) Requiring attendance at meeting

The Professional Conduct Committee, or the chair or any deputy chair of the committee acting on its behalf, may by notice in writing addressed to any member or student, including members or students who are not the subject of a complaint, require the attendance of such member or student before it, and may require the production to it of any books, documents and working or other papers in the member's or student's possession, custody or control which may be required from time to time for the purpose of any investigation or enquiry under clause (2)(b), and the member or student shall comply with the requirements of such notice within a reasonable time.

(5) Membership Committee referral

Where any matter has been brought to its attention by the Membership Committee pursuant to Bylaw 358(6)(b), the Professional Conduct Committee shall inform the Membership Committee of the outcome of its investigation, including whether any charge under these bylaws was made against the member and of the final disposition of any such charge.

(6) Committee membership until decision reached

A member of the Professional Conduct Committee before whom any investigation or inquiry is proceeding pursuant to this bylaw, and whose appointment to the Professional Conduct Committee would otherwise expire before the disposition of such investigation or inquiry, shall continue to be a member of the Professional Conduct Committee for the purpose of such investigation or inquiry as stipulated by the chair, but only for the purpose of such investigation or inquiry and only until such time as the committee has reached a decision in respect of that investigation or inquiry.

(7) Reconsideration of complaint

If, after the Professional Conduct Committee has considered a complaint and decided not to make a charge, new evidence of a material nature in support of the complaint is received, it shall reconsider the complaint and its action taken in respect of it, and shall take whatever new action, if any, it considers appropriate.

[The next bylaw is Bylaw 530]

530 Discipline Committee

(1) Committee structure

The Discipline Committee shall consist of such members of the Institute, including a chair and one or more deputy chairs, and such public representatives as are appointed by the Council. It may sit and effectively hear and determine charges of professional misconduct and or incompetence in one or more panels consisting of a minimum of three members, provided that subject to the provisions of Bylaw 578, once a panel has begun to hear a charge or charges of professional misconduct and/or incompetence, that panel consisting of the same members shall continue to hear the charge or charges until the charges have been fully heard and determined and a decision has been made as to the sanctions, if any, to be imposed.

(2) Committee sanctions

After a hearing the Discipline Committee shall find the member or student guilty or not guilty of a charge. If the member or student is found guilty of a charge, the Discipline Committee may order one or more of the following, namely:

- (a) that any such member or student shall be reprimanded by the chair of the panel;
- (b) that any such member or student shall pay a fine to the Institute and, if such fine should not be paid within the time specified by the committee, that the member or student shall be dealt with under this bylaw in such manner, including suspension or expulsion, as the committee may determine;
- (c) that any such member or student shall be suspended from any or all of his or her rights and privileges under the Act and the bylaws on such terms and conditions as the Discipline Committee may determine either for a time certain or until the committee shall further order;
- (d) that any such member shall be expelled from membership in the Institute, or it may recommend to Council that any such member may be permitted to resign;
- (e) that any such student shall be struck off the register of students, or it may recommend to Council that any such student may be permitted to resign;

(f) that any such member be required to satisfactorily complete such professional development courses or examinations, or engage an advisor or tutor, or such combination thereof as the Discipline Committee shall consider appropriate, and if such courses, tutoring or examinations are not satisfactorily completed within the time specified by the committee that the member shall be dealt with under this bylaw in such manner, including suspension or expulsion, as the committee may determine;

(g) that any such member be required to complete a period of supervised practice as prescribed by the Discipline Committee;

(h) that any such member be reinvestigated by the Professional Conduct Committee, or by any person retained on its behalf for that purpose, as to the member's professional standards of practice, or as to the member's professional conduct, or any other matter the Discipline Committee may determine, whether or not those standards of practice, or conduct, or matters have been the subject matter of a complaint;

(i) that any such member or student be disciplined in such other way as the Discipline Committee may determine;

(j) that notice of its final decision and/or order be given in accordance with the provisions of Bylaw 573.

(3) Power to provide informal guidance and advice

The Discipline Committee shall have power during or at the conclusion of a hearing to provide informal guidance and advice to members or students whether found guilty or not.

(4) Findings of other Provincial Institutes

Notwithstanding any other provisions of the bylaws or the Rules of Professional Conduct, if a member is charged under rule 201.1 as a result of being suspended or expelled or having a restriction placed on the member's right to practice through the disciplinary process of another Provincial Institute, a copy of the relevant decision and order, purporting to be certified by the Provincial Institute, shall be sufficient evidence of the facts and determinations certified therein.

(5) Reporting of decision

The Discipline Committee shall report:

(a) forthwith to the parties to the proceedings the disposition of every charge referred to it; and

(b) to the Council the disposition of every charge referred to it upon the decision of the committee becoming final under the bylaws.

[The next bylaw is Bylaw 540]

540 Right to appeal

Any member or student found guilty of any charge by the Discipline Committee may appeal against any finding or order under Bylaw 530 by filing a written appeal in accordance with the provisions of Bylaws 601 to 609.

[The next bylaw is Bylaw 550]

PRACTICE AND PROCEDURE BEFORE THE DISCIPLINE COMMITTEE

550 Service of documents: personal service – mail service – when received – if not received – relief

(1) All documents, including notices, charges, decisions, orders, and reasons, required to be served upon a member or student who is a party to a discipline proceeding, may be served:

(a) personally upon the member or student;

(b) by ordinary prepaid first-class mail addressed to the member or student at his or her last known mailing address according to Institute records, or such other address as stipulated by the member or student in writing;

(c) at the option of the member or student, personally or by mail upon his or her legal counsel retained to act in the discipline proceeding.

(2) All documents required to be served upon the Professional Conduct Committee in a discipline proceeding shall be served upon legal counsel for the Professional Conduct Committee.

(3) Documents served personally pursuant to this bylaw shall be deemed to have been received by the party served on the day of service, and any time periods running pursuant to the bylaws shall begin to run from and include the calendar day next following the day of service.

