THIS ISSUE HAS NO PART II (REVISED REGULATIONS) or PART III (REGULATIONS)/
CE NUMÉRO NE CONTIENT PAS DE PARTIE II (RÈGLEMENTS RÉVISÉS) OU DE PARTIE III (RÈGLEMENTS)

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PART I/PARTIE I

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SPECIAL DAYS/JOURS SPÉCIAUX

The following day has been designated by the Minister of Advanced Education as:

"First Nations University of Canada's 50th Anniversary" in Saskatchewan, May 27, 2026.

The following week has been designated by the Minister Responsible for Tourism Saskatchewan as:

"Saskatchewan Tourism Week" in Saskatchewan, May 25 to 29, 2026.

The following month has been designated by the Minister of Parks, Culture and Sport as:

"KidSport Month" in Saskatchewan, May, 2026.

PROGRESS OF BILLS/RAPPORT SUR L'ÉTAT DES PROJETS DE LOI

(Second Session, Thirtieth Legislative Assembly/Deuxième session, 30e Assemblée législative)

Government Bills/Projets de loi émanant du gouvernement

Bill No./ Nº du projet de loi	Name (listed Alphabetically)/ Nom (par ordre alphabétique)	Coming into force/ Entrée en vigueur
40	*The Animal Protection Amendment Act, 2025*	Order of Lieutenant Governor
60	*The Appropriation Act, 2026 (No.1)*	On Assent
38	*The Building Schools Faster Act*	Order of Lieutenant Governor
39	*The Building Schools Faster Consequential Amendment Act, 2025/Loi de 2025 corrélative de la loi intitulée The Building Schools Faster Act*	Specific Event
36	*The Change of Name Amendment Act, 2025/Loi modificative de 2025 sur le changement de nom*	Order of Lieutenant Governor
48	*The Compassionate Intervention Act*	Order of Lieutenant Governor
44	*The Co-operatives Act, 2025/Loi de 2025 sur les coopératives*	Order of Lieutenant Governor
45	*The Co-operatives Consequential Amendments Act, 2025*	Specific Event
51	*The Corporation Capital Tax Amendment Act, 2026*	On Assent
54	*The Correctional Services Amendment Act, 2026*	Order of Lieutenant Governor
33	*The Credit Union Amendment Act, 2025*	Order of Lieutenant Governor
31	*The Defamation Act*	Order of Lieutenant Governor
32	*The Defamation Consequential Amendments Act, 2025/Loi de 2025 corrélative de la loi intitulée The Defamation Act*	Specific Event
50	*The Financial Administration Amendment Act, 2026*	On Assent
52	*The Heritage Property Amendment Act, 2026*	On Assent

Bill No./ N° du projet de loi	Name (listed Alphabetically)/ Nom (par ordre alphabétique)	Coming into force/ Entrée en vigueur
41	*The Heritage Recognition (From Many Peoples, Strength) Act/ Loi sur la reconnaissance du patrimoine (Nos origines multiples, notre force)*	Order of Lieutenant Governor
49	*The Income Tax Amendment Act, 2026*	On Assent
57	*The Information Services Corporation Amendment Act, 2026*	Order of Lieutenant Governor
56	*The King's Bench Amendment Act, 2026 / Loi modificative de 2026 sur la Cour du Banc du Roi*	Order of Lieutenant Governor
55	*The Medical Profession Amendment Act, 2026*	On Assent/ Order of Lieutenant Governor
35	*The Mineral Resources Amendment Act, 2025*	On Assent
43	*The Municipalities Modernization and Red Tape Reduction Act*	On Assent/ Order of Lieutenant Governor/ Specific Date
47	*The Response to Illicit Drugs Act*	Order of Lieutenant Governor
53	*The Saskatchewan Chemical Fertilizer Incentive Amendment Act, 2026*	On Assent
24	*The Saskatchewan Internal Trade Promotion Act*	On Assent
58	*The Time Act, 2026*	Order of Lieutenant Governor
59	*The Time Consequential Amendments Act, 2026 / Loi de 2026 corrélative de la loi intitulée The Time Act, 2026*	Specific Event
37	*The Vital Statistics Amendment Act, 2025/Loi modificative de 2025 sur les services de l'état civil*	Order of Lieutenant Governor

Private Members' Bills/Projets de loi émanant des députés

Bill No./ N° du projet de loi	Name (listed Alphabetically)/ Nom (par ordre alphabétique)	Coming into force/ Entrée en vigueur
629	*The Child and Family Services (Betty's Law) Amendment Act*	On Assent
611	*The Constitutional Questions (Notwithstanding Clause Referral) Amendment Act*	On Assent
619	*The Consumer Protection and Business Practices (Banning Unfair A.I. Pricing) Amendment Act*	On Assent
607	*The Fransaskois Community Consultation Act/Loi de consultation de la communauté fransaskoise*	On Assent
628	*The Freedom of Information and Protection of Privacy Amendment Act*	On Assent
605	*The Free Trade within Canada (Mutual Recognition) Act*	On Assent
616	*The Islamic Heritage Month Act*	On Assent
626	*The Lobbyists Transparency Amendment Act*	On Assent
612	*The Lower Power Bills and Car Insurance Act*	On Assent
625	*The Members' Conflict of Interest Amendment Act*	On Assent

Bill No./ Nº du projet de loi	Name (listed Alphabetically)/ Nom (par ordre alphabétique)	Coming into force/ Entrée en vigueur
615	*The Provincial Health Authority (Banning Parking Fees for Cancer Patients) Amendment Act*	On Assent
606	*The Provincial Health Authority (ER Closure right-to-know) Amendment Act*	On Assent
610	*The Provincial Health Authority (ER Virtual Physician right-to-know) Amendment Act*	On Assent
622	*The Provincial Health Authority (Executive Pay Freeze) Amendment Act*	On Assent
617	*The Provincial Health Authority (Family Physician Registry) Amendment Act*	On Assent
618	*The Provincial Health Authority (Prohibiting Anonymous Reporting Mechanisms) Amendment Act*	On Assent
624	*The Provincial Sales Tax Amendment Act, 2026*	On Assent
630	*The Public Health Care Transparency and Accountability Act*	On Assent
621	*The Public Works and Services (Prioritizing Local Jobs) Amendment Act*	On Assent
608	*The Rent Control Act, 2025*	On Assent
620	*The Restricting Property Controls for Grocery Stores and Supermarkets Act*	On Assent
613	*The Saskatchewan Farm Security (Foreign Farmland Ownership) Amendment Act*	On Assent
614	*The Saskatchewan Medical Care Insurance (Banning Private Fees) Amendment Act*	On Assent
609	*The Saskatchewan Wildfire Strategy Act*	On Assent

ACTS NOT YET IN FORCE/LOIS NON ENCORE EN VIGUEUR

Title/ Titre:	Chapter/ Chapitre:
The Aboriginal Courtworkers Commission Act, SS 1995 Assented to May 18, 1995	A-1.1
The Apiaries Amendment Act, 2020, SS 2020 Assented to July 3, 2020	18
The Automobile Accident Insurance (Miscellaneous) Amendment Act, 2023, SS 2023 Assented to April 6, 2023, sections 3, 8, 9, 18, 19, 21 and 25 not yet in force	2
The Business Corporations Act, 2021, SS 2021 Assented to May 13, 2021, subsection 7-2(5) not yet proclaimed	6
The Cannabis Control (Saskatchewan) Amendment Act, 2023, SS 2023 Assented to May 17, 2023, sections 1 to 5 and 7 to 37 not yet proclaimed	22
The Child Care (New Facilities) Amendment Act, 2025, SS 2025/Loi modificative de 2025 sur les garderies d'enfants (nouveaux établissements), LS 2025 Assented to May 13, 2025	3
The Consumer Protection and Business Practices Act, SS 2013 Assented to May 15, 2013, sections 114 to 116 and 118 to 119; subsections 121(2) and 122(3) to (5), (7) and (8) not yet proclaimed	C-30.2

Title/ Titre:	**Chapter/ Chapitre:**
The Credit Union Act, 1998, SS 1998 Assented to June 11, 1998, clauses 2(1)(v), subsection 9(2), clause 10(c), Parts VI and XXI, clauses 440(1)(o) to (s) and (hh), and subsection 440(2) not yet proclaimed	C-45.2
The Credit Union Amendment Act, 2010, SS 2010 Assented to May 20, 2010, clause 3(b) not yet proclaimed	8
The Data Matching Agreements Act, SS 2018 Assented to May 9, 2018	D-1.3
The Dental Disciplines Amendment Act, 2022, SS 2022 Assented to May 18, 2022	6
The Enforcement of Judgments Conventions Act, SS 1998/Loi sur les conventions sur l'exécution de jugements, LS 1998 Assented to June 11, 1998	E-9.13
The Enforcement of Maintenance Orders Amendment Act, 2012, SS 2012/Loi de 2012 modifiant la Loi de 1997 sur l'exécution des ordonnances alimentaires, LS 2012 Assented to May 16, 2012, section 6 not yet proclaimed	13
The Film and Video Classification Amendment Act, 2006, SS 2006 Assented to May 19, 2006, sections 1 to 11 and 13 not yet proclaimed	20
The Financial Planners and Financial Advisors Act, SS 2020 Assented to July 3, 2020, sections 1-51 and 53 not yet in force	22
The Health Information Protection Act, SS 1999 Assented to May 6, 1999, section 69 not yet proclaimed	H-0.021
The Highways and Transportation Act, 1997, SS 1997 Assented to May 21, 1997, section 13 not yet proclaimed	H-3.01
The Insurance Act, SS 2015 Assented to May 14, 2015, clause (f) of the definition of "insurance agent" in subclause 1-2(1); subsection 5-79(2); sections 7-16 and 7-19; clauses 7-24(a) to (c); and subsections 8-55(6), 8-108(2) and 8-171(2) not yet proclaimed	I-9.11
The Inter-jurisdictional Support Orders Amendment Act, 2026, SS 2026/ Loi modificative de 2026 sur les ordonnances alimentaires interterritoriales, LS 2026 Assented to March 12, 2026	1
The International Protection of Adults (Hague Convention Implementation) Act, SS 2005/Loi de mise en oeuvre de la Convention de la Haye sur la protection internationale des adultes, LS 2005 Assented to May 27, 2005	I-10.21
The Land Surveys Act, 2000, SS 2000 Assented to June 29, 2000, section 22 and Parts IV and VII not yet proclaimed	L-4.1
The Land Titles Amendment Act, 2012, SS 2012 Assented to May 16, 2012	19
The Life Leases Act, 2022, SS 2022 Assented to May 18, 2022	21
The Management and Reduction of Greenhouse Gases Act, SS 2010 Assented to May 20, 2010, clauses 2(a), (b), (g) to (i), (n), (o), (q), (t), (w) and (x); clauses 7(2)(i) to (l), (n), and (o); subsections 7(7) and (8); sections 10 to 16, 20, 22, 24 to 60 and 66; clause 75(4)(e); subsections 75(5) and (6); sections 77; clause 78(1)(b); subsection 78(11); and clauses 84(1)(b), (e), (g), (i), (j), (l), (s), (u) to (w) and (z) not yet proclaimed	M-2.01

