DEFINITIONS

In these by-laws:

"Act" means an Act to incorporate the Institute of Chartered Accountants of Nova Scotia, Chapter 154, Statutes of Nova Scotia 1900, as amended.

"British West Indies" means all those countries located in or around the Caribbean Sea which are, or were at any time since 1900, British Colonies or members of the British Commonwealth, provided that the Council at any time may declare that any such country which has ceased to be a British Colony or member of the British Commonwealth shall no longer be deemed to be one of the British West Indies for purposes of these by-laws.

"Council" means the Council of the Institute of Chartered Accountants of Nova Scotia.

"Executive Director" means the Executive Director of the Institute.

"Extra-provincial LLP" has the same meaning as in Part II of the Partnership Act, but is limited to an LLP.

"Firm" means a partnership.

"Institute" means the Institute of Chartered Accountants of Nova Scotia.

"LLP" means a limited liability partnership under Part II of the Partnership Act that is engaged in, or holds itself out as engaging in, the profession, whether as a Nova Scotia LLP or an extra-provincial LLP.

"Member" means a member of the Institute, except where otherwise indicated by the context.

"Nova Scotia LLP" has the same meaning as in Part II of the Partnership Act, but is limited to an LLP.

"Nova Scotia partner" means a member who is a partner in an extra-provincial LLP or a proposed extra-provincial LLP and who is either engaged in the profession or intends to be so engaged following registration of the proposed extra-provincial LLP.

"Number and Gender" when stated as singular and masculine shall be construed as meaning plural or feminine where the context so requires.

"Organization" includes corporation, company, society, association, firm or similar body as well as any department or division of a government or a Crown corporation, agency, board or commission established by or pursuant to statute.

"Practice of Public Accounting" means offering service whether on a full-time or part-time basis to members of the public, alone or in partnership with others, in respect of any one or more of the following:

- 'Public Accountancy' as defined in the Public Accountant's Act, Chapter 245, R.S.N.S. 1967, as amended from time to time; or
- accounting, insofar as it involves analysis, advice and interpretation in an expert capacity, but excluding record keeping; and
- taxation, insofar as it involves advice and counselling in an expert capacity, but excluding mechanical processing of returns.
"Practicing Member" means a member who is engaged in the practice of public accounting and includes member employees of practicing members.

"Practicing Office" means an office of a member, firm or professional corporation engaged in the practice of public accounting.

"Profession" means the profession of chartered accountants in Nova Scotia and "professional" refers to that profession.

"Professional Colleague" means a member of the Institute or a member of a provincial Institute.

"Professional Corporation" means a corporation which meets the following requirements:

1. legal and beneficial interest of a majority of the issued shares in the corporation vest in members of the Institute;
2. a majority of the persons who are directors of the corporation are members of the Institute;
3. any person who will carry on the practice of public accounting on behalf of the corporation is a member of the Institute or a person under the direction or supervision of a member;
4. by virtue of its objects, the corporation has the capacity:
   (i) to engage in every phase and aspect of rendering the same services to the public that a member of the Institute is authorized to render;
   (ii) to purchase, or otherwise acquire and to own, mortgage, pledge, sell, assign, transfer and otherwise dispose of, and to invest in, deal in or with, real or personal property necessary for the rendering of such professional services;
   (iii) to contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporate indebtedness as required; and
   (iv) to enter into partnership, consolidate or merge with or purchase the assets of another corporate or individual rendering the same professional services.

"Professional Development" means activities which sustain a member's professional competence by keeping the member informed of, and able to comply with, developments of professional standards in all functions in which the member practices or in which the member is relied upon because of the member's calling.

"Provincial Institute" means an Institute or order of chartered accountants incorporated in any province of Canada, other than Nova Scotia, or in Bermuda.

“Registrar of Joint Stock Companies” means the Registrar of Joint Stock Companies of the Province.

"Student" means a student-in-accounts in good standing registered under the by-laws and includes a person registered on a conditional basis under the by-laws; and words importing the singular number or the masculine gender only include more persons, parties or things of the same kind than one, and females as well as males and the converse.
Membership

Sect. 1 Subject to the Act and the by-laws, the membership of the Institute consists of those persons who were members of the Institute in good standing at the date of the enactment of these by-laws and such other persons as are thereafter admitted in accordance with the Act and the by-laws and who in every case continue in good standing. The Council shall cause to be established and maintained a register of members and to cause to be recorded therein the names, mailing addresses and email addresses, if applicable, of all members of the Institute and all registered students of the Institute and such other information as Council may require.

Sect. 2 Upon application the Council may admit as a member any person who:

A. (i) Has passed the final examinations of this Institute from time to time prescribed if, on report from the Membership Committee, the Council is satisfied as to his or her character, habits and other qualifications; and
   (ii) Has completed a term of experience in an approved office for such a period of time and upon such terms as shall be determined by the Council including completion of such professional development or other courses as Council may from time to time require; or
   (iii) Having been a student of a provincial Institute and having recently passed the final examinations of that Institute is unable to become a member of that Institute due to any legal restrictions of that province which is not also a legal restriction of Nova Scotia with respect to membership and Council is satisfied as to his or her character, habits and other qualifications, or

B. Is a member in good standing of a Provincial Institute, or

C. Is a member in good standing of a corporate body outside of Canada having the same or similar objects as the Institute and who has attained a standard of education, training and experience equivalent, in the opinion of the Council, to that required of applicants for admission under by-law 2A, or

D. Is a member in good standing of any body of professional accountants recognized by the Institute as possessing standards of education, training and experience equivalent to that required of applicants for admission under by-law 2A and who shall satisfy the Council as to his or her character and habits.

Sect. 3 (1) 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 by-laws, to hold the certificate as long as he or she remains a member.

(2) Such certificate 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.

Sect. 4 Any member in good standing and not under liability to the Institute pursuant to By-laws 7B, 65 or otherwise, and provided that no complaint, charge or default relating to professional misconduct against him or her is outstanding shall be entitled to resign his or her membership by giving to the Secretary notice in writing of his or her intention to do so not later than fifteen (15) days from the date of the notice referred to in By-law 8(1), and such resignation shall take effect on the day set by the Council.

Fees

Sect. 5 Every person entitled to membership by having passed the final examinations of the Institute shall pay an entrance fee, the amount of which shall be established in accordance with the provisions of By-law 7A.

Sect. 6 All other persons accepted for membership in the Institute shall pay an entrance fee at the time of admission provided that the Council may waive the payment of such entrance fee if the applicant is a member in good standing of a provincial Institute which accords the same privilege to members of the Institute. The amount of such entrance fee shall be the same as the amount established from time to time for the purposes of By-law 5.
Sect. 7 A. Annual fees shall be due and payable the first day of May for the twelve months ending the 30th day of April next following in such amounts and payable by such categories of members and students as shall have been determined by Council. The amount of admission fees provided for in By-law 5 and By-law 6 shall be determined by Council. The categories of members and students shall be as follows:

Category I

(a) Member engaged as a principal means of livelihood in the practice of public accounting in Nova Scotia;
(b) Member engaged in the practice of public accounting in the British West Indies;
(c) Member engaged in the practice of public accounting other than in Nova Scotia while not a member in good standing of a provincial Institute or corporate body outside of Canada having the same or similar objects as the Institute.

Category II

(a) Member resident in Nova Scotia but not engaged as a principal means of livelihood in the practice of public accounting;
(b) Member resident other than in Nova Scotia, but not engaged in the practice of public accounting, while not a member in good standing of a provincial Institute or corporate body outside Canada having the same or similar objects as the Institute.

Category III

All other members.

Category IV

Registered Students.

B. Members may be assessed an additional fee to provide funds for special purposes if such assessment is approved by a majority of the members present at an annual or other general meeting of the Institute, the notice whereof shall have specified that the members will be asked to approve such assessment.

C. The Membership Committee may waive, remit, or defer, in whole or in part, the fees of any member under any circumstances which in its discretion warrants such action and report such decisions to Council.

D. Any person admitted to membership in the last six months of the fiscal year shall pay one-half of the annual fees for the fiscal year.

Sect. 8 (1) If any fee or assessment payable by any member of the Institute is not paid within sixty (60) days after the date upon which the same is due and payable, the Secretary shall forthwith send by registered mail to his or her address as shown on the register of members a notice to the effect that unless the said fee or assessment is paid within fifteen (15) days from the date of such notice such member shall be suspended from membership in the Institute. If such fee or assessment is not paid before the expiration of the said fifteen (15) days such member shall automatically stand suspended from membership in the Institute until the Council cancels such suspension upon such terms as the Council shall determine.