(4) Documents served by mail pursuant to this bylaw upon a member or student shall be deemed to have been received on the tenth calendar day after the day of mailing, and any time periods running pursuant to the bylaws shall begin to run from and include the calendar day next following the day of deemed receipt.

(5) A member or student served with documents pursuant to this bylaw is deemed to have received them in accordance herewith, unless he or she establishes to the satisfaction of the Discipline Committee that he or she did not, acting in good faith, through absence, accident, illness, or other cause beyond his or her control, receive a document until a later date, or at all.

(6) If a member or student establishes that he or she did not receive a document served pursuant to this bylaw, any consequences resulting from the failure of service shall be void, the member or student shall be restored as nearly as is possible to the position he or she was in immediately before the failed service, and the document shall be re-served.

(7) Service of any document served pursuant to this bylaw may be proved by statement under oath, written or oral, of the person who made the service.

551 Notice of Hearing or Appeal

Any person charged or appealing to a panel of Council, as the case may be, shall be entitled to ten days notice of the time and place appointed for any formal hearing of the charge or appeal.

552 Hearing to be public

Any formal hearing or appeal shall be open to the public except where the Discipline Committee or the panel of Council, as the case may be, is of the opinion that

(a) matters involving public security may be disclosed; or

(b) intimate financial or personal matters or other matters may be disclosed at the hearing or appeal of such a nature, having regard to the circumstances, that the desirability of avoiding disclosure thereof in the interests of any person affected or in the public interest outweighs the desirability of adhering to the principle that hearings be open to the public,

in which case the committee or the panel of Council, as the case may be, may hold the hearing or appeal concerning such matters *in camera*.

553 Giving directions

The Discipline Committee or the panel of Council, as the case may be, may make such orders or give such directions in proceedings before it as it considers proper to prevent abuse of its processes.

554 Maintenance of order

The Discipline Committee or the panel of Council, as the case may be, may make such orders and give such directions as it considers necessary for the maintenance of order, and such orders or directions may be enforced in the manner provided in any applicable provision or statute for the time being in force.

555 Taking notice

The Discipline Committee or the panel of Council, as the case may be, may take notice of facts that may be judicially noticed, and any generally recognized scientific or technical facts, information, or opinions within its scientific or specialized knowledge.

556 Rulings of the chair

Unless otherwise specifically provided, the procedures at all formal hearings or appeals shall be determined by the ruling of the chair, whose decision shall be final, binding and conclusive.

557 Record of proceedings

The proceedings at any formal hearing or appeal shall be recorded in a manner that is adequate to enable a complete transcript of the proceedings to be produced if such a transcript is required for the purposes of an appeal, or any other bona fide purpose.

558 Absence from hearing or appeal

Any person charged or appealing shall attend at the time and place appointed for the hearing of the charge or appeal; and if the person charged or appealing does not attend at the formal hearing or appeal, the Discipline Committee or the panel of Council, as the case may be, may proceed in his or her absence and he or she will not be entitled to any further notice in the proceedings.

559 Adjournment of hearing

A formal hearing or hearing of any appeal may be adjourned at any time and from time to time and no further notice shall be required to be given to any party to the proceedings.

560 Right to counsel or agent

At any formal hearing of a charge, the person charged shall be entitled to be present and to be represented by legal counsel or other agent, to be present during the hearing, to question any witnesses, and to submit statements, evidence and argument; and at any appeal any person appealing shall be entitled to be represented by legal counsel or other agent, to be present during the hearing and submit argument.

561 Exclusion of agents

The Discipline Committee or the panel of Council, as the case may be, may exclude from a hearing anyone, other than a barrister and solicitor qualified to practise in Manitoba, appearing as an agent on behalf of a party or as an adviser to a witness if it finds that such person is not competent to properly represent or advise the party or the witness or does not understand and comply with the duties and responsibilities of an advocate or adviser.

562 Amendment of charge

(1) Any charge may be amended at the hearing with leave of the Discipline Committee, or the panel of Council as the case may be, either upon the consent of the parties to the proceedings or provided that notice of application for amendment setting out the proposed amendment was served upon the other party and the secretary of the Discipline Committee or the panel of Council, as the case may be at least five (5) days prior to the date appointed for the hearing.

(2) Where there is a variance between the wording of a charge and the evidence presented in support thereof, and where, in the opinion of the Discipline Committee, the member or student charged has not been prejudiced by lack of notice, the committee may direct an amendment of the charge so as to make it conform to the evidence and proceed with the hearing of the charge; but where, in the opinion of the Discipline Committee, the member or student charged may be prejudiced by such amendment, the committee may, if it is of the opinion that such prejudice can be removed by an adjournment, make such amendment and adjourn the hearing to a later date.

(3) Where an amendment is made pursuant to this bylaw, a reference in the bylaws to a “charge” thereafter shall mean the charge as amended.

563 More than one member or student charged

If more than one member or student is involved in any charge or if there is more than one charge, the formal hearing or appeal may proceed as to each charge or as to each member or student separately or together as the chair may from time to time determine.

564 Administering oaths

The Discipline Committee or the panel of Council, as the case may be, may administer oaths and affirmations for the purpose of any of its proceedings and may require evidence before it to be given under oath or affirmation.

565 Admission of evidence

To the extent permitted by any applicable provision or statute for the time being in force, the Discipline Committee or the panel of Council, as the case may be, may admit as evidence, whether or not given or proven under oath or affirmation or admissible as evidence in a court, any oral testimony and any document or other thing relevant to the subject matter of the proceedings and may act on such evidence, but may exclude anything unduly repetitious.

566 Admission of documents

The Discipline Committee or the panel of Council, as the case may be, may admit a copy of a document or other thing as evidence where it is satisfied as to the authenticity thereof.

