

**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**102 Former bylaws repealed but actions commenced thereunder still valid**

The bylaws of the Institute existing immediately before these bylaws take effect are repealed, provided that repeal of such bylaws shall not affect their previous operation, or that of any regulations made pursuant thereto, or any right, privilege, liability or obligation acquired, accrued, accruing or incurred under the repealed bylaws or under any regulations made pursuant thereto; and any investigation, proceeding or remedy relating to disciplinary matters arising previous to the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force of these bylaws may be instituted, continued or enforced, and any penalty or punishment may be imposed, as if the repealed bylaws had not been so repealed.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 31<sup>st</sup> 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]*