(2) Any member whose fees or assessments are not paid within nine (9) months after the date of his or her suspension shall be deemed to have thereby terminated his or her membership and his or her name shall be removed from the register of members. Such a person may subsequently be re-admitted upon such terms as the Council may approve.

Officers and their Duties

Sect. 9 The President shall preside and preserve order at all meetings of the Institute and of the Council. In his or her absence the Vice-President shall exercise the office of President. In the absence of the President and
Vice-President, a Chairman, who for the time being shall be vested with the powers of the President, shall be elected by a majority of those present.

Sect. 10
(1) The Secretary shall be responsible for the keeping of the records and papers of the Institute and for custody of the seal, for the performance of all secretarial duties in the Institute and such other duties as the Council may from time to time direct.

(2) If the office of the Secretary is vacant or if the Secretary is unable for any reason to perform his or her duties the President shall appoint in writing some other member to act as Secretary pro tempore.

Sect. 11
The Treasurer shall be responsible for the receipt, custody and disbursement of the funds of the Institute, the keeping of accounts and the preparation of financial statements and shall perform such other duties as the Council may from time to time direct.

Sect. 12
(1) All cheques issued on behalf of the Institute shall be signed by any two of the following: the President, Vice-President, Secretary, Treasurer, or Executive Director or such other persons as are approved for this purpose by Council.

(2) All documents to be signed by the Institute under seal shall be signed by the President and the Secretary or, in their absence, by any two of the Vice-President, Treasurer and Executive Director, and the seal of the Institute shall be impressed thereon.

(3) All other documents may be signed by such persons as are approved by Council.

Sect. 13
(1) The Council may appoint an Executive Director who shall be responsible for such duties as may be assigned to him or her by Council. The offices of Executive Director, Secretary and Treasurer, or any two of them, may be combined in one person. The Executive Director, the Secretary and the Treasurer shall respectively receive such remuneration as the Council shall from time to time by resolution determine.

(2) The Executive Director, appointed by Council, shall also hold the position of Chief Executive Officer of The Institute of Chartered Accountants of Nova Scotia. The Executive Director may be identified in all documents and in all communication, written or oral, as the Chief Executive Officer of The Institute of Chartered Accountants of Nova Scotia. For purposes of clarity, any act taken by or communication issued by the Executive Director using the title Chief Executive Officer shall for the purposes of the Chartered Accountants Act and this By–Law be considered to be an act of the Executive Director of The Institute of Chartered Accountants of Nova Scotia.

Lay Representation

Sect. 14
The Council of the Institute shall consist of:

(a) Eleven (11) members of the Institute resident in Nova Scotia of whom at least two must be resident outside the Halifax Regional Municipality, who shall be elected annually as hereinafter provided by these by-laws; and

(b) not more than two additional persons who are not members of the Institute who shall be appointed by Council at the first meeting of the Council next following an annual meeting and hold office for two years or for such term as Council may from time to time determine.

Committees

Sect. 15
(1) The Council shall appoint annually the following committees from among Council members Committees of Council including:

(a) an Audit Committee;
(b) a Human Resources Committee;
(c) a Planning Committee; and
(d) an Executive Committee.
(2) The Council shall appoint annually from the members of the Institute Statutory Committees including:

(a) a Membership Committee;
(b) a Complaints Committee;
(c) a Conduct Committee;
(d) a Professional Standards Committee;
(e) a Nominating Committee;
(f) a Professional Development Committee; and
(g) an Honours Committee.

(3) Council shall appoint non-members to Statutory Committees as required by these by-laws.

Sect. 16
The Membership Committee shall be responsible for reporting to Council on all applications for registration as students, for examinations or for membership in the Institute.

Sect. 17
The Complaints and Conduct Committees shall report to the Council through the Executive Director on all matters pertaining to professional conduct referred to them by the Executive Director.

Sect. 18
The Professional Standards Review Committee, Nominating Committee, and Honors Committee shall have such powers as conferred on it by the by-laws.

Sect. 19
(a) All other Committees of Council and Statutory Committees shall have such powers and duties as determined by Council.

(b) The Council may appoint such other committees from time to time as it may determine and shall assign the duties to be performed by such committees.

Election of Officers and Council

Sect. 20
(1) On or before the fifteenth day of April in each year the Secretary shall prepare a nomination document in a form satisfactory to the Council for the nomination of members of the Council. On or before the twentieth day of April, in each year, the Secretary shall send the nomination document to each member of the Institute by mail, by courier, electronically or by any other means approved by Council to the member’s mailing or email address as shown on the register of members. The Secretary shall select the means or combination of means by which the nomination document shall be sent to members. The Secretary shall cause to be included in the nomination document a notice to the effect that unless the signed nomination document is returned to the Secretary on or before the first day of May following it shall not be counted as a nomination.

(2) (a) Each nomination of a candidate for election to Council shall be countersigned by two other members of the Institute and shall have the written assent of the nominee appended thereto.

(b) Any member who countersigns a nomination paper shall be deemed to have nominated the candidates listed thereon.

Sect. 21
(1) On or before the first day of May in each year, the President shall appoint three members of the Institute to be scrutineers. The scrutineers shall open the nomination papers returned to the Secretary and shall prepare a list of the names of all members who have been nominated for election to the Council. The scrutineers shall deliver the list, as compiled, to the Secretary before the seventh day in May in each year.

(2) If the list, delivered by the scrutineers to the Secretary, contains less than eleven (11) names in total or less than the names of two candidates resident outside the Halifax Regional Municipality, the Nominating Committee shall make the Nominations necessary to make up the deficiency, and shall report the members so nominated to the President at the annual meeting for election in accordance with the requirements of Bylaw 25 of these by-laws.
In the event that the total number of members nominated is eleven (11) including at least two nominees not resident in the Halifax Regional Municipality, the scrutineers shall not cause a voting paper to be prepared, but shall report the eleven (11) members so nominated to the President at the annual meeting for election in accordance with the requirements of By-law 25.

Sect. 22
The Secretary shall cause to be printed a voting paper containing the names, alphabetically arranged (followed by the County of residence), of all persons nominated for election to the Council as reported to him or her by the scrutineers, and shall on or before the fourteenth day of May, in each year, cause one of such voting papers to be sent by mail to each member of the Institute in good standing as of the preceding thirtieth day of April, directed to his or her address as shown on the register of members. The Secretary shall cause to be enclosed in the envelope containing the said voting paper a notice to the effect that unless the voting paper is marked and returned to the Secretary on or before the thirty-first day of May next following, it shall not be counted in the tabulation of votes.

Sect. 23
Each voting paper shall be marked for the election of not more than eleven (11) members of Council including not more than nine members whose residence is in the Halifax Regional Municipality.

Sect. 24
On or before the fifth day of June, in each year, the Secretary shall deliver to the three scrutineers all the voting papers returned to him or her as provided in By-law 22. The three scrutineers shall count the votes indicated on such voting papers, and shall draw up a report in writing showing in alphabetical order the names of the eleven (11) members who have received the largest number of votes and shall present such report to the President at the annual meeting. If at least two of the nominees residing outside the Halifax Regional Municipality would not otherwise be included in the report, the one and/or two such nominees receiving the largest number of votes, shall be substituted for the name(s) of the nominees who ranked eleventh and, if required, tenth in number of votes received.

Sect. 25
(1) At the annual meeting when the President shall declare the meeting ready to proceed with the election of members of the Council, two of the scrutineers or any other members of the Institute, shall move and second a motion that the eleven (11) members nominated for election to the Council whose names appear on the scrutineers' report be and they are duly elected for the ensuing year. If such motion is duly carried the President shall thereupon declare that the eleven (11) members so named are duly elected members of the Council for the ensuing year.

(2) If such motion is not duly carried, the President shall thereupon declare the meeting open for nominations for election of eleven (11), including at least two resident outside the Halifax Regional Municipality, members of Council and the meeting shall proceed to make nominations and, if more than eleven (11), including at least two resident outside the Halifax Regional Municipality, members are nominated, to elect by secret ballot eleven (11), including at least two resident outside the Halifax Regional Municipality, members from the number of those nominated. If at least two of the nominees residing outside the Halifax Regional Municipality would not otherwise be included in the members elected, the one and/or two such nominees receiving the largest number of votes, shall be substituted for the name(s) of the nominees who ranked eleventh and, if required, tenth in number of votes received.