567 Permitting photocopies

The Discipline Committee or the panel of Council, as the case may be, may grant leave to the person producing or to the person entitled to a document that has been filed in evidence, to cause, or to itself cause, such document to be photocopied, and may authorize the photocopy to be filed in evidence in the place of the document filed and release the document filed, or may furnish to the person producing it or the person entitled to it a certified photocopy of the document filed.

568 Summoning of witnesses

(1) The Discipline Committee or the panel of Council, as the case may be, may require any person, including the person charged, by summons, notice or subpoena issued pursuant to *The Evidence Act of Manitoba, RSM E150* or other provision or statute for the time being in force, to give evidence on oath or affirmation at the formal hearing or appeal and to produce in evidence at such hearing or appeal documents and things specified in the summons, notice or subpoena provided that such evidence, documents and things are admissible and relevant to the subject matter of the proceedings.

(2) The summons, notice or subpoena has the same effect as a notice or subpoena in a court proceeding requiring a witness to attend at a hearing or produce documents and shall be served in the same way.

569 Witness' counsel

In any formal hearing or appeal before the Discipline Committee or the panel of Council, as the case may be

(a) a witness may be advised by his or her counsel or agent as to his or her rights, but such counsel or agent may take no other part in such hearing or appeal without leave of the body holding such hearing or appeal; and

(b) where such hearing or appeal is *in camera*, a counsel or agent for a witness shall not be entitled to be present except when that witness is giving evidence.

570 Limiting of cross-examination

The Discipline Committee or the panel of Council, as the case may be, may reasonably limit further cross-examination of a witness where it is satisfied that the cross-examination of the witness has been sufficient to disclose fully and fairly the facts in relation to which he or she has given evidence.

571 Proof of prior conviction, discharge or suspension

The Discipline Committee or the panel of Council, as the case may be, may accept the following as conclusive proof of the facts certified:

(a) in the case of a convicted person, the certificate of conviction purporting to be signed by the officer having custody of the records of the court at which the offender was convicted;

(b) in the case of a person who has pleaded or been found guilty of a criminal offence but has been discharged absolutely or upon the conditions prescribed in a probation order, a certified copy of the original information purporting to be signed by the official having custody thereof with the endorsement of the discharge thereon;

(c) in the case of a person who has been found guilty of a different charge of professional misconduct or incompetence by the Discipline Committee, or by a panel of Council, or by a Court of competent jurisdiction as the case may be, a copy certified as to its accuracy by the Chief Executive Officer of the Institute, of the Order of the Discipline Committee, or of the panel of Council, as the case may be, outlining the finding of misconduct or incompetence, or where applicable, a true or certified copy of any Order or Judgment of a Court of competent jurisdiction, outlining the finding of misconduct or incompetence.

572 Final decision, order and reasons to be written

The Discipline Committee or the panel of Council, as the case may be, shall give its final decisions and/or orders and reasons in writing, and shall serve copies thereof on the parties to the proceedings.

573 Notice of decisions and orders: disclosure of name – publication

(1) Notice of any decision and/or order made by the Discipline Committee or the panel of Council, as the case may be, may be given in such form and manner as the committee or the Council may from time to time determine.

(2) Notice of suspension or expulsion of a member shall be given to all members of the Institute after a period of fifteen (15) days from the date of the making of the order.

(3) Notice of expulsion of a member shall be given to the public by publication in a newspaper distributed in the geographic area of the member's current or former practice employment and/or

residence, or in such other manner as the Discipline Committee or the panel of Council may determine to be appropriate.

(4) Any notice given under this bylaw shall disclose the name of the person disciplined.

(5) When through the Institute's disciplinary process,

(a) a member is suspended or expelled from membership, or

(b) a member's right to practice is restricted,

the Chief Executive Officer or his or her representative shall promptly inform all other Provincial Institutes of this action.

(6) Such further or other notice of any decision and/or order may be given or published in such a way and at such times as the Discipline Committee or the panel of Council, as the case may be, may determine.

574 Consent to the release of information

All members and students, by their applications for membership or registration, or by their applications for readmission to membership or reregistration as a student, or by their continuance of membership or registration, shall consent and be deemed to have consented to any notice, publication or release of information under these bylaws.

575 Filing of decision or order with Court

The Discipline Committee or the panel of Council, as the case may be, may file a certified copy of its decision and/or order in the office of the Registrar of the Court of Queen's Bench for Manitoba and, if such decision and/or order is for payment of money, it may be enforced in the manner provided under any applicable provision or statute for the time being in force as if the decision and/or order were a judgment of the Court of Queen's Bench.

576 Stay of proceedings

Upon the giving of any notice of appeal or of any notice of proceeding in a court by way of review or appeal, as the case may be, the terms of any order, and the operation of these bylaws as to notice and publication, shall be stayed pending disposition of any such appeal or final appeal or proceeding, unless otherwise ordered by the Council or a court, as the case may be, in accordance with any provision or statute for the time being in force.

577 Members of panel not to have information extraneous to hearing: legal advice

The members of the Discipline Committee or the panel of Council, as the case may be, who form a panel to conduct the formal hearing of a charge or charges or appeal shall not have taken part prior to such formal hearing or appeal in any investigation or consideration of the subject matter of such formal hearing or appeal and shall not communicate about the subject matter of such formal hearing or appeal with any person or with any party, or his or her representative, except as members of the panel.

578 Conditions governing participation in hearing and for hearing to proceed

No member of the Discipline Committee or the panel of Council, as the case may be, shall take part in a formal hearing or appeal or participate in any decision in respect thereof, except as a member of the panel formed to conduct the formal hearing or appeal, and only members of the panel who have heard all of the evidence and submissions of the parties may be present and

participate in the deliberations. All members of the panel must be present and participate at any formal hearing or appeal; but in the event any member of a panel, whether a member of the Institute or a public representative, is unable to be present or participate because of death, illness or other cause, and provided there continues to be a quorum of the panel, the remaining members of the panel shall continue to hear the evidence and the submissions and to reach a decision. A panel may not proceed without a quorum except with the consent of the parties to the proceedings.