Title/ Titre:	**Chapter/ Chapitre:**
The Massage Therapy Act, SS 2021 Assented to May 13, 2021	18
The Midwifery Act, SS 1999 Assented to May 6, 1999, subsections 7(2) to (5), sections 8 to 10 not yet proclaimed	M-14.1
The Miscellaneous Municipal Statutes Amendment Act, 2020, SS 2020 Assented to July 3, 2020, sections 3-38, 4-9, 4-29 and 4-81 not yet in force	30
The Miscellaneous Statutes (Appeal Provisions) Amendment Act, 2021, SS 2021 Assented to May 13, 2021, sections 17 and 24 not yet in force	19
The Miscellaneous Statutes (Health Professions) Amendment Act, 2023, SS 2023 Assented to April 6, 2023, sections 10-1 to 10-12 not yet in force.	6
The Miscellaneous Statutes (Public Registries Enhancement) Amendment Act, 2025, SS 2025 Assented to May 13, 2025, sections 2 to 10 and subsection 11(3) and (4) not yet in force	8
The Miscellaneous Statutes (Public Registries Enhancement) Amendment Act, 2025 (No. 2), SS 2025/ Loi modificative diverse (amélioration des registres publics) de 2025 (n° 2), LS 2025 Assented to May 13, 2025	9
The Miscellaneous Statutes Repeal Act, 2024, SS 2024 Assented to March 19, 2024, section 3 not yet proclaimed	7
The Miscellaneous Statutes Repeal Act, 2025, SS 2025 Assented to December 4, 2025, section 2 not yet in force	25
The Naturopathic Medicine Act, SS 2015 Assented to May 14, 2015	N-3.11
The Non-profit Corporations Act, 2022, SS 2022/Loi de 2022 sur les organisations sans but lucratif, LS 2022 Assented to May 18, 2022, subsection 6-4(5) not yet in force	25
The Pawned Property (Recording) Amendment Act, 2021, SS 2021 Assented to May 13, 2021	21
The Pension Benefits Amendment Act, 2023, SS 2023 Assented to May 17, 2023	38
The Police Amendment Act, 2020, SS 2020 Assented to July 3, 2020, sections 3 and 4 not yet in force	33
The Power Corporation Amendment Act, 2013, SS 2013 Assented to May 15, 2013, section 7 not yet proclaimed	25
The Prescription Drugs Amendment Act, 2002, SS 2002 Assented to June 20, 2002, section 4 not yet proclaimed	22
The Protection From Human Trafficking (Coerced Debts) Amendment Act, SS 2024 Assented to May 8, 2024	16
The Provincial Health Authority Act, SS 2017 Assented to May 17, 2017, subsections 4-1(3), (4) and (5); 6-4(3) and (4); 8-1(2), (3) and (4); and that portion of subsection 11-15(4) that adds subsection 7.1(2) of *The Mental Health Services Act* not yet proclaimed	P-30.3
The Provincial Lands Act, 2016, SS 2016 Assented to November 30, 2016, section 1-2 that adds the definition of “fund”, sections 3-4 to 3-9, and that portion of section 10-1 that repeals section 6 of *The Ecological Reserves Act* not yet proclaimed	P-31.1

Title/ Titre:	**Chapter/ Chapitre:**
The Provincial Sales Tax Amendment Act, 2018, SS 2018 Assented to May 30, 2018, subsection 4(3) and clause 12(a) not yet proclaimed	30
The Public Health Act, 1994, SS 1994 Assented to June 2, 1994, subsection 73(5) not yet proclaimed	P-37.1
The Public Health Amendment Act, 2004, SS 2004 Assented to June 17, 2004, section 7 not yet proclaimed	46
The Public Libraries Amendment Act, 2025, SS 2025 Assented to December 4, 2025	26
The Publicly-funded Health Entity Public Interest Disclosure Act, SS 2021 Assented to May 13, 2021	25
The Regulated Health Professions Act, SS 2025 Assented to May 13, 2025	12
The Reviewable Transactions Act, SS 2022 Assented to May 18, 2022	34
The Royal Saskatchewan Museum Amendment Act, 2022, SS 2022 Assented to May 18, 2022, clause 4.1(a) as enacted by section 3, and section 4 not yet in force	36
The Saskatchewan Employment (Leaves) Amendment Act, 2019, SS 2019 Assented to May 15, 2019, sections 11 and 12 not yet proclaimed	20
The Saskatchewan Firearms Act, SS 2023 Assented to April 6, 2023, clauses 4-1(2)(a) and (b) not yet in force	8
The Saskatchewan Pension Plan Amendment Act, 2015, SS 2015 Assented to May 14, 2015, that portion of section 11 which enacts subsection 13(3) of *The Saskatchewan Pension Plan Act* and subsection 14(1) not yet proclaimed	20
The Saskatchewan Public Safety Agency Amendment Act, 2023, SS 2023 Assented to April 6, 2023	10
The Saskatchewan Revenue Agency Act, SS 2023 Assented to May 17, 2023	41
The School Choice Protection Act, SS 2018/Loi sur la protection du choix d'école, LS 2018 Assented to May 30, 2018	39
The Securities Amendment Act, 2007, SS 2007 Assented to May 17, 2007, subsection 10(3), that portion of section 42 that repeals section 118 of *The Securities Act, 1988* and section 58 not yet proclaimed	41
The Securities Amendment Act, 2008, SS 2008 Assented to December 3, 2008, sections 12 and 14 (that part of section 14 that repeals section 45 of *The Securities Act, 1988*), section 33 not yet proclaimed	35
The Securities Amendment Act, 2012, SS 2012 Assented to May 16, 2012, clauses 3(e), (g) and (h), sections 7, 12 to 15, 22 and 31 not yet proclaimed	32
The Securities Amendment Act, 2013, SS 2013 Assented to May 15, 2013, clause 46(a) and section 48 not yet proclaimed	33
The Securities (Saskatchewan Investors Protection) Amendment Act, 2024, SS 2024 Assented to May 8, 2024, sections 2 to 9, subsection 10(3) and sections 12 to 14 not yet in force	19
The Seizure of Criminal Property Amendment Act, 2022, SS 2022 Assented to May 18, 2022, sections 6, 7, 9, 11 and 14 not yet in force	40
The Summary Offences Procedure Amendment Act, 2016, SS 2016 Assented to November 30, 2016, sections 1 to 2, 4 to 7 and 11 to 12 not yet proclaimed	30

Title/ Titre:	Chapter/ Chapitre:
The Summary Offences Procedure Amendment Act, 2017, SS 2017 Assented to May 17, 2017, sections 1 to 3 and 5 not yet proclaimed	26
The Summary Offences Procedure Amendment Act, 2021, SS 2021 Assented to May 13, 2021, sections 1 to 11, 13 to 17, and 19 to 36 not yet in force	30
The Summary Offences Procedure Amendment Act, 2023, SS 2023 Assented to May 17, 2023	42
The Tailgating Act, SS 2026/Loi sur les rassemblements d'avant-match, LS 2026	3
The Traffic Safety Amendment Act, 2020, SS 2020 Assented to July 3, 2020, section 10; and clause 35(b) not yet in force	36
The Traffic Safety Amendment Act, 2025, SS 2025 Assented to May 13, 2025	20
The Traffic Safety (Miscellaneous) Amendment Act, 2021, SS 2021 Assented to May 13, 2021, clause 3(a), sections 9, 10, 27 and 35, and clauses 37(a) and (c) not yet proclaimed	32
The Traffic Safety (Miscellaneous) Amendment Act, 2023, SS 2023 Assented to April 6, 2023, section 4 not yet in force	13
The Trust and Loan Corporations Act, 1997, SS 1997 Assented to May 21, 1997, clause 44(a) and section 57 not yet proclaimed	T-22.2
The Vehicles for Hire Amendment Act, 2021, SS 2021 Assented to May 13, 2021	34
The Victims of Crime Amendment Act, 2011, SS 2011/ Loi de 2011 modifiant la Loi de 1995 sur les victimes d'actes criminels, LS 2011 Assented to May 18, 2011	21
The Wills Amendment Act, 2023, SS 2023/Loi modificative de 2023 sur les testaments, LS 2023 Assented to May 17, 2023	45

***Note:** This table is for convenience of reference and is not comprehensive; it is meant to be used in conjunction with the *Legislative Table of Public Statutes* published by the Office of the King's Printer. Please refer to the Separate Chapters and the Tables for any additional information regarding Proclamation dates and Coming into Force dates for the Statutes listed above./Le présent tableau a pour but de faciliter la référence et n'est pas complet; il est utilisé en conjonction avec le Tableau des lois de la Saskatchewan (*Legislative Table of Public Statutes)* publié par le bureau de l'Imprimeur du Roi. Veuillez vous référer aux chapitres tirés à part et au Tableau pour obtenir de plus amples renseignements relatifs aux dates de proclamation et d'entrée en vigueur des lois susmentionnées.

ACTS IN FORCE ON ASSENT/LOIS ENTRANT EN VIGUEUR SUR SANCTION

(Second Session, Thirtieth Legislative Assembly/Deuxième session, 30e Assemblée législative)

Title/ Titre:	Bill/ Projet de loi:	Chapter/ Chapitre:
The Appropriation Act, 2025 (No. 2), SS 2025 (Assented to December 4, 2024)	46	22
The Cyberstalking and Coercive Control Act, SS 2025 (Assented to December 4, 2025)	34	23

Title/ Titre:	Bill/ Projet de loi:	Chapter/ Chapitre:
The Income Tax (Miscellaneous) Amendment Act, 2025, SS 2025 (Assented to December 4, 2025)	25	24
The Miscellaneous Statutes Repeal Act, 2025, SS 2025 (Assented to December 4, 2025) sections 1 and 3 to 202 in force	26	25
The Statute Law Amendment Act, 2025, SS 2025/ *Loi de 2025 modifiant le droit législatif, LS 2025* (Assented to December 4, 2025)	27	27

ACTS IN FORCE ON SPECIFIC EVENTS/
LOIS ENTRANT EN VIGUEUR À DES OCCURRENCES PARTICULIÈRES

Title/ Titre:	Chapter/ Chapitre:
The Police (Miscellaneous) Amendment Act, 2024, SS 2024 (Assented to March 19, 2024) Specific Event: section 9 comes into force on the day on which section 4 of *The Police Amendment Act, 2020* comes into force	9
The Regulated Health Professions Consequential Amendments Act, 2025, SS 2025/ *Loi de 2025 corrélative de la loi intitulée The Regulated Health Professions Act, LS 2025* (Assented to May 13, 2025) Specific Event: comes into force on the day on which section 13-13 of *The Regulated Health Professions Act* comes into force	13
The Reviewable Transactions Consequential Amendments Act, 2022, SS 2022/ *Loi de 2022 corrélative de la loi intitulée The Reviewable Transactions Act, LS 2022* (Assented to May 18, 2022) Specific Event: comes into force on the coming into force of section 1 of *The Reviewable Transactions Act*	35
The Statute Law Amendment Act, 2024, SS 2024 (Assented to March 19, 2024) Specific Event: section 17 comes into force on the day on which section 3 of *The Summary Offences Procedures Amendment Act, 2023* comes into force	10
The Summary Offences Procedure Amendment Act, 2017, SS 2017 (Assented to May 17, 2017) Specific Event: section 4 comes into force on the day on which sections 5 and 11 of *The Summary Offences Procedure Amendment Act, 2016* come into force	26
The Summary Offences Procedure Amendment Act, 2023, SS 2023 (Assented to May 17, 2023) Specific Event: if section 12 of *The Summary Offences Procedure Amendment Act, 2021* comes into force after the date on which this Act comes into force, section 10 of this Act comes into force on the date on which section 12 of *The Summary Offences Procedure Amendment Act, 2021* comes into force; if section 18 of *The Summary Offences Procedure Amendment Act, 2021* comes into force after the date on which this Act comes into force, section 11 of this Act comes into force on the date on which section 18 of *The Summary Offences Procedure Amendment Act, 2021* comes into force	42