Sect. 26
Immediately after the election of the eleven (11) members of Council as hereinbefore provided, the annual meeting shall proceed to elect from the members of Council elected pursuant to By-law 25, a President and Vice-President of the Institute.

Sect. 27
Whenever it is necessary, in the event of an equality of votes being polled for two or more nominees at any election, the name or names of those nominees, who shall be declared elected, shall be decided by a drawing to be made by the scrutineers.

Meetings

Sect. 28
The fiscal year of the Institute shall terminate on the thirtieth day of April and the annual meeting of the Institute shall be held within four months after the end of each fiscal year at such time and place as the Council shall determine and notice of the said time and place shall be mailed by the Secretary to all members at least ten (10) days prior to the date of such meeting.
Sect. 29  A special meeting of the Institute may be called at any time by the President or, in his or her absence, by the Vice-President upon a resolution of the Council or the receipt of a requisition for the holding of a special meeting signed by not less than twenty-five (25) members. Notice of the time and place of such meeting shall be mailed by the Secretary to all members at least ten (10) days prior to the date of such meeting. No business other than that specified in the said notice shall be brought before such meeting.

Sect. 30  Any meeting of the Institute may be adjourned from time to time by resolution of the majority of the members present but no business shall be transacted at any such adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

Sect. 31  In matters of procedure at meetings of the Institute not provided in these by-laws nor in the Act of Incorporation Bourinot’s “Rules of Order” shall apply.

Sect. 31A  All notices that the Secretary is required to mail to members pursuant to by-laws 28 and 29 may alternatively be sent to members by courier, electronically or by any other means approved by Council to each member’s mailing or email address as shown on the register of members. The Secretary shall select the means or combination of means by which the notice shall be sent to members.

Sect. 31B  Meetings of Council and any committee appointed by Council, including any sub-committee thereof, may be conducted in person or by teleconference, video conference or other means of electronic communication approved by Council.

Voting

Sect. 32  (1)  At any meeting of the Institute only members present and in good standing shall be entitled to vote.

(2)  On any mail ballot of the Institute, only members in good standing shall be entitled to vote.

(3)  Votes cast by mail ballots are subject to the following provisions:

   (a) subject to the Act and the by-laws, Council, by majority vote, shall have absolute discretion to determine which matters shall be presented to members of the Institute as resolutions for determination by mail ballot;

   (b) Council shall fix a date of return for mail ballots and not less than thirty days prior to such date the Secretary shall mail to each member of the Institute a copy of any Resolution or Resolutions to be considered by mail ballot together with a mail ballot in such form as Council may from time to time determine;

   (c) the mail ballot shall be completed in writing signed by the member and received at the office of the Institute on or before the date of return as provided for in By-law 32(3)(b);

   (d) the mail ballot shall be clearly marked either for or against the Resolution;

   (e) on the day following the date of return the Secretary shall tabulate the mail ballots in the presence of two or more scrutineers appointed by the President;

   (f) the Secretary shall reject any mail ballots that are incomplete or are not clearly marked either for or against any Resolution;

   (g) within ten days of the tabulation of the ballots, the Secretary shall prepare, sign and deliver to the President a Certificate, certified by the scrutineers, stating the votes for and against each Resolution and the number of votes rejected in accordance with By-law 32(3)(f);

   (h) the President shall present the report of the Secretary to the next regular or other meeting of Council. Council shall inform each member of the Institute in writing of the results of the mail ballot and the effective date of the Resolution or
Resolutions provided, however, that such notification shall be sent to each member not later than the 30th day following the tabulation of the mail ballot vote.

**Discipline**

**Sect. 33**

1. Council may appoint a Complaints Committee, consisting of not less than 15 persons who are members of the Institute and up to five persons who are not members of the Institute, who shall have all the powers of Council as conferred by these by-laws to investigate and dispose of complaints or allegations that a member or student is guilty of professional misconduct or in breach of the Act or the by-laws or the Rules or regulations of the Institute. The Chairperson of the Complaints Committee shall be appointed by Council.

2. Members of the Complaints Committee shall be appointed for such period of time as Council may from time to time determine; provided that no member of the Committee shall be replaced while that member is in the process of investigating a charge or complaint.

3. Council may, from time to time, appoint an additional person or persons to the Complaints Committee in cases where previously appointed persons of the Committee are disqualified or unable to act on the Committee.

4. Council may appoint a Conduct Committee, consisting of not less than 15 persons who are members of the Institute and up to five persons who are not members of the Institute, who shall have all the powers of Council as conferred by these by-laws to adjudicate and dispose of complaints or allegations that a member or student is guilty of professional misconduct or in breach of the Act or the by-laws or the Rules or regulations of the Institute. The Chairperson of the Conduct Committee shall be appointed by Council.

5. Members of the Conduct Committee shall be appointed for such period of time as Council may from time to time determine; provided that no member of the Committee shall be replaced while that member is in the process of adjudicating a charge or complaint.

6. Council may, from time to time, appoint an additional person or persons to the Conduct Committee in cases where previously appointed persons of the Committee are disqualified or unable to act on the Committee.

7. Council may appoint a Conduct Review Committee, consisting of the Chairperson of the Complaints Committee, the Chairperson of the Conduct Committee, and one person who is not a member of the Institute, which shall have all the powers of Council as conferred by these by-laws to dispose of complaints or allegations that a member or student is guilty of professional misconduct or in breach of the Act, the by-laws, the Rules or regulations of the Institute.

8. The Executive Director, may delegate to the Director of Regulatory Affairs any responsibilities, tasks, duties, obligations, or information receiving or reporting functions imposed upon the Executive Director in any of Sections 34, 35, 36, 38 and 40 of the By-Laws of the Institute of Chartered Accountants of Nova Scotia.

9. For purposes of clarity, any act taken by or information received by or issued by the Director of Regulatory Affairs pursuant to Section 33(8) of the By-Laws of the Institute of Chartered Accountants of Nova Scotia shall for the purposes of the Chartered Accountants Act and this By-Law be of the same force and effect as if undertaken, received or issued by the Executive Director of the Institute of Chartered Accountants of Nova Scotia in respect of Sections 34, 35, 36, 38 and 40.

**Sect. 34**

1. Any person may address to the Executive Director in writing a complaint or complaints of unfitness, lack of moral character, professional or other misconduct on the part of any member or of any student.
The Executive Director shall investigate all complaints brought to his or her attention relating to professional conduct of members or students and may attempt to resolve the matter referred to in the complaint to the satisfaction of the complainant resulting in the complaint being withdrawn.

Failing withdrawal of the complaint, the Executive Director shall determine if a complaint should not be investigated, based on one of the following factors:

(a) the complaint, even if sustained, does not appear to involve a breach of the Rules of Professional Conduct;

(b) the complaint, even if sustained, involves a breach of the Rules of Professional Conduct which is so trivial or minor that it would not warrant charges being laid.

Where the Executive Director determines that a complaint should not be investigated, he or she shall refer the complaint directly to the Conduct Review Committee for a review of this determination.

Where the Executive Director refers a complaint to the Conduct Review Committee, the Committee shall review the facts of the complaint and such other documentation as provided by the Executive Director, without disclosure of the identities of the parties, after which the Committee shall

(a) dismiss the complaint and direct the Executive Director to advise the parties of the outcome; or

(b) where there is no dispute on the facts, caution the member and dismiss the complaint, or with the member's consent, admonish the member and dismiss the complaint; or

(c) direct the Executive Director to proceed in accordance with subsection (6).

Failing withdrawal of the complaint or its dismissal by the Conduct Review Committee, the Executive Director shall notify in writing the member or student against whom a complaint is made by sending the member or student a copy of the complaint and requesting the member or student to respond in writing to the Executive Director within twenty-one (21) days.

Upon receipt of the written response of the member or student, the Executive Director may, but shall not be obliged to, send a copy of the written response to the complainant and may attempt to resolve the matter referred to in the complaint to the satisfaction of the complainant resulting in the complaint being withdrawn.

After the expiration of the 21 days referred to in subsection (3) and failing withdrawal of the complaint, the Executive Director shall refer the complaint as well as the written response of the member or student, if any, to the Chairperson of the Complaints Committee.

If without any such complaint, any seeming unfitness, lack of moral character or professional or other misconduct on the part of a member or of a student shall come to the notice of the Executive Director, he or she may make inquiries with regard thereto and thereafter may notify the member or student in writing of the matter and request the member or student to respond in writing within twenty-one (21) days. Upon the expiration of twenty-one (21) days, the Executive Director may report in writing to the Chairperson of the Complaints Committee the facts ascertained by him or her and the written response of the member or student, if any. The Chairperson of the Complaints Committee may deal with the report as if it constituted a complaint or complaints under this by-law for all purposes.