579 Committee membership until hearing concluded

A member of a panel of the Discipline Committee or the panel of Council before which a formal hearing or appeal is proceeding, whose appointment to the committee or the panel of Council would otherwise expire before the formal hearing or appeal is concluded and a decision rendered, shall continue to be a member of the committee or panel of Council until such time as the formal hearing or appeal is concluded and the decision rendered.

580 Use of evidence in other proceedings

A witness at a formal hearing or appeal shall be deemed to have objected to answer any question asked him or her upon the ground that the answer may tend to incriminate him or her or may tend to establish his or her liability to civil proceedings at the instance of the Crown, or of any person, and no answer given by a witness at a formal hearing or appeal shall be used or be receivable in evidence against the witness in any trial or other proceeding against him or her thereafter taking place, other than a prosecution for perjury in giving such evidence.

581 Complaint Review Panel

(1) A complainant who is not satisfied with a decision of the Professional Conduct Committee may request a review of that decision by the Complaint Review Panel.

(2) The Complaint Review Panel will be comprised of three (3) members, one of whom shall be a public representative and two of whom shall be members of the Institute. The Chair of the Complaint Review Panel shall be a member.

(3) The request for review must be made to the Chief Executive Officer within 30 days of the notification to the complainant of the decision of the Professional Conduct Committee. The request for review must be written and must state the basis on which the request is made.

(4) The Complaint Review Panel will review the request and may:

- (a) make any decision that in its opinion ought to have been made by the Professional Conduct Committee;
- (b) quash, vary or confirm the decision of the Professional Conduct Committee; or
- (c) refer the matter back to the Professional Conduct Committee for further consideration in accordance with any direction that the Complaint Review Panel may make.

(5) The Complaint Review Panel will provide written notice of its decision and the reasons for its decision to the member or student and complainant.

(6) The Complaint Review Panel is not required to hold a hearing or give any person an opportunity to appear before it or to make oral submissions to it during its review of the matter, but it shall give the member or student and complainant an opportunity to make a written submission.

[The next bylaw is Bylaw 601]

600 APPEALS TO COUNCIL

601 Structure and powers with respect to appeals

- (1) All appeals to the Council shall be heard and determined by a panel of not less than five (5) members of Council, as appointed by the Council to hear the appeal.
- (2) The panel of Council shall
 - (a) hear appeals from decisions and/or orders of the Discipline Committee ; and
 - (b) conduct reviews of the final decisions of the Membership Committee.
- (3) Any member or student found guilty of any charge by the Discipline Committee may appeal against any decision and/or order made by the Discipline Committee.
- (4) Any applicant or grandparented student dissatisfied with the final decision made by the Membership Committee may request a review of the decision by the Council.
- (5) Upon any appeal or review, the panel of Council shall have all of the powers conferred on the Discipline Committee or the Membership Committee , as the case may be, and, in addition shall have the power by order to confirm, reject or vary any decision of the Discipline Committee or the Membership Committee and to make any order which, in its discretion, the nature of the case or natural justice may require.
- (6) The decision of the panel of Council in any particular case shall be final, binding and conclusive for all purposes, subject only to an appeal to the Court of Queen’s Bench as provided for in Section 20 of the Act.
- (7) The panel of Council shall advise the parties to its proceedings of the disposition of every appeal and review taken to it.
- (8) The procedure before and at any appeal under this bylaw shall be in accordance with the provisions of Bylaws 550 through 580.

602 Relief in a particular case

Notwithstanding any other provision in the bylaws, the panel of Council may, in particular cases, proceed in such manner and grant such relief as the nature of the case or natural justice may require.

603 Notice of appeal or request for review

- (1) Any appeal or request for review must be made by filing a written notice of appeal or request for review and in the case of an appeal of an order of the Discipline Committee,
 - (a) a bond in an amount equal to one-half of any fine ordered by the Discipline Committee pursuant to Bylaw 530(2)(b), such amount to be subject to a maximum of \$5,000 for any appeal of any order of the Discipline Committee made pursuant to Bylaw 530(2); and
 - (b) either
 - (i) a written confirmation that a transcript of the Discipline Committee proceeding has been ordered pursuant to Bylaw 605; or
 - (ii) a written notice that an application to dispense with the requirement of filing a complete transcript will be filed pursuant to Bylaw 606,

with the Chief Executive Officer or his or her designate within ten (10) days of the date the party appealing or making the request has been served with a copy of the decision and/or order of the Discipline Committee or Membership Committee, as the case may be, and unless written notice of appeal or request for review, accompanied by either the confirmation or the application referred to above, is given as required by the bylaws, the decision and/or order of the Discipline Committee or the Membership Committee, as the case may be, in any particular case shall be final, binding and conclusive for all purposes, subject only to an appeal to the Court of Queen's Bench as provided for in Section 20 of the Act.

(2) The Chief Executive Officer or his or her designate shall promptly, upon receiving a notice of appeal or request for review give notice of it to the other party to the proceeding.

604 Grounds for appeal or review and relief sought

Any notice of appeal or request for review shall be made in the form prescribed by the Council, and shall set out the grounds for appeal or review and shall state the relief asked and, in the case of appeals, whether the member appealing wishes the appeal to proceed on the basis of the record of the proceedings before the Discipline Committee, or by way of a hearing *de novo*. Further, in instances where the relief asked is

(a) a change in any finding on which the decision and/or order of the Discipline Committee or Membership Committee as the case may be, was based, then the finding and the change requested shall be set forth in the notice or request for review,

(b) the setting aside of, or a change in, the whole or any part of any decision and/or order and, in that case, such part of the decision and/or order shall be set forth in the notice or request for review, or

(c) in the case of an appeal, a new formal hearing of the whole or a particular aspect of the charge by the panel of Council, and in the latter case, any such particular aspect of the charge shall be set forth in the notice.