ACTS IN FORCE BY ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL/LOIS EN VIGUEUR PAR DÉCRET DU LIEUTENANT-GOUVERNEUR EN CONSEIL (2026)

Title/ Titre:	Bill/ Projet de loi:	Chapter/ Chapitre:
The Film Content Information Act, SS 2024 Assented to March 19, 2024, in force April 1, 2026	148	2
The Franchise Disclosure Act, SS 2024 Assented to May 8, 2024, in force June 30, 2026	149	13
The Saskatchewan Firearms Amendment Act, 2026, SS 2026 Assented to March 12, 2026, in force May 1, 2026	42	2

ORDER IN COUNCIL/DÉCRET

The Assessment Management Agency Act

[*section 18.011*]

[O.C. 200/2026]

13 May 2026

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that the Minister of Government Relations is approved to provide a grant to Saskatchewan Assessment Management Agency in an amount not to exceed $12,890,000 for the purpose of annual funding for the period April 1, 2026, to March 31, 2027.

RECOMMENDED BY:
Minister of Government Relations.

APPROVED BY:
Honourable Scott Moe,
President of the Executive Council.

ORDERED BY:
Honourable Bernadette McIntyre,
Lieutenant Governor/Administrator.
REGINA, Saskatchewan.

AUTHORITY:
The Assessment Management Agency Act, section 18.011.

PUBLIC NOTICES/AVIS PUBLICS

The Accounting Profession Act
[*section 15*]

INSTITUTE OF CHARTERED PROFESSIONAL ACCOUNTANTS
OF SASKATCHEWAN – REGULATORY BYLAWS

A. TITLE

1.1 These Bylaws may be cited as *The Accounting Profession Regulatory Bylaws, 2026* (Saskatchewan).

B. INTERPRETATION

2.1 In these Bylaws, except where otherwise stated:

(a) **"accounting services**" means analysis, interpretation, advice or counsel related to financial information or a financial reporting standard contained in or applicable to general purpose financial statements and does not include:

(i) the practice of professional accounting;

(ii) management accounting; or

(iii) bookkeeping;

(b) **"Act"** means *The Accounting Profession Act*, (Saskatchewan) as amended from time to time;

(c) **"assurance engagement"** means performing an assurance engagement and issuing an assurance report in accordance with clause 18(1)(b) of the Act;

(d) **"audit engagement"** means performing an audit engagement and issuing an auditor's report in accordance with clause 18(1)(a) of the Act;

(e) **"Board rule"** means a rule approved by the Board;

(f) **"bookkeeping"** means the preparation or maintenance of an entity's accounting records including a trial balance and reports produced directly from such records;

(g) **"cancellation"** or **"cancelled"** means an action taken to strike a registrant's or suspended registrant's name from the register of the Institute or to terminate a registrant's or suspended registrant's licence;

(h) **"Certified Public Accountant certificate"** means a certificate issued by one of the state boards of accountancy compliant with the federal *Uniform Accountancy Act* in the United States of America which makes reciprocal provision to allow a person who holds a valid CPA designation granted by the Institute to obtain the Certified Public Accountant certificate granted by that state board;

(i) **"Chief Executive Officer"** and **"CEO"** means the individual appointed by the Board pursuant to Bylaw 114.1 of *The Accounting Profession Administrative Bylaws*;

(j) **"client**" means a person, other than the registrant's employer, who in the view of a reasonable observer enters into or places reliance on a relationship or engagement for professional services with a registrant;

(k) **"compilation engagement"** means an engagement completed or purporting to be completed in accordance with clause 18(1)(c) of the Act;

(l) **"condition"** means a specific obligation of a registrant or suspended registrant which is mutually agreed upon between the Institute and the registrant or suspended registrant;

(m) **"CPA competency map"** means the competencies required on the path to, and upon, certification as a member, as established and amended from time to time. The competency map will also form the basis of requirements for work experience, continuing professional development and the practice of the profession;

(n) **"CPA professional program"** means a graduate level program developed and delivered starting January 1, 2027 based on the CPA competency map, as amended from time to time;

(o) **"designated practice leader"** means a member who is a practice leader at a firm who is appointed to act on behalf the firm for regulatory purposes;

(p) **"finance services"** means providing advice related to treasury management, capital budgeting, business valuation or corporate finance transactions;

(q) **"former registrant"** means a person whose registration with the Institute has been cancelled;

(r) **"internationally trained accountant"** means an individual who successfully completed the education, examination, and experience requirements of a professional accounting body outside Canada;

(s) **"Legacy designation"** means a designation held by a member pursuant to section 59 of the Act;

(t) **"management accounting"** means identifying management information requirements and developing the required systems, technologies and tools, and includes:

(i) planning;

(ii) forecasting;

(iii) budgeting;

(iv) management reporting;

(v) cost and revenue management;

(vi) data governance; and

(vii) analysis or advice with respect to the foregoing;

(u) **"Mutual Recognition Agreement"** or **"Reciprocal Membership Agreement"** means an agreement to facilitate a reciprocal granting of professional designations between the Institute and another international professional accounting body with eligibility requirements based on an extensive review of each other's accreditation policies and programs;

(v) **"other regulated services"** means any of the following professional services:

(i) accounting services;

(ii) bankruptcy and insolvency trusteeship or administration;

(iii) engagement quality reviews;

(iv) finance services;

(v) forensic accounting;

(vi) management accounting; and

(vii) taxation services;

and does not include the practice of professional accounting;

(w) **"practice leader"** means any member with the authority to act on behalf of a firm to sign or issue a report, opinion or advice related to the practice of professional accounting or other regulated services;

(x) **"practice of the profession"** or **"professional service"** means any service provided by a member related to the application of a specific competency in a technical topic area as set out in the CPA competency map;

(y) **"practice of professional accounting"** means any of the sub-categories of professional service outlined in subsection 18(1) of the Act;

(z) **"practice inspection"** means inspecting the application of Standards of Professional Practice and the manner and methods of practice of firms by the Institute;

(aa) **"professional corporation"** means a corporation that has been incorporated and is in good standing pursuant to *The Business Corporations Act* (Saskatchewan) and meets the requirements of *The Professional Corporations Act* (Saskatchewan);

(bb) **"Provincial Institute"** means a regulatory body for professional accountants established pursuant to legislation in any province or territory of Canada and The Institute of Chartered Professional Accountants of Bermuda;

(cc) **"public appointee"** means a person appointed to the Board pursuant to section 9 of the Act;

(dd) **"public representative"** means a person appointed by the Board to a regulatory committee pursuant to Bylaw 112.1 of *The Accounting Profession Administrative Bylaws;*

(ee) **"regulatory committee"** includes one or more of the Discipline Committee, the Professional Conduct Committee, the Professional Practice Committee, the Registration Committee or the Rules Committee;

(ff) **"resignation"** or **"resign"** means a voluntary application made by a registrant or suspended registrant to cancel their registration or licence and approved in accordance with the Rules;

(gg) **"restriction"** means a limitation imposed by the Institute on the registration or licence of a registrant;

(hh) **"Rule"** means any right, requirement or obligation of a registrant or suspended registrant or duty or power of the Institute that is set out in the Act, a Bylaw, a Board rule, a Discipline Committee rule and the Rules of Professional Conduct, as established or amended from time to time;

(ii) **"sole practitioner"** means a firm in which one member practices as the only member at or through a firm;

(jj) **"Standards of Professional Practice"** means assurance, audit, financial reporting, accounting and other standards pronounced by the standards boards under Financial Reporting and Assurance Standards Canada and published in the CPA Canada Handbook and further includes other standards, as amended from time to time, approved and published;

(kk) **"suspend"** or **"suspension"** means an action taken by the Institute to temporarily or conditionally remove a registrant's rights and privileges established pursuant to the Rules;

(ll) **"taxation service"** means providing advice or interpretation with respect to taxation matters;

(mm) **"work experience"** means the term of paid employment during which a candidate demonstrates the application of professional knowledge, skills, values, ethics and attitudes required for entry to the profession, as established and amended from time to time. Work experience does not include experience in academia, self-employment, unauthorized practices or any other area that cannot be corroborated by the Institute.

2.2 Bylaws and Board rules pertaining to members or firms providing services as a professional accountant through or in the name of a professional corporation shall apply to the professional corporation.

2.3 Singular includes plural, and *vice versa*.

2.4 **"In writing"** applies to both paper and electronic form.

2.5 Headings are for convenience and reference only.

2.6 Terms defined in the Act have the same meaning in these Bylaws.

C. REGISTRANTS

General

Confidentiality

3.1 A registrant or suspended registrant performing duties or exercising powers established by the Rules shall keep confidential all information and records obtained or maintained, except where the registrant or suspended registrant is required or allowed to disclose information, or to report or take official action on the information and records.

3.2 Bylaw 3.1 does not apply to information or records where disclosure is made:

(a) to the registrant's or suspended registrant's legal counsel;

(b) with the consent of the person to whom the information or record applies;

(c) to the extent that the information or record is otherwise available to the public; or

(d) as may otherwise be required by the law.

3.3 The Institute may provide information about a registrant, suspended registrant or former registrant to another Provincial Institute in which the person is currently registered or applying for registration, upon request from that other Provincial Institute.

Compliance

4.1 An individual who is submitting information to the Institute relating to an application for or renewal of registration, licence, or re-instatement shall not sign or associate with any letter, report, statement or representation which the applicant knows, or should know, is false or misleading.

4.2 A registrant or suspended registrant who becomes aware of their non-compliance with the Rules shall declare that non-compliance to the Registrar within thirty (30) days.

4.3 Each registrant by their application for and renewal of registration shall be deemed to have agreed to comply with the Rules.

4.4 Upon receipt of a notice in writing from the Institute, a registrant or suspended registrant shall submit to the Institute any documents or records required pursuant to the Rules in a manner and within the time specified in the Rules or notice.

Delivery of Notice

5.1 In addition to the methods of service of notices prescribed by section 53 of the Act and unless otherwise specifically provided in the Rules, any document, notification, letter or other form required to be given or sent to a registrant or suspended registrant by the Institute pursuant to the Rules may be delivered or served as the case may be when an electronic mailing address has been designated by the registrant or suspended registrant, by electronic transmission addressed to the designated electronic mailing address.