Upon receipt of a complaint from the Executive Director, the Chairperson of the Complaints Committee shall empanel five members of the Complaints Committee, of whom four shall be persons who are members of the Institute and one shall be a person who is not a member of the Institute, to investigate the complaint. The Chairperson of the Complaints Committee shall designate one of the empanelled persons, who is a member of the Institute, as Chairperson of the
panel for purposes of the investigation. Three of the empanelled persons shall constitute a quorum of the panel.

(2) The investigating panel of the Complaints Committee may, as part of its investigation, retain the services of an independent person to make inquiries, to conduct interviews, to review files and working papers and to make a report to the panel in relation to the matter or matters under investigation by the panel.

(3) Upon completion of its investigation, the investigating panel of the Complaints Committee shall, by majority vote, decide:

(a) to dismiss the complaint; or

(b) to counsel the member or student against whom a complaint is made; or

(c) to caution the member or student against whom a complaint is made; or

(d) to counsel and caution the member or student against whom a complaint is made; or

(e) with the consent of the member or student against whom a complaint is made, to admonish the member or student or recommend that the member or student take certain educational courses, or both; or

(f) to lay a formal charge or charges, or a charge with more than one count, alleging that the member or student is guilty of one or any number of offenses of:
   (i) professional misconduct, unfitness, lack of moral character or other misconduct; or
   (ii) a breach of the Act, by-laws, Rules or regulations of the Institute.

(4) The member or student against whom a complaint is made and any person addressing a complaint of professional misconduct of a member or student shall be advised of the disposition of that complaint pursuant to subsection (3) of this by-law.

(5) Notwithstanding anything contained in this by-law if during an investigation any matter arises or comes to the attention of the investigating panel of the Complaints Committee that might form the subject matter of a charge or complaint against the member or student whose conduct is being investigated, the investigating panel of the Committee may investigate that matter or thing that arises in the course of an investigation although the matter or thing was not mentioned in the original complaint and where such matter or thing is investigated, the Chairperson of the panel shall forthwith advise the member or student of the investigation.

Sect. 35(B)  (1) At any time after a complaint is referred to the Chairperson of the Complaints Committee and prior to the commencement of a formal hearing by the Conduct Committee of a charge or charges arising from the complaint, the member or student against whom a complaint is made may enter into a settlement agreement with the investigating panel of the Complaints Committee, conditional upon acceptance by an adjudicating panel of the Conduct Committee.

(2) Upon acceptance by an adjudicating panel of the Conduct Committee, the terms and conditions of the settlement agreement as agreed between the investigating panel of the Complaints Committee and the member or student against whom a complaint is made, or as varied by the adjudicating panel of the Conduct Committee with the consent of the member or student, shall have the same force and effect as an order made under By-law 37 of these by-laws.

(3) If an adjudicating panel of the Conduct Committee rejects a settlement agreement:

(a) the Chairperson of the Conduct Committee shall appoint a new panel of members of the Conduct Committee to hear the charge or charges against the member or student;
any admissions made in the settlement agreement shall not be used against the member or student in a subsequent proceeding before a new panel of the Conduct Committee.

Sect. 36 (1) If the investigating panel of the Complaints Committee lays a formal charge of professional misconduct under clause 35(A)(3)(f), the Chairperson of the investigating panel shall so notify the Executive Director in writing and the Executive Director shall:

(a) within ten days of the laying of the formal charge, notify the member or student and the Chairperson of the Conduct Committee, in writing that, pursuant to clause 35(A)(3)(f) a formal charge or charges of professional misconduct have been laid and include therewith a copy of the charge or charges; and

(b) appoint a time and place for the hearing and adjudication of the charge or charges laid, which date shall be no later than ninety (90) days from the date on which the Executive Director was notified of the laying of the formal charge of professional misconduct, and

(c) notify the member or student charged of the date for the hearing no later than thirty (30) days prior to the hearing.

(2) Upon receipt of notice given under clause 36(1)(a), the Chairperson of the Conduct Committee shall empanel five members of the Conduct Committee, of whom four shall be members of the Institute and one shall be a person who is not a member of the Institute, to adjudicate the charge or charges laid. The Chairperson of the Conduct Committee shall designate one of the empanelled persons, who is a member of the Institute, as Chairperson of the panel for purposes of the hearing. Three of the empanelled persons shall constitute a quorum of the panel.

(3) Any person so charged may attend at the time and place appointed for such hearing and shall have the right to be present, with, if he or she so desires, and at his or her own expense, legal representation or any agent, during the hearing of all evidence in relation to the charge or charges against him or her. If any person, so notified fails to appear, the hearing may proceed in his or her absence.

(4) Any person so charged shall have the right to submit to such hearing such statements, evidence, arguments and witnesses as are relevant to his or her defense.

(5) On the hearing of a charge against any person, any other member or student shall, if required to do so by the adjudicating panel of the Conduct Committee, appear at a hearing and give evidence or produce such books, papers and documents or copies thereof in his or her possession or under his or her control as the panel may from time to time require but the hearing may proceed without such evidence or production.

(6) The procedure at all hearings, including the method of receiving evidence, shall be by ruling of the Chairperson of the adjudicating panel of the Conduct Committee whose decision shall be final, binding and conclusive.

(7) A hearing may be adjourned at any time and from time to time.

(8) If more than one member or student is involved in any charge or if there is more than one charge, the hearing may proceed as to each charge or member or student separately or together as the adjudicating panel of the Conduct Committee may from time to time determine.

(9) The proceedings at any hearing shall be recorded in shorthand or otherwise but need not be transcribed unless an appeal is taken under the by-laws and a copy of the transcript is ordered and paid for by the person appealing.

(10) If no transcript is ordered, the report of any hearing or appeal signed by the Chairperson of the adjudicating panel of the Conduct Committee shall be conclusive evidence of the proceedings for all purposes.
Sect. 37

(1) After a hearing, the adjudicating panel of the Conduct Committee shall decide, by a majority vote, whether a member or student charged is guilty of unfitness, lack of moral character or professional or other misconduct and shall render a written decision with reasons. If the decision of the adjudicating panel of the Conduct Committee is not unanimous, the dissenting member or members shall render a separate decision in writing with reasons.

(2) If after a hearing, the adjudicating panel of the Conduct Committee, by majority vote, finds a member or student guilty of unfitness, lack of moral character or professional or other misconduct, the adjudicating panel may order one or more of the following:

(a) that any such member or student be reprimanded;

(b) that any such member or student, pay a fine to the Institute, and if such fine should not be paid on or before a date specified by the panel, that the member or student be dealt with under this by-law in such manner, including suspension or expulsion, as the panel may determine; or

(c) that any such member or student be charged such costs of the proceeding, including fees and disbursements of any counsel or witness, or any portion of costs, as may be fixed by the panel, and if such costs should not be paid on or before a date specified by the panel, that the member or student shall be dealt with under this by-law in such manner including suspension or expulsion, as the panel may determine; or

(d) that any such member or student be suspended from all of his or her rights and privileges under the Act and the by-laws either for a time certain or on such terms and conditions as may be ordered; or

(e) that any such member or student be required to attend such reasonable professional development or other courses as may be ordered or to successfully complete such courses or examinations as may be ordered; or

(f) that any such member or student be required to limit the scope of his or her professional practise or activities either for a certain time or on such terms and conditions as may be ordered; or

(g) that any such member or student be required to complete a period of supervised practise on such terms and conditions as may be ordered; or

(h) that any such student be struck off the register of students; or

(i) that any such member be expelled from membership in the Institute and struck off the register of members; or

(j) that any such member or student be permitted to resign; or

(k) that any such member or student be disciplined in such other way as may be ordered.

(3) Notice of any order made pursuant to this by-law shall be given or published in accordance with by-law 38 and in addition may be given or published in such way and at such time as the adjudicating panel of the Conduct Committee may determine.

(4) Where an order is made pursuant to this by-law, the adjudicating panel of the Conduct Committee shall retain jurisdiction to make any further order required by the failure of the member or student
to comply with the original order of the Committee so long as a quorum of the adjudicating panel of the Conduct Committee continues to participate.

Sect. 38

(1) The Chairperson of the adjudicating panel of the Conduct Committee shall report forthwith to the Council and the Executive Director the disposition of every charge laid against a member or student.