Except by leave of the panel of Council and upon application duly made in accordance with the provisions of the bylaws, no ground for appeal, or review may be put forth, and no relief may be asked at the hearing, which is not included in the notice of appeal or request for review.

An appeal to the panel of Council shall proceed on the basis of a hearing of the record of the proceedings before the Discipline Committee, unless the member appealing has requested the hearing *de novo* in the notice of appeal. If the member appealing has requested a hearing *de novo*, the panel of Council after hearing submissions from the member, shall decide in its absolute discretion whether to proceed on the basis of the record of proceedings before the Discipline Committee, or on the basis of a hearing *de novo*.

605 Obtaining transcripts

Where an appeal is taken from a decision and/or order of the Discipline Committee, the party appealing shall, subject to Bylaw 606, obtain, pay for and file, within the time prescribed by the Council, a complete transcript of the Discipline Committee proceedings, and that transcript shall be conclusive evidence of the proceedings for the purposes of the appeal.

606 Dispensing with transcript

(1) A party to any appeal may file within five (5) days of the notice of appeal an application to dispense with the requirement of filing a complete transcript as provided in Bylaw 605.

(2) The application shall set out the grounds upon which the applicant believes that a complete transcript is not required for the appeal.

(3) Upon hearing the application and any opposition to it from the opposing party, the chair of the panel of Council may, in his or her absolute discretion, dispense with the requirement of filing a complete transcript as provided in Bylaw 605 and may order instead that the party appealing file only those portions of the transcript as bear upon the grounds set forth in the notice of appeal.

607 Establishing hearing date(s)

(1) When a notice of appeal or request for review is duly given, the Chief Executive Officer or his or her designate shall promptly give notice to the parties to the proceedings of the time and place appointed for a hearing.

(2) The parties shall be entitled to at least ten (10) days notice of the time and place appointed for the hearing.

608 Amendment of notice of appeal or request for review

(1) Any notice of appeal or request for review may be amended at the hearing with leave of the panel of Council, either upon the consent of the parties to the proceeding or provided that notice of application for amendment setting out the proposed amendment was served upon the other party and the Chief Executive Officer or his or her designate at least five (5) days prior to the date appointed for the hearing.

(2) Where an amendment is made pursuant to this bylaw, a reference in the bylaws to a “notice of appeal” or “request for review” thereafter shall mean the notice of appeal or request for review as amended.

609 Member of tribunal of first instance not to participate in appeal or review hearing

A member of the Discipline Committee, Professional Conduct Committee or Membership Committee, as the case may be, who has participated in the hearing of a charge or application by that committee shall not participate in any hearing before the panel of Council in the same matter.

[The next bylaw is Bylaw 701]

700 PROFESSIONAL LIABILITY INSURANCE

701 Mandatory professional liability insurance

(1) Professional liability insurance coverage as prescribed by the Council in Regulation 7101 shall be maintained, and satisfactory proof thereof shall be provided to the Institute, by every firm of members engaged in the practice of public accounting in Manitoba, including a member who is an associate or employee of the firm. Alternatively, such firms of members shall be required to provide sufficient evidence that indemnity protection exists with coverage at least equivalent to the coverage prescribed in Regulation 7101(1).

The provisions of this Bylaw and related Regulations shall apply *mutatis mutandis* to each member who is a proprietor, partner, shareholder, associate or employee of every firm engaged in the practice of public accounting in Manitoba.

(2) In the event professional liability insurance coverage as required in clause (1) is not maintained, or satisfactory proof of such coverage is not provided to the Institute and

- (a) the member or members have been directed by the Practice Advisor or other authorized officer or employee of the Institute to arrange for the required insurance and to provide the required satisfactory proof, and
- (b) the member or members have been advised that failure to arrange for the required insurance and to provide the required satisfactory proof will result in the matter being referred to the Membership Committee with the recommendation that the member or members be suspended or terminated,

the Membership Committee, upon receiving proof of the facts outlined in clauses (2)(a) and (b) and upon ten (10) days notice in writing to the member or members of the time and day appointed for the Membership Committee's consideration of the matter, may suspend or terminate the member or members.

(3) A person whose rights and privileges of membership in the Institute have been suspended pursuant to clause (2) shall be reinstated to membership in good standing effective the date upon which satisfactory proof of the required coverage, together with the reinstatement fee prescribed by the Council pursuant to Bylaw 332(4)(a), are received by the Institute.

(4) In the event a person whose rights and privileges of membership in the Institute have been suspended pursuant to clause (2) remains suspended for a period of sixty (60) days, that person's membership in the Institute shall be terminated.

(5) A person whose membership has been terminated pursuant to clause (4) may apply to the Membership Committee to be readmitted to membership in the Institute upon

- (a) making a written application in the form prescribed by the Council;
- (b) filing the declaration required pursuant to Bylaw 355;
- (c) providing satisfactory proof of the required coverage; and
- (d) remitting the readmission fee prescribed by the Council pursuant to Bylaw 352(1).

(6) Upon the request of the Practice Advisor, or other such officer or employee as may be designated from time to time by the Council, a member or members shall produce the professional liability insurance policy carried by the member or members and shall provide all information and documents relevant to the policy.

(7) The Council may adopt and amend from time to time Regulations related to mandatory professional liability insurance.

[The next bylaw is Bylaw 801].

**MANDATORY PROFESSIONAL LIABILITY INSURANCE REGULATION
(Pursuant to Bylaw 701)**

7101 Coverage requirements

(1) Insurance coverage

Effective with all new policies or renewals of existing policies taking effect after October 1, 2006, professional liability insurance coverage shall be maintained pursuant to Bylaw 701 in an amount at least equal to

(i) \$1,000,000 per occurrence, where one member is engaged or employed in the practice of public accounting;

(ii) \$1,500,000 per occurrence, where two or three members are engaged or employed in the practice of public accounting in the same firm; or

(iii) \$2,000,000 per occurrence, where four or more members are engaged or employed in the practice of public accounting in the same firm.