5.2 A document, notification, letter or other form shall be deemed to be received by the registrant or suspended registrant on the:

(a) day it is personally delivered;

(b) tenth (10th) calendar day after the day it is mailed; or

(c) business day next following the day of the electronic transmission.

5.3 A document, notification, letter or other form required to be given or sent to the Institute by a registrant or suspended registrant pursuant to the Rules may be:

(a) delivered or served personally on the Registrar; or

(b) sent by mail, electronic transmission, courier or any electronic medium by which the Institute is able to receive data, to the attention of the Registrar;

provided that anything required to be in a form approved by the applicable regulatory committee is in such form, that anything required to be signed is signed, and that anything required to be received at the Institute within a period of time or by a specific date is received within such time or by such date.

Special Meetings

6.1 A special meeting of the members of the Institute shall be held at such place and time in Saskatchewan as the Board may determine.

6.2 The Board shall convene a special meeting within sixty (60) days of a request in writing of at least one percent (1%) of members but not less than fifty (50) members. Such written request shall be delivered to the Registrar, which includes signatures from all members requesting the meeting and states the nature of the business that is proposed to be considered at the meeting.

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Application and Qualifications

10.1 Application for registration or a licence shall be in the form approved by the applicable regulatory committee and filed as specified by the Rules. The applicable regulatory committee may, in its discretion, waive the use of the form in special circumstances.

10.2 The Board shall establish Rules for the procedures for registration or licensure of persons, including the terms or conditions on the registration or a licence of those persons or any category of persons, as registrants.

10.3 To maintain registration or a licence, a registrant or suspended registrant, shall provide information and make declarations annually in the form approved by the applicable regulatory committee.

10.4 A condition may be assessed as follows:

(a) the educational institution designated by the Board in Bylaw 11.1 may assess conditions on registration of a candidate;

(b) the Registrar may assess conditions on registration or a licence of a registrant; or

(c) the applicable regulatory committee may assess conditions on registration or a licence of a registrant.

10.5 The registrant or suspended registrant shall agree to the conditions assessed on a registration or a licence, including the time period specified to fulfill the conditions, within fifteen (15) days of receipt of a notice of the conditions.

10.6 A registrant or suspended registrant may apply in writing to have any conditions on their registration or licence amended or removed. The request shall include the reason for amendment or removal of the condition. The Registrar may assess, amend, determine and remove conditions on a registration or a licence. The Registrar may request the applicable regulatory committee assess, amend, determine and remove conditions on a registration or a licence.

10.7 A condition that is not acknowledged or that is not fulfilled shall be referred back to an applicable regulatory committee for determination that may include:

(a) restriction of a registration or licence;

(b) suspension of a registration; or

(c) cancellation of a registration or licence.

Candidates

11.1 The Board may approve an educational institution to administer the registration of candidates and the delivery of the CPA professional program. An individual who is approved for registration in the CPA professional program by the educational institution is registered as a candidate.

11.2 To qualify for registration as a candidate an individual shall provide evidence of successful completion of:

(a) an undergraduate or graduate degree and specified subject area coverage as outlined in the CPA competency map approved by the Board; or

(b) any other entrance requirements as specified in the Rules.

11.3 A candidate is not a member and has none of the rights associated with registration as a member.

International Applicants

11.4 An individual who is an internationally trained accountant and provides:

(a) evidence of being in good standing as an internationally trained accountant; and

(b) evidence of successful completion of entrance requirements as specified in the Rules;

shall be registered as a candidate.

11.5 An individual who is a member of a professional accounting body that has a Mutual Recognition Agreement or a Reciprocal Membership Agreement with the Institute and who provides evidence as established in the Rules of being a member in good standing with said professional accounting body shall be registered as a candidate.

Certification Program

11.6 The Board may establish Rules for the education, examination and experience of candidates.

Members

12.1 To qualify for registration as a member of the Institute a candidate or individual shall, upon application, meet the requirements specified in Bylaws 12.2, 12.3, 12.4, 12.7 or 12.10.

Membership application from a Candidate

12.2 An individual who is a candidate under Bylaw 11.2 and who provides evidence of good moral character and reputation and successful completion of:

(a) all modules and examinations that constitute the CPA professional program as approved and published by the Board; and

(b) all components of work experience as approved and published by the Board;

shall be registered as a member.

Membership application from a Candidate under an International pathway, a Mutual Recognition Agreement or Reciprocal Membership Agreement

12.3 An individual who is a candidate under Bylaws 11.4 or 11.5 shall upon application be registered as a member.

Membership application under Labour Mobility

12.4 Subject to Bylaws 12.5 and 12.6:

(a) for purposes of subclause 20(2)(c)(i) of the Act, an individual providing evidence of registration in good standing equivalent to a professional accountant pursuant to the legislation of another jurisdiction in Canada, shall be registered as a member of the Institute; and

(b) for the purposes of subsections 20(4) and (5) of the Act, an individual providing evidence of registration in good standing for a category of practice in another jurisdiction in Canada, shall be deemed to have demonstrated competence and proficiency in that category of practice.

12.5 An individual referenced in Bylaw 12.4 may be required to provide evidence of:

(a) professional liability coverage;

(b) a criminal background check or a posted bond;

(c) good moral character; and

(d) knowledge of the Rules.

12.6 An individual referenced in Bylaw 12.4 who is restricted in any category of practice or who has conditions placed on any category of practice in another jurisdiction in Canada, shall have the equivalent restrictions or conditions in Saskatchewan.

Membership application from Bermuda

12.7 Subject to Bylaws 12.8 and 12.9, an individual providing evidence of registration in good standing:

(a) in the Institute of Chartered Professional Accountants of Bermuda may be registered as a member of the Institute; and

(b) in a category of practice in the Institute of Chartered Professional Accountants of Bermuda may be deemed to have demonstrated competence and proficiency in that category of practice.

12.8 An individual referenced in Bylaw 12.7 may be required to provide evidence of:

(a) professional liability coverage;

(b) a criminal background check or posted bond;

(c) good moral character; and

(d) knowledge of the Rules.

12.9 An individual referenced in Bylaw 12.7 who is restricted in any category of practice or who has conditions placed on any category of practice by the Institute of Chartered Professional Accountants of Bermuda, may have the equivalent restrictions or conditions in Saskatchewan.

Membership application from a former member

12.10 An individual whose registration as a member was cancelled shall upon application, to the applicable regulatory committee for determination, provide evidence of:

(a) good moral character;

(b) competence; and

(c) knowledge of the Rules.

12.11 The Board may establish Rules for registration of individuals whose registration as a member was previously cancelled.

Categories of Practice

13.1 There are four (4) categories of practice of the profession:

(a) the practice of professional accounting to or for the benefit of a client;

(b) other regulated services to or for the benefit of a client;

(c) professional service to or for the benefit of a client other than the practice of professional accounting or other regulated services; and

(d) professional service to or for the benefit of an employer.

13.2 A member prior to practicing professional accounting or providing other regulated services to or for the benefit of a client, shall apply for a registration of a firm in accordance with Bylaw 14.1 except when exempt pursuant to Bylaw 14.2.

13.3 A member prior to practicing professional accounting shall also:

(a) apply for a licence in accordance with Bylaws 16.2 or 17.1; or

(b) if exempt pursuant to subsection 18(3) of the Act, submit an eligibility declaration in accordance with Bylaw 16.5.

Firm

14.1 To qualify for registration as a firm of the Institute, a member, or group of members, shall upon application provide:

(a) evidence of experience and education in each sub-category of professional service;

(b) a list of practice leaders, members and candidates providing professional service through the firm;

(c) a designated practice leader;

(d) evidence of professional liability insurance pursuant to Bylaw 24.1;

(e) evidence of the legal structure of the firm; and

(f) any other information specified in the Rules.

14.2 Subject to Bylaw 14.3, a member providing other regulated services qualifies for an exemption from registration of a firm when the professional service provided is:

(a) to three (3) or fewer clients;

(b) as an officer or director in a volunteer capacity;

(c) to or through a registered firm; or

(d) governed by another professional regulatory body established pursuant to legislation in Saskatchewan.

14.3 A member shall submit a declaration regarding their eligibility for exemption under Bylaw 14.2 in the form approved by the applicable regulatory committee which shall indicate:

(a) the subclause in Bylaw 14.2 which applies; and

(b) their professional services are not advertised, marketed or otherwise promoted to the public other than by an application for employment.

14.4 Upon receipt of a notice in writing from the Institute and within the time specified in the Rules or notice, a member shall submit to the Institute evidence with particulars of compliance with the requirements specified in Bylaws 14.2 and 14.3.

14.5 Each firm shall have a name which:

(a) is not misleading;

(b) is not self-laudatory;

(c) does not contravene professional good taste; and

(d) is in accordance with the Rules established by the Board.

14.6 A firm shall not reference a Legacy designation in its name, title or signage.

14.7 The Registrar may approve a firm registration only if the name complies with Bylaw 14.5 and 14.6.

Professional Corporation

The following Bylaws are brought in force through *The Professional Corporations Act*:

15.1 A member or firm intending to practice in the name of a professional corporation shall apply for a professional corporation permit pursuant to *The Professional Corporations Act* in the form approved by the applicable regulatory committee and shall provide evidence:

(a) of the good standing of the corporation as defined in *The Business Corporations Act*;

(b) of compliance with the provisions of *The Professional Corporations Act*;

(c) of the legal and beneficial ownership of the shares;

(d) that the registered directors are members;

(e) that each person or candidate who is not a member or firm employed or engaged by the professional corporation is under the direction and supervision of a member or firm; and

(f) that professional liability insurance coverage relating to the services provided through the professional corporation is in accordance with the Rules.

15.2 Each professional corporation shall have a name which includes the designation “Chartered Professional Accountant(s)” or “Comptable Professionnel Agréé(s)” or initials “CPA(s)”.

15.3 A suspended registrant shall not practice through a professional corporation.

15.4 Subject to Bylaw 15.5, a shareholder of a professional corporation who ceases to be a member pursuant to Bylaws 33.6 or 33.7 shall within thirty (30) days of cancellation of registration:

(a) dispose of his shares; or

(b) change the name such that it no longer references the designation "Chartered Professional Accountant" or "Comptable Professionnel Agréé", the initials of "CPA" or professional corporation.

15.5 A shareholder of a professional corporation who makes a request for review to the Board under Bylaw 38.1 may defer:

(a) disposition of shares; or

(b) changes to the name of the professional corporation;

until such time as the review is complete.

Term and Renewal for a Professional Corporation

15.6 The term of a permit for a professional corporation shall be for a period of time which is the lesser of: one (1) year or the period of time between approval and December 31.

15.7 A member or firm continuing to practice in the name of a professional corporation shall apply annually for renewal in a manner established in the Rules.

15.8 The fee payable for a professional corporation permit upon initial application shall be $150 and is due at the time of application.

15.9 The fee payable for a professional corporation permit upon renewal shall be $75 and is due at the time of application.