(2) The Executive Director shall, with ten days of notification received under (1), send to the person charged and the complainant referred to in By-law 35, by first class mail addressed to such persons at their address last known, or by personal service, a copy of the final decision and order made under By-law 37.

(3) Unless a notice of appeal is filed pursuant to by-law 40(1), notice of any order made under By-law 37 may be given, and notice of any order of expulsion or suspension of a member or student shall be given to all members of the Institute, after a period of 15 days from the date of expiry of the appeal period.

(4) Notice of any order made under By-law 37 may be published in the Institute's newsletter and such publication shall be deemed adequate notice to all members under subsection (3) of this by-law.

(5) Unless a notice of appeal is filed pursuant to By-law 40(1):

(a) where a member or student against whom an order is made is engaged in the practice of public accounting, the Executive Director shall send a copy of the final decision and order made under By-law 37 to the Public Accountant's Board;

(b) where a member or student is suspended or expelled from membership or a member's right to practice is restricted, the Executive Director shall promptly inform all other provincial Institutes by sending to each other provincial Institute a copy of the final decision and order made under By-law 37;

(c) the Executive Director shall send a copy of the final decision and order made under By-law 37 to such other professional, regulatory or governing body as the adjudicating panel of the Conduct Committee shall determine.

(6) All members and students by their applications for membership or registration or by their continuance of membership or registration shall consent and be deemed to have consented to any notice or publication under these by-laws.

Sect. 39

Any person who is suspended under the by-laws 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 his or her suspension.

Sect. 40

(1) A member or student against whom an order is made under By-law 37, or the complainant referred to in By-law 35, may appeal the findings or order by written notice of appeal given in person or by registered letter addressed to the Executive Director not later than 21 days from the date of delivery of the decision. In the event that such an appeal is not received by the Executive Director within this time, the findings and order made under By-law 37 in any particular case shall be final, binding and conclusive for all purposes.

(2) Any notice of appeal given pursuant to this by-law shall set forth the particular grounds of appeal and state the particular relief sought. Except by leave of the Appeals Committee, no ground of appeal may be put forth and no relief may be asked on the appeal which is not included in the notice of appeal.
(3) Every appellant shall submit with his or her notice of appeal given pursuant to this by-law an appeal fee of $1,000, which amount is refundable in whole or in part at the discretion of the Appeals Committee.

(4) When a notice of appeal is duly given, the Executive Director shall notify the President or, in his or her absence or inability to act, the Vice-President of Council who shall appoint an Appeals Committee of no less than four members of the Institute, none of whom shall be members of the Council, and one person who is not a member of the Institute who shall meet to hear the appeal. The Chairperson of the Appeals Committee shall be appointed by the President or Vice-President. The Executive Director shall promptly give notice of the time appointed for such hearing, such hearing to be not less than 60 days following the receipt of the notice of appeal by the Executive Director pursuant to (1).

(5) The hearing of the appeal shall be held before the Appeals Committee provided that any members of the Institute who participated in either the investigation or adjudication of the charge shall refrain from any participation in the appeal.

(6) Any appeal will be considered as an appeal on the record from the decision and order made pursuant to by-law 37, provided that the Appeals Committee, in its sole discretion in the interest of justice, may permit new or additional evidence to be presented in the appeal hearing.

(7) The Appeals Committee by majority vote may confirm, modify, alter, cancel or revoke any findings or order made under By-law 37 in whole or part. Where an order made under By-law 37 is modified or altered by the Appeals Committee, the members of the Appeals Committee shall retain jurisdiction to make any further order required by the failure of the member or student to comply with the order as modified or altered so long as a quorum of the members of the Appeals Committee continue to participate.

(8) The Chairperson of the Appeals Committee shall report forthwith to the Council and the Executive Director the disposition of the appeal. The Executive Director shall, within ten days, send to the member or student and the complainant, by first class mail, or personal service, a copy of the decision of the Appeals Committee.

(9) The decisions, findings and order of the Appeals Committee in any appeal shall be final, binding and conclusive for all purposes.

(10) Notice of any order made by the Appeals Committee may be given, and notice of any order of expulsion or suspension of a member or student shall be given, to all members of the Institute after a period of 15 days from the date of the making thereof.

(11) Notice of any order made by the Appeals Committee may be published in the Institute's newsletter and such publication shall be deemed adequate notice to all members under subsection (9) of this by-law.

(12) Upon the disposition of any appeal by the Appeals Committee:

(a) where the member or student is engaged in the practise of public accounting, the Executive Director shall send a copy of the final decision and order of the Appeals Committee to the Public Accountant's Board;

(b) where a member is suspended or expelled from membership or a member's right to practice is restricted, the Executive Director shall promptly inform all other provincial Institutes by sending to each other provincial Institute a copy of the final decision and order of the Appeals Committee;

(c) the Executive Director shall send a copy of the final decision and order of the Appeals Committee to such other professional, regulatory or governing body as the Appeals Committee shall determine.
(13) Such further or other notice of any order made by the Appeals Committee may be given or published in such way and at such time as the Appeals Committee may determine.

(14) The appellant may be charged such costs of the appeal, including fees and disbursements of any solicitor, or portion of costs as may be fixed by the Appeals Committee, to be paid on or before a date specified by the Appeals Committee, and if the appellant is a member or student, and such costs should not be paid within the time specified, the member or student shall be dealt with under this by-law in such manner, including suspension or expulsion as the Appeals Committee may determine.

Bankruptcy

Sect. 41(A) (1) Any member or student who becomes a bankrupt shall notify the Institute of the fact in writing no later than ten (10) days after the event.

(2) Any member upon the date of becoming a bankrupt is thereupon suspended from membership in the Institute until his or her suspension is terminated in accordance with this by-law.

(3) Any person whose membership in the Institute is suspended by the operation of clause (1), and against whom there is no charge outstanding under by-law 34 or 35, may apply to have his or her suspension terminated.

(4) Any application under clause (3) shall be investigated by the Complaints Committee and, after such investigation the Complaints Committee may, subject to other provisions of this by-law, accept or reject the application and, if it is accepted the suspension shall terminate in accordance with such acceptance. The subject bankrupt member shall be given appropriate notification of any meeting of the Complaints Committee called to consider the said application from the member.

(5) If the Complaints Committee, while conducting its investigation under this by-law into the matter, becomes aware of:

   (a) any preliminary investigation and enquiry into the professional conduct of the applicant pursuant to by-law 34 or 35; or

   (b) any act, omission, matter or thing on the part of the applicant that the Complaints Committee is empowered to investigate or enquire into pursuant to by-law 34 or 35; it shall cease its investigation until such preliminary investigation, enquiry or charge shall have been finally disposed of under these bylaws. If the charge results in the expulsion of the applicant from membership in the Institute, the application made under clause (3) hereof shall terminate and be of no further effect.

(6) In arriving at its decision under clause (4) hereof, the Complaints Committee shall have regard to such considerations as it may deem appropriate including:

   (a) the status of the bankruptcy administration or whether the applicant has been absolutely or conditionally discharged from bankruptcy;

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

(7) The Complaints Committee may require that the applicant satisfy such conditions as are deemed appropriate to be fulfilled prior to the termination of his or her suspension.

(8) Any person applying pursuant to clause (3) shall be given prompt written notice of the decision of the Complaints Committee and, if he or she is not satisfied with such decision, he or she may appeal the decision to Council by providing written notice of the grounds of appeal within ten days.
of receipt of said notice of decision and Council shall appoint a time and place for such appeal to be heard.

(9) Subject to other provisions of this by-law, the Complaints Committee shall report its decision to Council.

(10) For purposes of clause (1), a certified copy of the receiving order, a certificate of the official receiver certifying that the person is a bankrupt, or the admission of the member that he or she is a bankrupt, may be given as conclusive proof of the facts certified, evidenced or declared.

(11) For the purposes of an application under clause (4) above, or an appeal under clause (8), the applicant or appellant respectively, shall be entitled to appear at the meeting therein referred to.

Mental Incompetence

Sect. 41(B) (1) Upon the date a member:

(a) is declared by a court to be a mentally incompetent person; or

(b) is certified to be mentally incompetent and has been admitted to a psychiatric facility or continues therein as a certified patient;

he or she is thereupon suspended from membership in the Institute and shall remain suspended until his or her suspension is terminated in accordance with this by-law.

(2) Any person whose membership in the Institute is suspended by the operations of clause (1), and against whom there is no charge outstanding under by-law 34 or 35, may apply to have his or her suspension terminated.