The professional liability insurance policy shall carry a deductible which is not greater than 5% of the amount of coverage.

(2) Duration of coverage

In the event of

(a) the withdrawal of a proprietor, partner, shareholder or member employee or associate from a practice of public accounting, whether or not that proprietor, partner, shareholder, member employee or associate continues to carry on the practice of public accounting elsewhere; or

(b) the merger, dissolution or cessation of practice of a firm engaged in the practice of public accounting,

the professional liability insurance that was required to be carried pursuant to clause 7101(1) prior to the occurrence of the event referred to in (a) or (b), shall continue to be maintained for a period of at least six years following the event to cover acts or omissions occurring prior to the event.

Where successor members or members in charge of successor firms have arranged to assume responsibility for maintaining such insurance, such successor members or members in charge of such successor firms shall be required to provide satisfactory proof annually that the required coverage is in effect respecting the predecessor.

Where successor members or members in charge of successor firms have not arranged to assume responsibility for maintaining such insurance, the predecessor member shall be required to provide satisfactory proof annually that the required coverage is in effect.

(3) Proof of coverage

Satisfactory proof of insurance coverage shall be provided to the Institute upon application for approval of the member's practice of public accounting in Manitoba, and on an annual basis thereafter, and shall be submitted in the form and manner prescribed by the Council.

(4) Other information

Members shall provide such other information as the Council requires to verify compliance with Bylaw 701 and this regulation.

(5) Notification of insurance cancellation or reduction

Every member shall be responsible to notify the Institute immediately and every professional liability insurance contract shall be endorsed with the requirement that the insurer notify the Institute immediately of the cancellation of the insurance coverage or the reduction of the insurance coverage below the level required pursuant to clause 7101 (1).

[The next Bylaw is Bylaw 801]

800 OFFICE PRACTICE ASSISTANCE

801 Office Practice Assistance Committee

(1) The Office Practice Assistance Committee shall consist of such members, including a chair as are appointed by Council.

(2) The Office Practice Assistance Committee shall act on behalf of Council in:

(a) the supervision of assistance to, and review of, the practices of members engaged in the practice of public accounting on a full- or part-time basis in Manitoba with a view to the maintenance of proper professional standards by members as such standards relate to the performance of accounting and auditing services;

(b) receiving, considering and evaluating the reports and recommendations of any member or members retained pursuant to clause (4) hereof;

(c) reporting to the member or firm whose practice has been reviewed any desired improvement in the standards of his or her accounting and auditing services;

(d) the designation under the bylaws of the offices of practising members qualified to employ students, including the determination from time to time of the number of students who may be employed in each such office;

(e) exercising the investigation and inspection powers provided for in Bylaws 402 and 403 with respect to the employment of students.

(3) The Council may adopt and amend from time to time the rules and procedures to be followed by the Office Practice Assistance Committee in carrying out its duties under the bylaws. The Council may require that a fee, as established by regulation, be charged to and paid by every practising unit in respect of which assistance has been given or a review completed.

(4) The Chief Executive Officer, in consultation with the Chair of the Office Practice Assistance Committee may retain the services of any member or members as "Practice Advisor(s)" on a fee basis or otherwise.

(5) The Office Practice Assistance Committee, through its Chair, may authorize and direct, in specific or general terms any such Practice Advisor in the performance of his or her functions and in consultation with the Chief Executive Officer to:

(a) give to any member or firm requesting practice assistance, such assistance as he or she is capable of giving;

(b) inquire into all matters which may be brought to his or her attention, or to the attention of the committee or its Chair;

(c) carry out a program of practice reviews in accordance with procedures as adopted by the Council from time to time;

(d) interview any member and examine any working paper files, documents or other material in the possession or control of that member and that are related to the work of the committee;

(e) require the co-operation of any members and the production of any working paper files, books, documents or other material in his or her possession, custody or control which may be required from time to time and which are directly relevant to the work of the committee;

(6) The Office Practice Assistance Committee and any member thereof and any person acting on its behalf shall maintain the confidentiality of

(a) all practice assistance and practice review reports and files, and;

(b) all working paper files, books, documents or other material, and;

(c) the affairs of any member and of the member's client and, notwithstanding any other provision of these bylaws or the rules of professional conduct, any matter arising out of a practice assistance or review shall not be disclosed or brought to the attention of the Professional Conduct Committee unless, as a result of the assistance or review, the Office Practice Assistance Committee is of the opinion that any failure to maintain professional standards is sufficiently serious as to reflect adversely upon the professional competence, reputation or integrity of a member or student.

(7) The failure by a practising unit to pay the fee payable in accordance with Regulation 8501(1) and (2) shall result in suspension or termination of the member or members in accordance with the provisions of Bylaws 332 and 333.

[The next Bylaw is Bylaw 901]

OFFICE PRACTICE ASSISTANCE REGULATIONS

(Pursuant to Bylaw 801)

8101 Governing Principles

(1) The Office Practice Assistance Committee in the exercise of its functions and powers shall observe the applicable provision of the bylaws.

(2) Subject to the provisions of clause 8101(1) hereof, the following rules and procedures shall be observed by the committee and the Practice Advisor or Advisors appointed pursuant to the bylaws.

8102 Definitions

In these rules and procedures

- (a) the words “Institute,” “member,” “firm” and “practice of public accounting” have the meanings given to them in the Bylaws of the Institute;
- (b) the words “practising unit” mean
 - (i) a member carrying on alone the practice of public accounting in Manitoba;
 - (ii) a member carrying on such practice alone, except for the employment by the member of one or more other members, and include such other member or members;
 - (iii) a firm of members carrying on the practice of public accounting in Manitoba, and include any member or members employed by such firm;

whether such practice be conducted on a full or part-time basis, or as an office of convenience, or otherwise.