Licensing

16.1 To qualify for a licence a member or firm prior to practicing professional accounting shall upon application meet the requirements specified in Bylaws 16.2, 16.3, 16.4 or 16.5.

16.2 Subject to Bylaw 16.1, an application for a licence for a member shall:

(a) be made in the form approved by the applicable regulatory committee;

(b) provide evidence that the member has:

(i) achieved education requirements specific to the practice of professional accounting as established in the Rules;

(ii) satisfactorily completed the practical experience that meets the requirements as established in the Rules;

(iii) achieved verifiable continuing professional development specific to the practice of professional accounting as established in the Rules; and

(iv) completed an assessment of competency in the practice of professional accounting as established in the Rules; and

(c) include any other information specified in the Rules.

16.3 An application for a licence for a firm shall:

(a) be made in the form approved by the applicable regulatory committee;

(b) include information on each licensed member; and

(c) include any other information specified in the Rules.

16.4 A licensed member and firm shall:

(a) apply for renewal in the form approved by the applicable regulatory committee;

(b) provide evidence annually that during the last year the licensed member met the qualifications to maintain a licence established by the Rules; and

(c) include any other information specified in the Rules.

16.5 A member shall submit a declaration regarding eligibility for exemption under subsection 18(3) of the Act in a form approved and for review by the applicable regulatory committee.

16.6 A licensed member or firm that at any time does not meet the requirements to maintain the licence shall notify the Registrar in writing within thirty (30) days from the date of non-compliance with the requirements.

16.7 A licence for a member or firm shall:

(a) be in a form approved by the Board;

(b) specify the approved sub-category or sub-categories of the practice of professional accounting;

(c) specify the conditions or restrictions of the licence as set out in the Rules; and

(d) be signed by the Registrar.

16.8 Every licence shall remain the property of the Institute and the Institute may demand the immediate return of the licence when the registration or licence of a member or firm is:

(a) resigned;

(b) suspended; or

(c) cancelled.

16.9 Further to section 22 of the Act and Bylaws 21.1 and 21.2, a licensed member or firm may use the term "Licensed Professional Accountant(s)" or "Comptable(s) professionnel(s) agréé(s) experts comptable(s) autorisé(s)".

Labour Mobility Licensing

17.1 Notwithstanding Bylaw 16.1 an individual referenced in Bylaw 12.4 who is engaged in the practice of professional accounting and satisfies all the requirements in Bylaw 12.4, shall be provided a licence for the equivalent category of practice of professional accounting upon application pursuant to subsection 20(4) of the Act.

17.2 An individual referenced in Bylaw 12.4, whose practice of professional accounting is restricted or has conditions by another jurisdiction in Canada, shall have the equivalent restriction or conditions in Saskatchewan for purposes of subsections 20(4) and 20(5) of the Act.

Requirements and Obligations

Register

18.1 The register is the responsibility of the Registrar and the Registrar shall report to the Board on matters related to the register at least annually.

18.2 The register for registrants and suspended registrants will include the information specified in subsection 19(1) and section 50 of the Act and any other information specified in the Rules.

18.3 Each registrant and suspended registrant shall advise the Institute in writing within thirty (30) days of any changes to their information in the register as required pursuant to Bylaw 18.2.

Certificate and Permit

19.1 A certificate issued to a member shall be in the form approved by the Board and shall be signed by the Chair and another officer designated by the Board and shall bear the seal of the Institute.

19.2 A permit issued to a firm or professional corporation shall be in the form approved by the Board and shall be signed by the Registrar.

19.3 The Registrar shall specify terms and conditions on a member's certificate or a firm's registration permit as established in the Rules.

19.4 Each certificate and permit shall remain the property of the Institute and the Institute may demand the immediate return of the certificate or permit held by a member or firm:

(a) when the member or firm resigns from the Institute;

(b) when the member or firm is suspended from the Institute; or

(c) when the member's or firm's registration is cancelled by the Institute.

Honorary and Fellow Members

20.1 A member in good standing may, by a two-thirds (2/3) vote of the Board, be designated on the register as a fellow of the Institute.

20.2 A deceased individual who was a member in good standing during his lifetime may, by a two-thirds (2/3) vote of the Board be admitted posthumously as a fellow of the Institute.

20.3 A member who has been designated as a fellow on the register and who:

(a) is suspended shall, by a two-thirds (2/3) vote of the Board, have his registration as a fellow of the Institute cancelled; or

(b) ceases to be a member, shall cease to be a fellow of the Institute.

20.4 An individual may, by a two-thirds (2/3) vote of the Board, be designated on the register as an honorary member of the Institute.

20.5 An honorary member has none of the rights and privileges associated with registration as a member.

20.6 An individual who has been conferred honorary registration may have their honorary registration in the Institute cancelled by a two-thirds (2/3) vote of the Board.

Use of Designation

21.1 A member or firm may use the title "professional accountant" or the designation "Chartered Professional Accountant" or "Comptable Professionnel Agréé" or the initials "CPA".

21.2 A member who is designated under Bylaw 20.1 may use the designation "Fellow Chartered Professional Accountant" or "Collegues comptable professionnel agréé" or the initials "FCPA".

21.3 A member shall apply to the Registrar for use of the "Certified Public Accountant" designation and provide evidence of their Certified Public Accountant certificate.

21.4 Further to Section 22 of the Act, no member shall use the title "Accredited Public Accountant" or "Registered Industrial Accountant" or the initials "AAPA", "ACA", "APA", "FAPA" or "RIA".

21.5 A member approved by the Registrar under Bylaw 21.3 shall disclose the name of the applicable Certified Public Accountant jurisdiction in the United States of America in the following manner: "Chartered Professional Accountant, legacy designation, Certified Public Accountant (State)", or "CPA, legacy initials, CPA (State)", as applicable.

21.6 Subject to Section 59 of the Act, a member may use the legacy designation "Chartered Accountant", "Certified Management Accountant" or "Certified General Accountant" or the initials "CA", "CMA", or "CGA" only when the legacy designation is used in conjunction with the use of the designation "Chartered Professional Accountant" or the initials "CPA".

Bankruptcy and Insolvency

22.1 A registrant or suspended registrant shall advise the Institute, in writing, within thirty (30) days if the registrant:

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

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

(c) has been found guilty of violating the provisions of the *Bankruptcy and Insolvency Act* (Canada), notwithstanding whether said registrant or suspended registrant has filed or may file an appeal; or

(d) has had any judgment or enforcement charge issued against the registrant or suspended registrant by a court in Canada relating to a debt in an amount exceeding one thousand dollars ($1,000) which has remained unsatisfied for a period of fifteen (15) days from the date of the personal service of a filed copy of the judgment or enforcement charge.

22.2 The Board shall establish Rules for the review and determinations with respect to information submitted by a registrant or suspended registrant under Bylaw 22.1.

Continuing Professional Development (CPD)

23.1 Every member shall participate in continuing professional development pursuant to the Rules.

23.2 The minimum hours requirement for continuing professional development is one hundred and twenty (120) hours of continuing professional development every three (3) years and twenty (20) hours annually.

23.3 The minimum hours requirement for verifiable continuing professional development is sixty (60) hours of verifiable continuing professional development every three (3) years and ten (10) hours annually.

23.4 The minimum hours requirement for verifiable continuing professional development specific to ethics is four (4) hours of verifiable continuing professional development every three (3) years.

23.5 The Board may establish additional requirements or exemptions for verifiable, unverifiable and verifiable ethics continuing professional development.

23.6 A member may apply for an exemption of all or a portion of the requirements specified in Bylaws 23.2, 23.3 and 23.4.

23.7 A member shall submit a report in the form approved and within the time established by the applicable regulatory committee declaring whether the requirements for continuing professional development have been fulfilled.

23.8 Upon receipt of a notice from the Institute, a member shall submit to the Institute documentation that demonstrates completion of continuing professional development requirements specified in Bylaws 23.2, 23.3 and 23.4 within the time specified in the Rules or notice.

Professional Liability Insurance

24.1 Every firm shall carry professional liability insurance in accordance with the Rules established by the Board.

24.2 Every firm shall provide to the Institute a certificate of professional liability insurance coverage which states the amount of insurance carried, the anniversary date of the policy and any other information as set out in the Rules.

24.3 Every firm shall request an endorsement to the insurance contract to require the insurer to advise the Institute of a cancellation or reduction in coverage.

24.4 Every firm shall advise the Institute of a policy cancellation or reduction in coverage within thirty (30) days of such cancellation or reduction.

24.5 Every firm that ceases to practice or disposes of all or some of its practice shall ensure that insurance covering its services rendered prior to the cancellation or disposition is maintained for six (6) years following such cancellation or disposition.

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Practice Inspection

27.1 Every firm shall be subject to practice inspection as established in the Rules.

27.2 Every firm shall be given notice of the inspection.

27.3 Every firm shall be given notice of the name of the practice inspector conducting the inspection.

27.4 Every firm given notice under Bylaw 27.3 may request a review of the assignment of the practice inspector named in the notice by the Registrar or the chair of the Professional Practice Committee.

27.5 The decision for the outcome of a practice inspection shall be made by the applicable regulatory committee and may include one (1) or more of the following:

(a) no further action required;

(b) a corrective action plan be received from the firm within a specified time period set by the applicable regulatory committee;

(c) a partial or full re-inspection be completed within a specified time period set by the applicable regulatory committee;

(d) a referral to the applicable regulatory committee to restrict the practice of the member or firm or to reduce or suspend the firm's ability to train candidates; and

(e) a written complaint be issued to the Professional Conduct Committee.

27.6 Where a licensed member or firm is registered with the Institute and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, Auditor Oversight, as amended from time to time, information related to or arising out of the practice inspection of the licensed member or firm shall be shared with CPAB.

Trust Asset Review

28.1 In these Rules, except where otherwise stated:

(a) **"trust account"** means an account established at a financial institution by a registrant under the terms of a trust agreement;

(b) **"trust agreement"** means any agreement between a registrant and another person which specifies the parameters relating to the handling and administration of trust assets, including but not limited to an agreement which may establish a legal trust for which the registrant is the trustee, or an agreement which may establish any other relationship whereby the registrant receives trust assets;

(c) **"trust assets"** means all assets owned by another person which are delivered to or placed in the possession or custody of a registrant to be held or otherwise dealt with on behalf of the other person.

28.2 The Board shall establish Rules relating to the review of administration of trust assets by a registrant.

28.3 A registrant in the administration of trust assets shall at a minimum comply with:

(a) the provisions of *The Trustee Act, 2009* (Saskatchewan) as amended from time to time;

(b) the trust agreement; and

(c) the Rules.

28.4 All records shall be made available in Saskatchewan for review by a practice inspector and the applicable regulatory committee.

28.5 A registrant shall notify the Institute annually on the form approved by the applicable regulatory committee if the registrant holds a trust account or trust assets and shall declare whether the registrant complies with the provisions of the Rules.

28.6 A suspended registrant shall not administer trust assets.

Review and Resolution of Matters in Dispute

29.1 The Board shall establish Rules relating to review and resolution of matters in dispute involving a registrant or suspended registrant where the matters are such that an allegation of professional misconduct or professional incompetence are not identified in a document received or obtained by the Institute.