(3) Any application under clause (2) shall be investigated by the Complaints or Conduct Committee and, after such investigation the Complaints or Conduct Committee may, subject to other provisions of this by-law, accept or reject the application and, if it is accepted the suspension shall terminate in accordance with such acceptance. The subject member shall be given appropriate notification of any meeting of the Complaints or Conduct Committee called to consider the said application from the member.

(4) If the Complaints or Conduct Committee, while conducting its investigation under this by-law into the matter, becomes aware of:

(a) any preliminary investigation and enquiry into the professional conduct of the applicant pursuant to by-law 34 or 35; or

(b) any act, omission, matter or thing on the part of the applicant that the Complaints or Conduct Committee is empowered to investigate or enquire into pursuant to by-law 34 or 35;

it shall cease its investigation until such preliminary investigation, enquiry or charge shall have been finally disposed of under these by-laws. If the charge results in the expulsion of the applicant from membership in the Institute, the application made under clause (2) hereof shall terminate and be no further effect.

(5) In arriving at its decision under clause (3) hereof, the Complaints or Conduct Committee shall have regard to such considerations as it may deem appropriate including:

(a) in the case of a member suspended by virtue of sub-clause 41(B)(l)(a) hereof; whether the applicant has been declared by a court to have become mentally competent or capable of managing his or her own affairs as evidenced by a court order to that effect;
(b) in the case of a member suspended by virtue of sub-clause 41(B)(l)(b); whether the applicant has sufficiently recovered and has been discharged from a psychiatric facility as evidenced by a certificate or other written evidence to that effect from the proper authorities.

(6) Any person applying pursuant to clause (2) shall be given prompt written notice of the decision of the Complaints or Conduct Committee and, if he or she is not satisfied with such decision, he or she may appeal the decision to Council by providing written notice of the grounds of appeal within ten (10) days of receipt of said notice of decision and Council shall appoint a time and place for such appeal to be heard.

(7) For the purposes of clause (1), the following may be given 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 disordered;

(b) in the case of a person who is mentally incompetent and is a patient in a psychiatric facility, written evidence from an appropriate, authorized individual in such psychiatric facility, stating that the person has been admitted to, or has become a patient in the psychiatric facility.

(8) For the purposes of an application under clause (3) above, or an appeal under clause (6), the applicant or appellant respectively, shall be entitled to appear at the meeting therein referred to.

Conviction Under Criminal Code

Sect. 42 Council, may without notice and on proof of a conviction, suspend or expel from the Institute any member who has been convicted of an offence punishable under the Criminal Code.

Sect. 42A In respect of any charge under the Rules of Professional Conduct or in respect of any action taken pursuant to by-law 42, a certificate of conviction by any competent court or a certified copy of the original Information or Indictment with the endorsement of the conviction thereon signed by the official having custody thereof or equivalent demonstrative documentation shall be sufficient evidence of the conviction; and, a certificate of acquittal or discharge or a certified copy of the original Information or Indictment with the endorsement of the acquittal or discharge thereon signed by the official having custody thereof or equivalent demonstrative documentation shall be sufficient evidence of the acquittal or discharge.

Sect. 43 Neither the Institute nor Council nor the Complaints Committee or Conduct Committee shall be required to take notice of any published article or private communication or of any statement affecting the conduct of a member or a student.

Cause of Action

Sect. 44 No member or student shall have any cause of action or lawful complaint against the Institute, the Council, the Complaints Committee or Conduct Committee, or any member thereof, any member, student, or officer, servant, agent, counsel, or solicitor of the Institute by reason of anything done or omitted to be done or any other matter or thing connected with it or in respect of any disciplinary order or publication made or done in good faith under the by-laws.

Registered Students

Sect. 45 (1) Any person who is certified to be of good moral character and habits by a member and is recommended by

(a) a partner or shareholder or the sole practitioner of a practicing office, or

(b) a member of the Institute who has responsibility for the training and supervision of the person in an organization
that has been approved for the training of students pursuant to Bylaw 48 and who for the purpose of securing practical experience is employed to perform the duties of a student in such office may apply to the Council to be registered or re-registered as a student.

(2) Every applicant for registration shall:

(a) have attained the age of 18 years; and

(b) satisfy the Council that he or she has attained the education requirements adopted by the Council; and

(c) give a declaration of intention to qualify for admission to membership in the Institute and to apply therefor; and

(d) give an undertaking to submit to the direction and control of the Council in all matters relating to studies, practical experience and discipline; and

(e) enter into an agreement with the Institute that the by-laws, rules and regulations of the Institute will govern the relations between the applicant and the Institute.

Sect. 46 The educational requirements adopted from time to time by Council for the purposes of By-law 45(2)(b) shall become effective as and from the date four months subsequent to the date on which notice of such requirement is sent by mail, by courier, electronically or by any other means approved by Council to each member of the Institute at the member's mailing or email address as shown on the register of members. The Executive Director shall select the means or combination of means by which the notice shall be sent to members.

Sect 47 Every registered student shall as a prerequisite to admission to membership complete, in one or more practicing offices or organizations that has or have been approved pursuant to By-law 48 for the training of students, a period of practical experience of an amount and nature prescribed by the Council.

Sect. 48

(1) Every practicing office who employs one or more students and every member who as an employee of an organization approved pursuant to Section 48 (4)(b) of this bylaw has responsibility for the supervision and training of one or more students employed by the organization is responsible for giving such practical experience and instruction and for affording such opportunities as are necessary to enable the student to acquire the art, skill, science and knowledge of a chartered accountant.

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

(3) The Council shall have the power to:

(a) make whatever investigation it deems necessary, including an inspection of the books and records of the practicing office, to satisfy itself that the practicing office is complying with the requirements of this bylaw; and

(b) approve a practicing office as being qualified to provide proper practical experience and instruction.

(4) The Council shall have the power to:

(a) designate any person to make whatever investigation is deemed necessary in accordance with the policies and procedures adopted by the Council to determine whether an organization meets the standards prescribed by the Council to be qualified to employ students: and
(b) upon review of a report made by the person pursuant to clause (a) above, approve an organization to employ students.

Sect. 49  (1) No person shall be registered or re-registered as a student,

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

(i) unless the Council has approved the office (such approval to be effected in advance of any offer or transfer of employment, as the case may be) as being qualified to provide the student with proper practical experience and instruction; or

(ii) if as a result of such registration or re-registration the total number of students employed in such practicing office would exceed three for each member or for each eligible licensee, as the case may be, in such office, or such lesser number of students as may be set by the Council in particular cases; students who have completed the required period of prescribed practical experience and have written the Uniform Evaluation or the former Uniform Final Examination shall be excluded in determining the number of students permitted;

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

(i) unless the Council has approved the organization (such approval to be effected in advance of any offer or transfer of employment, as the case may be) as being qualified to provide the student with proper practical experience and instruction; or

(ii) if as a result of such registration or re-registration the total number of students employed in such organization would exceed the maximum number of students that the Council has determined may be employed with the organization; students who have completed the required period of prescribed practical experience and have written the Uniform Evaluation or the former Uniform Final Examination shall be excluded in determining the number of students permitted.

Sect. 50 Any person who is licensed under the Public Accountants Act or who is employed by a person licensed under that Act shall upon application be registered as a registered student of the Institute, providing such person complies with all the requirements of the Institute respecting registered students other than the requirement that such person be or become employed by a practicing office.

Courses of Study

Sect. 51  (1)  (a) The Council shall accredit the course of study prescribed by the Atlantic School of Chartered Accountancy (ASCA) toward a registered student's application for membership in the Institute.

(b) The Council may adopt the regulations, policies, rules and guidelines of ASCA as its own and may vary such regulations, policies, rules and guidelines as the Council deems appropriate.

(2) Before being permitted by Council to write the uniform evaluation ("UFE") of the Institute, registered students must:
(a) successfully complete the ASCA professional course of study or such other course of study duly approved by the Council, and

(b) satisfy such other requirements of the Institute as the Council may prescribe.

Examinations

Sect. 53 The Council shall hold examinations at least once in each calendar year in the City of Halifax and concurrently at such other places as it may from time to time determine.

Sect. 54 The Council shall appoint examiners to set and mark all examination papers and the Council shall fix the remuneration of such examiners.

Sect. 55 The Council may adopt for use in Nova Scotia examinations arranged and prepared by the Board of Evaluators of the Canadian Institute of Chartered Accountants or by any other provincial Institute.