8201 Procedures

(1) The Office Practice Assistance Committee

- (a) may review the practice of any member or members who has or have discontinued the practice of public accounting but has or have practised within such period prior to the review as the committee may determine; and
- (b) may exempt from practice review the practice of any practising unit, the practice of which it deems to be so small in volume or so inactive as not to require a practice review.

(2) Priority shall be given to requests from practising units for practice assistance.

(3) In due course of time the practices of all practising units shall be reviewed, subject to the exemptions provided for in clause 8201 (1)(b) hereof. In general, practising units shall be selected for practice review on a random basis, but otherwise may be reviewed on the recommendation of

the Practice Advisor, on instruction of the committee through its chairman, or with priority to recently formed practising units. Geographical considerations shall be taken into consideration so that a review may be conducted at one time of several practising units situated outside of Winnipeg in the vicinity of a city or town.

(4) (a) A practising unit shall be given at least six weeks written notice of the date on which the Practice Advisor, who shall be named in the notice, intends to commence a review. Such notice shall be deemed to have been duly given if mailed prepaid in Manitoba addressed to the intended recipient at such address as appears in the records of the Institute or, if no address appears, then to the address last known to the Chief Executive Officer of the Institute. The certificate of the Chief Executive Officer of the Institute or of any other person appointed by him or her shall be conclusive evidence of the due mailing of such notice.

(b) If a practising unit, to whom a notice has been given as provided for in clause 8201(4)(a) hereof of the intention of a Practice Advisor to commence a review on a specified date, makes a request later than fifteen days after the mailing of such notice for a change in the date for commencement of such review, then, if such request is granted, the hourly rate for work specified in clause 8501(1) shall be increased by one-half of the usual rate in respect of each hour of work expended by the Practice Advisor in making such review.

(5) A practising unit may object in writing to the committee within ten days of the giving of notice of an intended practice review, on the grounds that a Practice Advisor named in the notice may be lacking in objectivity, or on any other valid ground, and in that event the committee, if it is satisfied that there is a reasonable basis for objection, shall designate another Practice Advisor for the review and notify the practising unit accordingly. The practising unit shall have the right to appeal to the Council of the Institute if it objects to the Practice Advisor so designated.

(6) The notice referred to in clause 8201(4) shall be accompanied by a questionnaire in a form approved by the Office Practice Assistance Committee as to information to be furnished by the practising unit to the committee.

(7) The practising unit shall properly complete such questionnaire and return it within two weeks of the receipt thereof to the Practice Advisor or to such other person as the Office Practice Assistance Committee may designate.

8301 Review Guidelines

The Practice Advisor shall conduct each practice review in consultation with the Chief Executive Officer, and shall act in conformity with any policy directions made by the Office Practice Assistance Committee, and with his or her professional judgment. Unless otherwise directed by the committee he or she shall observe the following guidelines:

- (a) In the case of a practising unit that is carried on by a member practising alone, the number of files to be examined and the depth of the examination will be based on the professional judgment of the Practice Advisor.
- (b) In the case of a practising unit that is carried on by more than one member, whether employed or as partners, the Practice Advisor will take into consideration the size and

diversity of the practice, as well as the effectiveness of any system of quality control, in determining the scope of the review.

- (c) In the case of each practice review, the Practice Advisor shall complete file review questionnaires in form approved by the committee, and an evaluation form setting out his or her conclusions with respect to the adequacy of the professional standards of the practising unit as a whole.
- (d) Before leaving the office of the practising unit the Practice Advisor shall discuss such questionnaires and evaluation form with the practitioner in charge of the office and shall note on such evaluation form any comments thereon made by such practitioner.
- (e) The Practice Advisor shall then prepare a written report based on his or her final evaluation, in which shall be included the recommendations he or she may have in respect of any corrective actions he or she deems necessary, either with respect to the practising unit as a whole or with respect to any member or members, and also with respect to any follow up reviews he or she deems necessary.
- (f) A completed copy of the questionnaires, the evaluation referred to in clause (c), and the report referred to in clause (e) shall be submitted by the Practice Advisor to the committee for its examination, prior to the submission of the report to the practising unit.
- (g) Prior to making any recommendations the report referred to in clauses (e) and (f) hereof shall be sent by ordinary mail to the practising unit and the practising unit shall have 21 days from the date of mailing of the said report to make written submissions to the committee with respect to any such recommendations.
- (h) The material provided to the committee shall not identify the practising unit or any member and they shall be identified by number only.

8401 Reporting/ Recommendation Guidelines

The Office Practice Assistance Committee shall conduct its examination of the material referred to in clause 8301(f), including any recommendations of the Practice Advisor, in general conformity with the following guidelines:

- (a) All reports relating to practising units will be examined by the committee. The committee shall approve or reject any recommendations of the Practice advisor, or approve them with amendments.
- (b) The committee may discuss any report and recommendations with the Practice Advisor.
- (c) The committee shall consider any written submission that may be made on behalf of a practising unit that has been reviewed, if such practising unit shall have so requested.
- (d) The committee may make such recommendations as to corrective courses of action and as to follow-up practice reviews as the committee deems appropriate in the circumstances of the practising unit and shall cause the practising unit to be notified thereof.

- (e) Any practising unit that has been reviewed shall have the right to appeal to the Council of the Institute if it is of the opinion that any recommendation made by the committee for corrective or other action was unwarranted.
- (f) If after an initial practice review and two follow-up reviews there continues to be a flagrant disregard of standards, or where a practising unit has not made any real effort to follow the recommended actions, in each case in the opinion of the committee, the matter shall be referred to the Professional Conduct Committee.
- (g) Whenever evidence of suspected fraud or misrepresentation comes to the attention of the committee, such evidence shall be referred to the Professional Conduct Committee.