29.2 The Registrar may provide one or more of the following in respect of a matter in dispute:

(a) guidance to the registrant or suspended registrant;

(b) direction to the registrant or suspended registrant to undertake an action; or

(c) referral to another applicable regulatory committee.

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D. RESTRICTIONS, SUSPENSIONS, RESIGNATIONS, CANCELLATIONS

Restriction

31.1 A restriction may be imposed where a registrant has not complied with a condition or a requirement specified in a Rule or a notice within the time specified in a Rule or a notice.

31.2 The registrant or suspended registrant may apply in writing for amendment or removal of the restriction made or imposed pursuant to Bylaw 31.1 after the registrant or suspended registrant has undertaken the corrective action to satisfy the basis for the restriction.

31.3 The Board shall establish Rules to impose or remove a restriction on a registration or a licence.

Resignation

32.1 A registrant or suspended registrant may apply to the Registrar to resign their registration from the Institute in the manner specified in the Rules.

32.2 Approval by the Registrar of a resignation shall not release the registrant or suspended registrant from indebtedness owing to the Institute.

32.3 The Registrar shall not approve an application for resignation when the registrant or suspended registrant:

(a) is the subject of an outstanding determination by a regulatory committee or the Board;

(b) is the subject of an investigation or a discipline proceeding of the Institute; or

(c) has not complied fully with a disciplinary order.

32.4 The Registrar may not approve an application for resignation unless prior approval has been given by an applicable regulatory committee when the registrant has not:

(a) paid in full any fee assessed by the Institute; or

(b) participated in continuing professional development pursuant to the Rules.

32.5 The Board shall establish Rules for cancellation of a registration or licence when a registrant resigns.

Non-Disciplinary Enforcement

Suspension

33.1 The Board shall establish Rules for suspension of registration rights where a registrant has not complied with:

(a) a requirement specified in a Rule or a notice within the time specified in a Rule or a notice; or

(b) a restriction imposed by the Rules made under Bylaw 31.1.

33.2 Bylaw 33.1 does not apply when the suspension is made pursuant to sections 29, 32 or 36 of the Act.

33.3 A registrant may submit a response in writing regarding the recommendation to suspend his registration rights as established in the Rules.

33.4 A firm that is a sole practitioner shall have its registration suspended when its only member's registration is suspended.

Obligation of Suspended Registrants

33.5 Further to section 52 of the Act, and Bylaw 33.1, during the period of suspension of registration rights, the suspended registrant shall continue to be responsible for all fees assessed by the Institute and to be subject to the authority of the Institute as fully and to the same extent as if registration rights had not been suspended.

Cancellation

33.6 When a suspended registrant continues to not comply with the Rule underlying the suspension for a period established in the Rules their registration shall be cancelled.

33.7 A registrant or suspended registrant who is not eligible to work or study in Canada shall have their registration cancelled.

33.8 A registrant or suspended registrant may submit a response in writing to the Board regarding the recommendation to cancel their registration or licence under the Rules established under Bylaw 33.9.

33.9 The Board shall establish Rules for cancellation of a registration or licence.

33.10 A firm that is a sole practitioner shall have its registration and licence cancelled when its only member's registration is cancelled.

Reports and notice of restriction, suspension or cancellation.

34.1 A written notice shall be sent to the registrant or suspended registrant of a resignation, restriction, suspension or cancellation of a registration or a licence, as the case may be.

34.2 The Registrar shall publish on the Institute's website a notice in accordance with the Rules pertaining to a registrant's or suspended registrant's resignation, restriction, suspension or cancellation, as the case may be.

34.3 Unless an application has been made under Bylaw 38.1, the Registrar shall communicate to any other Provincial Institute with which the registrant or suspended registrant is registered of the resignation, restriction, suspension or cancellation, as the case may be.

34.4 A written report or notice shall be sent to the employer of a person when their registration with the Institute is restricted, suspended, or cancelled.

34.5 A written report or notice shall be sent to the designated practice leader at the firm of a person when their licence with the Institute is restricted or cancelled.

34.6 A written report or notice shall be sent to the employer or designated practice leader at the firm of a candidate, member, suspended candidate or suspended member when that person has practiced other regulated services without firm registration or professional accounting without firm registration or licensure.

34.7 The Board shall establish Rules for reports and notices.

35 is left blank at this time.

E. RE-ENTRY, RE-INSTATEMENT, REMOVAL OF RESTRICTIONS

Re-entry

36.1 The process of re-entry is reserved for individuals who were candidates within the last ten (10) years and who had:

(a) an application for resignation as a candidate approved; or

(b) registration as a candidate suspended or cancelled.

36.2 The application by an individual for re-entry as a candidate shall:

(a) be in the form approved by the applicable regulatory committee in the Rules;

(b) require the individual to restart all or components of the CPA professional program;

(c) include evidence of the requirements for registration contained in Bylaw 11.1; and

(d) be considered in accordance with the Rules established by the Board.

Re-instatement

37.1 Re-instatement of registration is reserved for an individual who is either:

(a) a suspended registrant; or

(b) a person described in subsection 41(1) of the Act.

37.2 An application by a suspended registrant for re-instatement of registration shall be considered in accordance with the Rules established by the Board when the individual has:

(a) paid all amounts owing to the Institute;

(b) satisfied any outstanding conditions or restrictions at the time of suspension;

(c) complied with any obligations assessed by the Institute prior to application for re-instatement; and

(d) provided evidence that the individual is competent and of good character.

F. REVIEW BY THE BOARD

Review and Determination by the Board

38.1 The Board shall establish Rules for review of decisions made by the Registrar or an applicable regulatory committee.

38.2 Bylaw 38.1 does not apply to:

(a) decisions or determinations made by the Professional Conduct Committee or Discipline Committee pursuant to sections 28, 31 or 32 of the Act;

(b) appeals made pursuant to section 37 of the Act; or

(c) applications for reinstatement made pursuant to section 41 of the Act.

39 is left blank at this time.

G. CONDUCT AND DISCIPLINE

Interpretations

40.1 For purposes of Bylaws 40.1 to 69.1, except as otherwise stated:

(a) **"formal complaint"** means the complaint or charges contained in the report prepared by the Professional Conduct Committee for determination by the Discipline Committee under clause 28(2)(a) of the Act;

(b) **"complainant"** means the person who provided a written complaint to the Institute pursuant to subsection 28(1) of the Act;

(c) **"investigator"** means a person engaged by the Registrar or the chair of the Professional Conduct Committee to investigate the written complaint and file a written report to the Professional Conduct Committee on the result of an investigation;

(d) **"respondent"** means the registrant or suspended registrant whose conduct is the subject of the formal complaint made pursuant to clause 28(2)(a) of the Act; and

(e) **"written complaint"** means a document received or obtained by the Institute from which an allegation of professional misconduct or professional incompetence of a registrant or suspended registrant can be identified and which document contains the name of said registrant or suspended registrant.

Receipt of Written Complaints

41.1 When the Board determines it is appropriate to request the Professional Conduct Committee to consider a complaint pursuant to subsection 28(1) of the Act, the Board shall direct the Registrar to prepare and forward the complaint in writing to the Professional Conduct Committee.

41.2 When a registrant or suspended registrant has not, in the opinion of the Registrar or applicable regulatory committee, taken reasonable steps to cooperate with the regulatory processes of the Institute, the Registrar may make a written complaint.

Chair of the Professional Conduct Committee

42.1 The chair of the Professional Conduct Committee shall have authority:

(a) to determine whether information received by the Institute is a written complaint;

(b) to terminate an engagement of an investigator;

(c) to determine the scope of the investigation required under subsection 28(1) of the Act;

(d) to determine the expanded scope of an investigation or the scope of an additional investigation where the investigators obtain information which suggests an expansion of an investigation or an additional investigation should be considered;

(e) to determine that an investigation be discontinued where the complainant declines to provide information which is essential to complete an investigation; and

(f) to appoint the person who shall prosecute the complaint under subsection 31(2) of the Act.

42.2 The written complaint is deemed to be received by the Professional Conduct Committee under subsection 28(1) of the Act when the chair determines that it is a written complaint under Bylaw 42.1(a). The written complaint becomes a written complaint of the committee at that time and an investigation shall be completed unless Bylaw 42.1(e) applies.

42.3 Every registrant or suspended registrant shall be given reasonable notice of the investigation and such notice shall include the name of the investigator.

42.4 Every registrant or suspended registrant give notice under Bylaw 42.3 may request a review of the assignment of the investigator by the chair of the Professional Conduct Committee.

Authority of the Professional Conduct Committee

43.1 The Professional Conduct Committee shall, in the execution of its duties under section 28 of the Act and without limiting the generality thereof, have authority:

(a) to require a registrant or suspended registrant to provide books, documents and files in the registrant's or suspended registrant's possession, custody or control whether in paper or electronic form;

(b) to engage or employ a person including any employees or officers of the Institute to assist the committee in its investigation;

(c) to approve the charge comprising the formal complaint to be heard by a discipline hearing panel, which charge shall be included in a report to the Discipline Committee; and

(d) to approve an amendment to the formal complaint where the committee determines that the formal complaint fails to include all applicable instances of professional misconduct or professional incompetence, as the case may be, and which amendment shall be included in an amended report to the Discipline Committee.

43.2 No person who has a connection to the respondent, the complainant or the subject matter of the written complaint, which causes a reasonable apprehension of bias during the investigation or the decision of the committee relating to the complaint, shall be appointed as an investigator or participate as a member of the Professional Conduct Committee.

43.3 Bylaw 43.2 does not apply to a person whose connection results from the role as investigator or committee member.

43.4 The Professional Conduct Committee shall determine when an investigation has been completed.

Determinations of No Further Action with Consent

44.1 Further to subclause 28(2)(b)(i) of the Act, the Professional Conduct Committee shall obtain the complainant's and registrant's or suspended registrant's written consent prior to making its written report to the Discipline Committee. The complainant's and registrant's or suspended registrant's written consent shall include a statement from the Professional Conduct Committee as to the obligations of the complainant and registrant or suspended registrant at the conclusion of the matter and a declaration that the complainant and registrant or suspended registrant will comply with any direction issued by the Professional Conduct Committee.

Discipline Committee

45.1 Subject to Bylaw 46.1, for purposes of exercising its powers, five (5) members of the Discipline Committee, one of whom shall be a public appointee or a public representative, shall be the quorum of the committee.

Discipline Hearing Panel

46.1 A discipline hearing panel established by the Discipline Committee to hear and determine one or more formal complaints shall be approved by the chair of the Discipline Committee and shall consist of at least five (5) members of the Discipline Committee.

46.2 No person who has a connection to the respondent, the complainant or the subject matter of the formal complaint, which causes a reasonable apprehension of bias during the discipline hearing, shall be appointed to a discipline hearing panel.

46.3 The person appointed as chair of the discipline hearing panel shall be delegated authority from the chair of the Discipline Committee to administer the oaths or affirmations of witnesses giving testimony.