Sect. 56 Notice of the time and place of examinations shall be sent by mail, by courier, electronically or by any other means approved by Council to each registered student at the student's mailing or email address as shown on the register of members. The Executive Director shall select the means or combination of means by which the notice shall be sent to registered students.

Sect. 57 Every registered student who applies for permission to write any examinations shall pay such fees as are prescribed by the Council.

Sect. 58 Subject to the provisions of by-laws 45 to 56, both inclusive, the Council may from time to time make rules and regulations with respect to educational requirements for the admission of students, courses of instruction, examinations or the granting of exemptions therefrom and the requirements for writing and passing examinations. Such rules and regulations and any amendment thereof, shall be published by circular to all members and registered students immediately after the adoption thereof and shall come into and remain in full force and effect unless and until repealed or amended by subsequent resolution of the Council or by a resolution passed by two-thirds of the members present and voting at a general meeting of the Institute.

Sect. 59 (1) The Council may, subject to approval by the Institute at its next annual meeting, or at a special general meeting called for the purpose, enter into an agreement or agreements with any university or universities under the terms of which the university or universities will provide such course or courses as the Institute may prescribe as part of the required study for a degree.

(2) Such agreements may also provide for the granting of exemption from courses and examinations of the Institute excepting the uniform evaluation (“UFE”) prepared by the Board of Evaluators of the Canadian Institute of Chartered Accountants.

Sect. 60 A diploma in such form as the Council may determine shall be granted to each registered student who shall have passed the final examinations of the Institute.

Fellow of the Chartered Accountants

Sect. 61 (1) The Council may by an affirmative vote of two-thirds of all the members of Council elect as a "Fellow of the Chartered Accountants," any member in accordance with the provisions of Sections 7 and 8 of the Act of Incorporation, providing such member:

(a) is a member in good standing of the Institute;

(b) has been a member in good standing of the Institute for at least fifteen (15) years or has been a member in good standing of one or more provincial Institutes for at least fifteen (15) years; and

(c) has rendered meritorious service to the profession or whose career achievement or achievements in the community have brought honour to the profession.
(2) Upon application to and approval by Council, any member who has been elected as a "Fellow of the Chartered Accountants" by a Provincial Institute or other jurisdiction acceptable to Council may take or use the designation provided the individual remains a member in good standing of both the Institute and the Provincial Institute or jurisdiction which elected the individual as a Fellow.

Professional Standards

Sect. 62 The Professional Standards Committee shall be responsible for ensuring that the high professional standards of the members of the Institute who engage in the practice of public accounting are maintained.

Sect. 63 In the execution of its duties the Professional Standards Committee shall have power:

(a) to establish and administer tests of competency and fitness as it deems appropriate;

(b) to require the co-operation of any member;

(c) upon reasonable notice, to enter the professional premises of members and inspect the professional records, files, working papers and all other documents and papers and records relating to the professional practice of a member;

(d) upon reasonable notice, to require any member who does not have identifiable professional premises to make available for inspection the professional records, files, working papers and all other documents and papers and records relating to the professional practice of the member;

(e) make such orders and recommendations as are appropriate in the circumstances including, without limitation, the power to require corrective courses of action for a member, to require that a member upgrade qualifications, to provide for a follow-up practice review and to direct, at any stage, that the matter be referred to the Complaints or Conduct Committee of the Institute;

(f) retain the services of any member, including a member of another Provincial Institute, on a fee basis or otherwise, and to authorize any such member to enquire into all matters which may be brought to his or her attention by the Committee, or to authorize any such member to interview any member or student and to examine any working papers, files, documents or other material relating to the professional practice of a member in accordance with the procedures established by Council.

Sect. 64 The Professional Standards Committee and any member thereof and any person acting on its behalf shall maintain the confidentiality of:

(a) all practice inspection reports and files;

(b) all professional records, files, working papers and all other documents and papers and records relating to the professional practice of a member;

(c) the affairs of any member and of his or her clients and notwithstanding any other provisions of these by-laws, or the Rules of Professional Conduct, any matter arising out of a practice inspection shall not be disclosed or brought to the attention of the Complaints or Conduct Committee unless, as a result of an inspection, the Professional Standards 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.

Sect. 65 Notwithstanding by-law 7, Council may assess members for the costs associated with the Professional Standards Committee either by way of general or specific charges upon members or some of them or a combination of such charges or otherwise as Council in its discretion deems fit.
Sect. 66  Council shall prescribe from time to time the procedures to be followed by the Professional Standards Committee in carrying out its duties under the by-laws.

Sect. 67  Council may enter into any agreement or agreements with any other Provincial Institute or Provincial Institutes for the implementation and administration of all or any part of the Professional Standards Committee’s duties hereunder.

Professional Liability Insurance

Sect. 68  (1) Every practicing member shall be covered by professional liability insurance in accordance with this by-law.

(2) The professional liability insurance coverage required by this by-law shall:

(a) provide minimum coverage in the amount of

(i) $1,000,000 for each practicing member, $1,500,000 for each firm having two or three practicing members or $2,000,000 for each firm having four or more practicing members; and

(ii) if a practicing member provides audit or review services pursuant to the Public Accountants Act of Nova Scotia, any additional amount of coverage that may be prescribed by the Public Accountants Board of Nova Scotia; and

(iii) the amendments to Section 68(2)(a)(i) of the By–Laws of the Institute of Chartered Accountants of Nova Scotia approved at the annual meeting of the members of the Institute of Chartered Accountants of Nova Scotia on June 12, 2006 shall come into full force and effect on and after September 1, 2007;

(b) provide that the minimum coverage of any policy as required by these by-laws during the term of the policy be available in respect of all claims made 6 years following the date that the member is covered by the policy.

(3) At the commencement of the practice of public accounting and annually thereafter on or before September 1, confirmation of insurance coverage shall be submitted to the Institute by:

(a) the member in charge of each firm of members engaged in the practice of public accounting in Nova Scotia;

(b) every member engaged in the practice of public accounting in Nova Scotia as sole practitioner or partner of a non-member public accountant; and

(c) a successor member or the member in charge of a successor firm in respect of insurance coverage required by clause 2(b), in the event that the predecessor practice of public accounting has been discontinued,

in the form and manner and with such evidence of coverage as is prescribed by the Council.

(4) Upon request by the Executive Director or the Professional Standards Committee a member shall make available for inspection the professional liability insurance policy which covers the member and shall provide all information and documents relevant to the policy.

(5) In the event satisfactory proof of professional liability insurance coverage is not provided to the Institute as required by this by-law, a notice shall be sent by registered mail that the member has fifteen (15) days from the date of the notice to supply the proof or be suspended, and if the proof is not provided within (15) days of the date of the notice, the member shall be suspended from membership in the Institute.
A practicing member or firm, immediately upon any change or modification from an insurer of any pending change in the existence or sufficiency of the insurance coverage required by this by-law shall forthwith advise the Executive Director in writing of the change or pending change.

Any person whose rights and privileges of membership in the Institute have been suspended pursuant to this by-law who has not been reinstated to membership in good standing within 9 months of the date of suspension shall be deemed to have thereby terminated membership and shall be removed from the register of members.

Any person whose rights and privileges of membership in the Institute have been suspended or terminated pursuant to this by-law shall be reinstated to membership in good standing upon such terms, as the Council shall determine.

Definitions for by-law 68A

Sect. 68A

1. In this by-law 68A,

   a) “liability insurance” has the same meaning as in Part II of the Partnership Act;

   b) “professional liability claim” has the same meaning as in Part II of the Partnership Act.

Registration of a Nova Scotia LLP

2. A partnership of 2 or more persons that propose to register as a Nova Scotia LLP under Part II of the Partnership Act must make an application to the Executive Director, which application shall be in the form prescribed by Council and, in addition to the information required on the form, shall contain:

   a) the completed application for registration as a Nova Scotia LLP that the proposed LLP intends to submit to the Registrar of Joint Stock Companies; and

   b) documentation, in a form prescribed by Council, confirming that all members who are partners in the proposed LLP have and maintain the liability insurance required by this by-law.

Receipt of application

3. On receipt of an application pursuant to by-law 68A(2), the Executive Director shall verify that:

   a) the partnership and its partners meet all the applicable eligibility requirements for practice as an LLP that are imposed under the Act; and

   b) the members who are partners of the proposed LLP have liability insurance in the form and amount required by this by-law.

4. When the Executive Director is satisfied that the requirements of by-law 68A(3) have been met, the Executive Director shall issue to the Registrar of Joint Stock Companies the statement required by clause 7A(1)(e) of the Partnerships and Business Names Registration Act.