8501 Schedule of rates

(1) Each practising unit that requests practice assistance, and each practising unit that is reviewed, shall be charged and shall pay on request a fee in respect of the practice assistance given to or review made of such unit, computed at an hourly rate as prescribed by Council for each hour of work expended by the Practice Advisor in giving such assistance or making such review.

(2) The fee payable by a practising unit pursuant to clause 8501 (1) shall be paid within thirty days after the mailing by the Institute to the practising unit, addressed to it at the address of said practising unit as it appears in the records of the Institute, of an invoice setting out the number of hours of work expended by the Practice Advisor and the total amount of the fee payable by the practising unit.

[The next bylaw is Bylaw 901].

900 CONTINUING PROFESSIONAL DEVELOPMENT

901 Mandatory continuing professional development

(1) Continuing professional development as prescribed by the Council in the continuing professional development regulation shall be completed, and satisfactory proof thereof, in the form of a duly completed compliance report as prescribed by Council, shall be provided to the Institute, by every member of the Institute, except for those members who have been specifically exempted under paragraph (6)(a) below.

(2) In the event that continuing professional development as required in clause (1) is not completed, the deficiency may be reported to the Professional Conduct Committee and the Professional Conduct Committee may exercise any of its powers under Bylaw 510.

(3) In the event that the compliance report required in clause (1) is not provided within two (2) months after the date prescribed by Council in the continuing professional development regulation, the member shall be suspended from membership. The suspended member may, subject to clauses (4) and (5) hereof, terminate the suspension and be returned to membership in good standing by filing the prescribed compliance report accompanied by the prescribed reinstatement fee in accordance with Bylaw 332(4)(a).

(4) In the event that the person whose membership has been suspended under clause (3) has continued to fail to provide the prescribed compliance report, accompanied by the prescribed reinstatement fee, within two months of suspension, the Membership Committee shall be informed and the person's membership shall be terminated.

(5) Any person whose membership is terminated under this bylaw may be readmitted upon filing the prescribed compliance report accompanied by the prescribed readmission fee as prescribed by Bylaw 352(1)(b) and on such terms as Council may determine.

(6) Council may designate a committee which has the power to:

- (a) hear applications from members or establish policies with respect to special circumstances which may give rise to partial or complete exemptions from the minimum continuing professional development requirements. Such circumstances may include, but are not limited to, retirement from active practice or employment, extended leaves of absence from work for medical or other reasons, financial hardship or other special circumstances as may arise from time to time;
- (b) prescribe a form of compliance report to be filed by a member;
- (c) review compliance reports submitted by members; and
- (d) require a member to produce to the committee or a member of the committee, such verification of the contents of the member's compliance report as the committee deems necessary.

[End of Bylaws, Regulation 9101 is next]

**MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT REGULATION
(Pursuant to Bylaw 901)**

9101 Definitions

For purposes of this regulation and the related bylaw:

- (a) “continuing professional development” means a program of verifiable and unverifiable learning activities that provides for the development of new or existing competencies that are relevant to the overall professional responsibilities and growth of individual members.
- (b) “verifiable” means that the learning activity results in some concrete measurable product.
- (c) “unverifiable” means that the learning activity does not result in a concrete measurable product.

To assist members in determining whether a particular learning activity is verifiable or unverifiable, the Council or the committee it has designated in bylaw 901(6) shall publish, from time to time, a list of examples of activities that are considered to be verifiable or unverifiable.

9201 Completion requirements

Minimum requirements

(1) Effective January 1, 2007, every member who has not been exempted from the minimum requirement pursuant to bylaw 901(6)(a) shall complete minimum continuing professional development requirements, as set forth below, over a three year rolling period

- (a) each member shall complete a minimum of 120 hours of continuing professional development in each three year period, including a minimum of 60 hours of verifiable learning; and
- (b) each member shall complete a minimum of 20 hours of continuing professional development annually.

(2) Proration for partial year membership

A member, other than a member who has been exempted under bylaw 901(6)(a), who is admitted to membership during the year shall be required to complete continuing professional development on a prorated basis as follows:

- (a) for purposes of this clause, a partial month of membership shall be considered to be a full month of membership; and
- (b) the annual minimum requirement of 20 hours shall be prorated on the basis of the number of months of membership in the current year:

9301 Compliance Reporting Requirements

(1) Due date/ Prescribed form

On or before the last day of March of every year, every member who has not been exempted from the requirement to complete continuing professional development, shall file a compliance report in form and content to be prescribed by Council or its designated committee, with respect to the member’s continuing professional development activities during the previous year. Each

member shall be responsible for identifying the continuing professional development hours to be completed and filing the prescribed form with the Institute.

(2) Record retention

Every member who has not been exempted from the requirement to complete continuing professional development shall retain documentation to support the verifiable learning activities that have been reported on the member's compliance form. Such documentation shall be retained for four years after the completion of any particular year and may include certificates of completion, transcripts, evidence of attendance at conferences and seminars, published work, presentations, reports or other such evidence of completion as may be available.

9401 Transitional provisions

The bylaws and regulations related to mandatory continuing professional development existing immediately before these bylaws and regulations take effect are repealed effective January 1, 2007, provided that repeal of such bylaws and regulations shall not affect their previous operation or any right, privilege, liability or obligation acquired, accrued, accruing or incurred under the repealed bylaws and regulations; any investigation, proceeding or remedy relating to continuing professional development matters arising previous to the coming into force of these bylaws and regulations, including disciplinary matters arising from a failure to comply with the continuing professional development bylaws in force previous to January 1, 2007, may be instituted, continued or enforced and any penalty or punishment may be imposed, as if the repealed bylaws and regulations had not been so repealed.

[End of Bylaws and Regulations]