Parties to a Discipline Proceeding

47.1 The parties to a discipline proceeding are the respondent against whom the formal complaint has been made and the Professional Conduct Committee.

Discipline Committee Orders

48.1 Where the Discipline Committee determines that the respondent is guilty of professional misconduct or professional incompetence and makes an order pursuant to subsection 32(1) or subsection 32(2) of the Act, the committee shall inform the members and any other interested persons of its decision and order in the manner the committee considers appropriate.

Notification to other Institutes

49.1 Where the register of the Institute or another Provincial Institute indicates that a registrant or suspended registrant is a member in a Provincial Institute and where the registrant or suspended registrant is subject to a formal complaint or to an order made pursuant to the Act, the Institute shall notify the other Provincial Institute regarding the formal complaint or the order, as the case may be, in accordance with the procedures established in the Rules.

Notice of Conduct Investigations

50.1 Where a licensed member or firm is registered with the Institute and participates in the Canadian Public Accountability Board's (CPAB) Auditor Oversight Program established under Canadian Securities Administrators National Instrument 52-108, Auditor Oversight, as amended from time to time, information related to or arising out of the conduct investigation of the licensed member or firm shall be shared with CPAB.

Notice of Suspension or Expulsion under the Act

51.1 Notice of a suspension or expulsion ordered pursuant to sections 29, 32 or 36 of the Act shall be published in accordance with the Rules established by the Board or the Discipline Committee.

Disciplinary Notices

52.1 A notice of a disciplinary hearing shall be posted by the Registrar on the Institute's website at least ten (10) days before a hearing by the Discipline Committee. The notice shall include the date, time and place of the hearing and the subject matter of the hearing. The notice shall be removed at the end of the discipline hearing.

52.2 A decision and an order or summary of the decision and an order made by a Discipline Committee shall be published on the Institute's website indefinitely.

53-59 are left blank at this time.

H. APPEAL PROCEEDINGS

Note: Sections 23 – 41 of the Act and Regulatory Bylaws 40 to 69 are applicable to appeal proceedings.

Definitions and Interpretations for appeal proceedings

60.1 Additional defined terms for purposes of the appeal proceedings:

(a) **"appeal panel"** means the members of the Board who hear an appeal made pursuant to subsection 37(1) of the Act;

(b) **"appeal panel chair"** means the Chair of the Board or a member of the Board appointed by the Chair of the Board to act as a chair of an appeal panel for an appeal proceeding;

(c) **"appeal proceeding"** means a proceeding governed by Section 37 of the Act;

(d) **"appellant"** means the registrant or suspended registrant filing the Notice of Appeal under subsection 37(1) of the Act;

(e) **"closed session"** means the portion of an appeal proceeding where only the appeal panel members and, if requested by the appeal panel chair, the panel's counsel are present;

(f) **"in-camera"** means the portion of an appeal proceeding during which one or more persons have been excluded from an appeal proceeding; and

(g) **"parties"** means the appellant and the Professional Conduct Committee established pursuant to subsection 27(1) of the Act.

60.2 Applications and submissions made to the appeal panel or the appeal panel chair shall be filed with the Registrar in the manner and form specified in the Bylaws 64.2, 64.3 and 67.2 or as directed by the appeal panel chair.

60.3 For the purposes of section 37 of the Act and these Bylaws, the Institute interprets that a decision and an order pursuant to section 32 of the Act or an order pursuant to Section 34 of the Act is made when the order is served upon the registrant or suspended registrant in accordance with the Act.

Notice of Appeal

61.1 Further to subsection 37(2) of the Act, the notice of appeal shall be in writing and shall include:

(a) a statement of the matter appealed and whether it relates to the Discipline Committee's decision on the formal complaint, the order or both;

(b) the grounds or basis for the appeal; and

(c) the remedy sought.

Hearing Management Conference

62.1 The appeal panel chair may arrange a hearing management conference with the parties for purposes including:

(a) determining whether any preliminary applications will be made by a party to the appeal panel and if so, when they shall be made, and when responses shall be made by the other party; and

(b) determining the proposed date, time, and place in Saskatchewan of the appeal hearing.

62.2 The Institute shall inform the parties of the date, time of, and the means for conducting the hearing management conference. The information shall be sent at least five (5) business days before the date of the hearing management conference.

62.3 The appeal panel chair shall chair the hearing management conference and may request attendance of the appeal panel's counsel, as well as the Registrar or his designate for administrative purposes.

62.4 A hearing management conference may be conducted, at the discretion of the appeal panel chair, by any reasonable means that permits reliable communication with the parties, and other participants noted in Bylaw 62.3, including one of the following:

(a) in person;

(b) by telephone conference;

(c) by live video conference; or

(d) by electronic mail.

62.5 A hearing management conference is not part of an appeal hearing and is conducted for the purpose of arranging an appeal hearing only. Further, a ruling on a matter subject to preliminary application shall not be made during a hearing management conference.

Setting the appeal hearing date

63.1 The appeal panel chair shall set the appeal hearing date considering:

(a) the submissions by the parties; and

(b) timely conclusion of the appeal proceeding in the public interest.

Preliminary Applications

64.1 If a party intends to raise any preliminary objection or preliminary issue of law before the appeal panel, such party shall, at any time after the decision or order has been sent to the appellant but not less than twenty (20) business days prior to the date set for commencement of the appeal hearing under Bylaw 63.1, serve the other party and file with the Registrar a Notice of Preliminary Application.

64.2 The Notice of Preliminary Application shall include:

(a) the nature of the application;

(b) the grounds upon which the application is being made;

(c) any facts to be relied upon in support of the application;

(d) the remedy sought; and

(e) a supporting brief of law.

64.3 The other party shall serve on the applicant party and file with the Registrar a response to the Notice of Preliminary Application referred to in Bylaw 64.1 within ten (10) business days from receiving service of the Notice of Preliminary Application, which response shall include:

(a) the nature of the response and any grounds in support thereof;

(b) any facts to be relied upon in response to the Notice of Preliminary Application; and

(c) a supporting brief of law.

64.4 All materials filed with the Registrar in relation to the appeal and any applications shall be distributed to the appeal panel or the appeal panel chair, as the case may be under Bylaws 64.5, 64.6 or 64.8.

64.5 Subject to Bylaw 64.6, at the discretion of the appeal panel chair, the application shall be heard by one of the following means:

(a) in person;

(b) by telephone conference; or

(c) by live video conference.

64.6 If a preliminary application is a request for an adjournment of the appeal hearing, the appeal panel chair may make a decision on the application without referring the application to the appeal panel, and may hear the parties on the application by one of the following means:

(a) in person;

(b) by telephone conference;

(c) by live video conference; or

(d) by electronic mail.

64.7 Where a preliminary application is not opposed by the other party, the parties may make a joint submission in writing of their agreement on the remedy set out in the application.

64.8 Upon receipt of a joint submission described in Bylaw 64.7, the appeal panel chair may grant the remedy set out in the application without referring the application to the appeal panel or hearing the parties on the application.

64.9 The appeal panel chair shall sign and the Registrar shall send to the parties the written decision on the preliminary application made under Bylaws 64.5, 64.6 or 64.8.

Hearing Procedures

65.1 The appeal panel chair has the authority to establish procedures for administration of a specific appeal hearing.

65.2 The appeal panel chair has responsibility for the orderly administration of an appeal hearing and shall have the authority to exclude any person whose conduct is disruptive to the appeal hearing.

Closed Session

66.1 During the period from the adjournment of the appeal hearing to finalize the written decision and the order, if any, to the date the decision and an order, if any, is signed by the appeal panel chair, the appeal panel is deemed to be in closed session.

Methods and Means for an Appeal Hearing

67.1 At the discretion of the appeal panel chair the appeal shall be heard by one of the following means:

(a) in person;

(b) by telephone conference;

(c) by live video conference; or

(d) by electronic mail.

67.2 At least twenty (20) days prior to the date set for the appeal hearing the parties shall file with the Registrar a written submission and a supporting brief of law which shall be distributed to the members of the panel prior to the commencement of the hearing.

Decision and Order

68.1 A decision or an order made pursuant to subsections 37(5) and 37(6) of the Act:

(a) by the majority of the members of an appeal panel is a decision of the appeal panel; and

(b) shall be in writing and sent to the parties by the Registrar on behalf of the Board.

68.2 A decision and an order made pursuant to subsections 37(5) and 37(6) of the Act or a summary of the decision and an order made by the Board shall be published on the Institute's website indefinitely.

Record of Hearing

69.1 The appeal hearing shall be held on the record and the record of hearing for an appeal hearing shall be electronic and contain the following:

(a) a decision and an order, if applicable, pursuant to subsections 37(5) and 37(6) of the Act;

(b) notice of Appeal and response and any other submissions or materials submitted by the parties on the appeal including any preliminary applications;

(c) hearing transcript;

(d) copy of public Notice of Hearing published or sent by the Registrar;

(e) order compliance summary with attachments; and

(f) any other document as specified by the appeal panel chair.

I. TRANSITIONAL PROVISIONS

Candidates

70.1 For the purpose of these Rules:

(a) **"CPA Canada"** means a national organization of Chartered Professional Accountants in Canada;

(b) **"CPA Canada competency map"** means the competencies required of a registrant on the path to, and upon, certification as a Chartered Professional Accountant, as established and amended from time to time. The competency map will also form the basis for practical experience requirements;

(c) **"CPA Canada professional education program"** means a graduate level program developed and delivered based on the CPA Canada competency map as amended from time to time that ends on December 31, 2028;

(d) **"CPA Canada practical experience requirements"** means the term of paid employment during which a candidate demonstrates the attainment of professional knowledge, skills, values, ethics and attitudes required for entry to the CPA profession, as established and amended from time to time that ends on December 31, 2028;

(e) **"Legacy body"** means The Institute of Chartered Accountants of Saskatchewan, The Society of Management Accountants of Saskatchewan and The Certified General Accountants Association of Saskatchewan, collectively or separately.

70.2 A Legacy body candidate who has not successfully completed their education or certification programs by the end of September 2015 shall be bridged into the CPA Canada professional education program and CPA Canada practical experience requirements.

70.3 The practical experience obtained by a Legacy body candidate that meets the criteria of a legacy body education program shall be valid in assessing total practical experience required in order to be registered as a member pursuant to Bylaw 12.2 until December 31, 2028, after which the Legacy body candidate's practical experience shall not be recognized.

70.4 A registered candidate that does not complete the CPA Canada professional education program or CPA Canada practical experience requirements shall:

(a) Apply for transition to the new CPA professional program before December 31, 2028; or

(b) Be cancelled as a candidate effective January 1, 2029.

70.5 A candidate that makes an application in 70.4(a) may transition education, examination or experience to the CPA professional program and shall complete the CPA professional program on or before December 31, 2031.

70.6 Recognized education, examination and experience in the CPA Canada professional education program and CPA Canada practical experience requirements shall be recognized in the CPA professional program.

Rules of Professional Conduct

71.1 The Institute adopts, and all registrants or suspended registrants shall comply with, the Institute of Chartered Accountants of Saskatchewan Standards and Rules of Professional Conduct as approved by the Board and amended from time to time until such time as Rules of Professional Conduct are established.