Registration of an extra-provincial LLP

5. A partnership with the status of a limited liability partnership under the laws of a jurisdiction outside Nova Scotia that proposes to register as an extra-provincial LLP under Part II of the Partnership Act must make an application to the Executive Director, which application shall be in the form prescribed by Council and, in addition to the information required on the form, shall contain:

   a) the completed application for registration as an extra-provincial LLP that it proposes to submit to the Registrar of Joint Stock Companies; and
(b) documentation, in a form prescribed by Council, confirming that all of the Nova Scotia partners have and maintain the liability insurance required by this by-law.

Receipt of application

(6) On receipt of an application pursuant to by-law 68A(5) the Executive Director shall verify that:

(a) the partnership and its partners meet all of the applicable eligibility requirements for practice as an LLP that are imposed under the Act; and

(b) the Nova Scotia partners have liability insurance in the form and amount required by this by-law.

(7) When the Executive Director is satisfied that the requirements of by-law 68A(6) have been met, the Executive Director shall issue to the Registrar of Joint Stock Companies the statement required by clause 7A(2)(g) of the Partnerships and Business Names Registration Act.

Insurance requirements

(8) Except as provided in by-law 68A(9), each member who is a partner of a Nova Scotia LLP and each member who is a Nova Scotia partner of an extra-provincial LLP must have and maintain liability insurance that:

(a) includes the LLP as a named insured;

(b) provides minimum coverage in respect of professional liability claims in the amount of $1,500,000 if the member practices in an LLP having 3 or fewer members or $2,000,000 if the member practices in an LLP having 4 or more members; and

(c) provides that the minimum coverage of any policy required by this by-law be available in respect of all claims made 6 years following the coverage period stipulated in the policy.

(9) If the member has and maintains professional liability insurance pursuant to by-law 68 that meets all the requirements of the liability insurance required by this by-law then no additional insurance is required by this by-law.

Notification of non-compliance

(10) The Executive Director shall provide notification to the Registrar of Joint Stock Companies in accordance with subclause 16A(1)(b)(i) of the Partnerships and Business Names Registration Act if the Executive Director becomes aware that:

(a) the LLP or 1 or more of the partners no longer meets all the applicable eligibility requirements for practice as an LLP that are imposed under the Act; or

(b) 1 or more of the members who are partners of the LLP no longer have liability insurance in the form and amount required by this by-law.

Information required annually

(11) Each LLP registered pursuant to the Part II of the Partnership Act shall annually provide, in a form prescribed by Council, the following information to the Executive Director:

(a) confirmation that the LLP continues to be engaged in the profession;

(b) full particulars of any change in the partners in the Nova Scotia LLP or the Nova Scotia partners of an extra-provincial LLP since the later of the LLP’s registration with
Professional Corporations

Sect. 69 (1) A member or members proposing to be registered with the Institute as a professional corporation for the purpose of practising public accounting shall submit to the Executive Director:

(a) a letter of application requesting registration as a professional corporation;

(b) a declaration stating:
   (i) legal and beneficial interest of a majority of the issued shares and of the voting shares of the professional corporation vest in members of the Institute;
   (ii) a majority of the persons who are directors of the professional corporation are members of the Institute; and
   (iii) any person who will carry on the practise of public accounting on behalf of the professional corporation is a member of the Institute or a person under the direction or supervision of a member;

(c) a copy of the professional corporation's Memorandum of Association;

(d) a copy of the professional corporation's Certificate of Incorporation certified by the Registrar of Joint Stock Companies;

(e) a Certificate of Status issued by the Registrar of Joint Stock Companies; and

(f) registration fee in an amount prescribed by Council.

(2) Any member who has complied with the requirements of (1) shall be registered as a Professional Corporation for the purpose of practising public accounting if, in the opinion of Council, the professional corporation meets the requirements for a professional corporation as defined in these by-laws and is a corporation in good standing under the Companies Act of Nova Scotia.

(3) Registration under subsection (2) shall be valid from the date of registration to the 30th day of April next following.

(4) Registration may be renewed annually upon payment of a renewal fee to the Institute, the amount of which shall be prescribed by Council, on or before 30th day of April of each year.

(5) Registration may be suspended or revoked by resolution of Council:

(a) if any of the requirements for a professional corporation as defined in these by-laws ceases to be fulfilled;

(b) upon failure to pay a renewal fee on or before the anniversary date of registration;

(c) upon written request of the member.

(6) If a professional corporation ceases to fulfill any requirement for a professional corporation by reason only of:
(a) the death of a member;
(b) a member ceasing to be a member; or
(c) the suspension of a member;

who is a shareholder of the professional corporation, the member or the personal representative of the deceased member, has a period of 90 days from the date of death, cessation of membership, or suspension, as the case may be, in which to fulfill the condition failing which registration is automatically revoked effective upon the expiration of the 90 day period, without the necessity of a resolution of Council.

(7) Registration which has been suspended or revoked shall be reinstated if, in the opinion of Council, the professional corporation meets the requirements for a professional corporation as defined in these by-laws and is a corporation in good standing under the Companies Act of Nova Scotia and any renewal fee has been paid.

(8) The Executive Director shall keep a register called the Corporations Register which shall contain:

(a) the name of each member registered to practice public accounting as a professional corporation and the name of the professional corporation;
(b) the date of registration of each member registered to practise public accounting as a professional corporation;
(c) the respective dates of renewal of the member's registration as a professional corporation;
(d) the date of revocation or suspension of the member's registration as a professional corporation;
(e) such further particulars as may be directed by Council.

(9) Every member who is registered as a professional corporation shall inform the Executive Director of any change in the particulars set forth in the information provided under (l)(b) by providing the Executive Director with written notice within 15 days of the change.

(10) No member who is a shareholder of a professional corporation shall enter into a voting trust agreement, proxy or any other type of agreement vesting in another person who is not a member of the Institute the authority to exercise the voting rights attached to any or all of his or her shares.

**Professional Development Committee**

Sect. 70  (1) The Professional Development Committee shall be responsible for ensuring that members engage in continuing professional development on an annual basis.

(2) In the execution of its duties the Professional Development Committee shall have the power

(a) to determine from time to time what activities qualify as professional development;
(b) to determine the manner in which members shall report their continuing professional development;
(c) to determine members or classes of members, in addition to those members described in subsection (3), who may be excepted or have reduced requirements from the requirements of this By-law;
(d) to review member compliance with the requirements of this By-law;
(3) Repealed

(4) Every member shall complete the following professional development hours:

(a) Before January 1st, 2008 a minimum of twenty five professional development hours in each calendar year,

(b) After January 1st, 2008;

(i) a minimum of twenty professional development hours in each calendar year and;

(ii) 120 professional development hours in the three year period commencing January 1st, 2008 and in each successive three year period thereafter, including at least sixty hours of verifiable study in each three year period.

(5) Every member shall on or before May 1 of each year complete a continuing professional development report respecting the member's continuing professional development hours for the preceding calendar year in the manner prescribed by the Professional Development Committee.

(6) If a member's properly completed continuing professional development report required by subsection (5) is not received on or before June 30 of any year, the Secretary shall forthwith send by registered mail to the member's address as shown on the register of members a notice to the effect that unless the continuing professional development report is completed and filed within 15 days from the date of the notice the member shall be suspended from membership in the Institute.

(7) If the continuing professional development report is not received before the expiration of the time limit specified in subsection (6), the member shall automatically be suspended from membership in the Institute until the Council revokes the member's suspension upon such terms as the Council shall determine.

(8) A member who has not filed a continuing professional development report within 9 months after the date of the member's suspension pursuant to subsection (7) shall be deemed to have terminated his or her membership in the Institute and the member's name shall be removed from the register of members.

(9) A member terminated pursuant to subsection (8) may be re-admitted to the Institute upon such terms as the Council may approve.

(10) A member who fails to complete the minimum required hours of continuing professional development prescribed by subsection (4) shall be referred to the Professional Development Committee, which may

(a) waive a portion or all of the continuing professional development requirement;

(b) consider and approve a plan proposed by the member to complete any deficiency in an appropriate manner over a reasonable period of time; or

(c) file a complaint with the Complaints Committee.

(11) Where a member fails to complete a plan approved pursuant to clause (10)(b), the Professional Development Committee may exercise any of its powers under subsection (10).

Repeal of Previous By-Laws

Sect. 71 All by-laws of the Institute heretofore enacted are hereby wholly repealed.