72-99 are left blank at this time.

I certify the following to be a true copy of amendments to *The Accounting Profession Regulatory Bylaws, 2026* (Saskatchewan) as approved at a meeting of the Board on April 24, 2026 to come into force on June 30, 2026.

Leigha Hubick, CPA,
Registrar,
The Institute of Chartered Professional Accountants of Saskatchewan.
Date: April 27, 2026.

APPROVED BY:

Honourable Jim Reiter,
Minister of Finance.
Date: April 30, 2026.

The Change of Name Act, 1995/Loi de 1995 sur le changement de nom

The following changes of name are registered under the provisions of *The Change of Name Act, 1995*/ Les changements de nom ci-après sont enregistrés en exécution de la *Loi de 1995 sur le changement de nom*:

Former Name/ Ancien nom:	**Address/ addresse:**	**Date of Birth/ date de naissance:**	**Name Changed To/ Nouveau nom:**
Huy Anh NGUYEN (Dated May 8, 2026)	Saskatoon SK	June 23, 2002	Rebecca Raymond NGUYEN
Henry George BIRD (Dated May 12, 2026)	Punnichy SK	July 19, 1958	Henry George CRANEBEAR
Kierrah Elizabeth Anne-Marie LANGAN (Dated May 12, 2026)	Yorkton SK	August 2, 2004	Kyra Elizabeth Anne-Marie MARTIN
Tanner Cade HELLER-GINTER (Dated May 13, 2026)	Moose Jaw SK	September 30, 1999	Tanner Cade GINTER
Cole William Dennis LEASK (Dated May 13, 2026)	Saskatoon SK	January 7, 1989	Cole Younger LEASK
Darby Sharon WASSERMANN (Dated May 13, 2026)	Martensville SK	June 14, 1994	Darby Sharon Wassermann AASEN

Name(s) of Child or Children/Nom(s) de l'enfant ou des enfants:		
Former Name/ Ancien nom:	**Name Changed To/ Nouveau nom:**	**Date of Birth/ date de naissance:**
Nhat Long NGUYEN (Dated May 8, 2026)	Edward Huy NGUYEN	January 7, 2010
Alvina Antu KALLARAKKAL (Dated May 13, 2026)	Alvina ANTU	July 14, 2009

Given under my hand at the City of Regina, in the Province of Saskatchewan/Fait sous ma signature dans la ville de Regina, dans la province de la Saskatchewan.

Jennifer Lindenbach,
Registrar of Vital Statistics/
Registraire des Services de l'état Civil.

The Municipalities Act
[*section 214*]

NOTICES OF PREPARATION OF ASSESSMENT ROLLS
(2026)

RURAL MUNICIPALITIES

R.M. of Elcapo No. 154

Notice is hereby given that the assessment roll for the R.M. of Elcapo No. 154 for the year 2026 has been prepared and is open to inspection in the office of the assessor from 8:30 a.m. to noon and from 1 to 4:30 p.m. on the following days: Monday to Friday, May 22 to June 22, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the R.M. of Elcapo No. 154, Box 668, Broadview SK S0G 0K0. A notice of appeal, accompanied by a $200 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Claudette McGuire, Box 419, Meota SK S0G 0K0, by the 22nd day of June, 2026.

Dated this 22nd day of May, 2026.

Chantelle Outhwaite,
Assessor.

R.M. of Enniskillen No. 3

Notice is hereby given that the assessment roll for the R.M. of Enniskillen No. 3 for the year 2026 has been prepared and is open to inspection in the office of the assessor from 8 a.m. to noon and from 1 to 4 p.m. on the following days: Monday to Friday, May 22 to June 22, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the R.M. of Enniskillen No. 3, Box 179, Oxbow SK S0C 2B0. A notice of appeal, accompanied by a $100 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Nicolle Hoskins, Box 149, Meota SK S0M 1X0, by the 22nd day of June, 2026.

Dated this 22nd day of May, 2026.

Pamela Bartlett,
Assessor.

R.M. of Longlaketon No. 219

Notice is hereby given that the assessment roll for the R.M. of Longlaketon No. 219 for the year 2026 has been prepared and is open to inspection in the office of the assessor from 9 a.m. to 4:30 p.m. on the following days: Monday to Friday, May 15 to June 15, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the R.M. of Longlaketon No. 219, Box 100, Earl Grey SK S0G 1J0. A notice of appeal, accompanied by a $100 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Western Municipal Consulting Ltd., Box 149, Meota SK S0M 1X0, by the 15th day of June, 2026.

Dated this 22nd day of May, 2026.

Courtney Huber,
Assessor.

URBAN MUNICIPALITIES

Village of Aylsham

Notice is hereby given that the assessment roll for the Village of Aylsham for the year 2026 has been prepared and is open to inspection in the office of the assessor from 9 a.m. to 4 p.m. on The following days: Monday to Friday, May 12 to June 29, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Village of Aylsham, Box 94, Aylsham SK S0E 0C0. A notice of appeal, accompanied by a $50 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Nicolle Hoskins, Box 149, Meota SK S0M 1X0, by the 29th day of June, 2026.

Dated this 22nd day of May, 2026.

Jordan Hamilton,
Assessor.

Town of Broadview

Notice is hereby given that the assessment roll for the Town of Broadview for the year 2026 has been prepared and is open to inspection in the office of the assessor from 8:30 a.m. to noon and from 1 to 4:30 p.m. on the following days: Monday to Friday, May 22 to June 22, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Town of Broadview, Box 430, Broadview SK S0G 0K0. A notice of appeal, accompanied by a $200 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Claudette McGuire, Box 419, Meota SK S0G 0K0, by the 22nd day of June, 2026.

Dated this 22nd day of May, 2026.

Chantelle Outhwaite,
Assessor.

Village of Earl Grey

Notice is hereby given that the assessment roll for the Village of Earl Grey for the year 2026 has been prepared and is open to inspection in the office of the assessor from 9 a.m. to 4:30 p.m. on the following days: Monday to Friday, May 15 to June 15, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Village of Earl Grey, Box 100, Earl Grey SK S0G 1J0. A notice of appeal, accompanied by a $100 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Western Municipal Consulting Ltd., Box 149, Meota SK S0M 1X0, by the 15th day of June, 2026.

Dated this 22nd day of May, 2026.

Courtney Huber,
Assessor.

Village of Hawarden

Notice is hereby given that the assessment roll for the Village of Hawarden for the year 2026 has been prepared and is open to inspection in the office of the assessor by appointment by emailing: hawarden@sasktel.net, May 12 to June 19, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Village of Hawarden, Box 7, Hawarden SK S0H 1Y0. A notice of appeal, accompanied by a $50 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Western Municipal Consulting Ltd., Box 149, Meota SK S0M 1X0, by the 19th day of June, 2026.

Dated this 22nd day of May, 2026.

Kelly Dodd,
Assessor.

Town of Leader

Notice is hereby given that the assessment roll for the Town of Leader for the year 2026 has been prepared and is open to inspection in the office of the assessor from 8:30 a.m. to noon and from 1 to 4:30 p.m. on the following days: Monday to Friday, May 15 to June 22, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Town of Leader, Box 39, Leader SK S0N 1H0. A notice of appeal, accompanied by a $100 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Nicolle Hoskins, Box 149, Meota SK S0M 1X0, by the 22nd day of June, 2026.

Dated this 22nd day of May, 2026.

Erin Romanuik,
Assessor.

Village of Richard

Notice is hereby given that the assessment roll for the Village of Richard for the year 2026 has been prepared and is open to inspection in the office of the assessor appointment by calling: (306) 441-4126, May 22 to June 22, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Village of Richard, Box 6, Richard SK S0M 2P0. A notice of appeal, accompanied by a $25 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Mike Ligtermoet, NorSask Board Services, 642 Agnew St., Prince Albert SK S6V 2P1, by the 22nd day of June, 2026

Dated this 22nd day of May, 2026.

Stephanie Reiter,
Assessor.

Town of Southey

Notice is hereby given that the assessment roll for the Town of Southey for the year 2026 has been prepared and is open to inspection in the office of the assessor from 8 a.m. noon and from 1 to 4 p.m. on the following days: Monday to Friday, May 15 to June 15, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Town of Southey, Box 248, 260 Keats St., Southey SK S0G 4P0. A notice of appeal, accompanied by a $75 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Cindy Baumgartner, Box 248, 260 Keats St., Southey SK S0G 4P0, by the 15th day of June, 2026.

Dated this 22nd day of May, 2026.

Cindy Baumgartner,
Assessor.

Village of Waldeck

Notice is hereby given that the assessment roll for the Village of Waldeck for the year 2026 has been prepared and is open to inspection in the office of the assessor from 9:30 a.m. to 5:30 p.m. on Tuesdays; and from 10:30 a.m. to 6:30 p.m. on Thursdays, May 12 to June 11, 2026.

A bylaw pursuant to section 214 of *The Municipalities Act* has been passed and the assessment notices have been sent as required.

Any person wishing to discuss the notice of assessment or potential appeal may contact the assessor at the Village of Waldeck, Box 97, 12 Fares St., Waldeck SK S0H 4J0. A notice of appeal, accompanied by a $150 appeal fee which will be returned if the appeal is successful, must be filed with the Secretary of the Board of Revision, Nicolle Hoskins, Box 149, Meota SK S0M 1X0, by the 11th day of June, 2026.

Dated this 22nd day of May, 2026.

Sherry Kinney,
Assessor.

NOTICE TO ADVERTISERS

PLEASE NOTE: The deadline for submissions to *The Saskatchewan Gazette* is 5 p.m. on the Friday preceding the week of publication. If a holiday occurs within the week of publication, the deadline is 5 p.m. of the Thursday preceding the week of publication. Please allow yourself at least one full week to ensure mail delivery of Gazette submissions. Publication of any material received late will be delayed until the following week's issue.

All material for publication in *The Saskatchewan Gazette* must be submitted electronically (MS Word or WordPerfect) accompanied by a signed hard copy to the Office of the King's Printer, Ministry of Justice, B19-3085 Albert St., Regina SK S4S 0B1, tel. (306)787-6948, or by E-mail: **gazette@gov.sk.ca**.

Each document or disk must be complete in the form required for publication and must be separate from the covering letter. Signatures on all documents must be typewritten or clearly printed immediately below the written signatures.

Prepayment is required for ALL notices placed in *The Saskatchewan Gazette* by non-government clients. Cheques or money orders must be made payable to the Minister of Finance. Please include the GST in addition to regular charges at the rate of 5% each for those items listed below under "GST Payable".

The minimum charge for publication of notices not specified below is $16.00 for each notice, which sum shall accompany the material when forwarded for publication.

The following are minimum rates for advertising in *The Saskatchewan Gazette*:

GST Payable

Notices under *The Insurance Act*	Two issues	$35.00
Notice of Intention to Apply for a Private Bill	Two issues	40.00
Notice of Sale and Auction	One issue	30.00
Notice of Sale of Unclaimed Shipments	One issue	20.00
Notices under *The Tax Enforcement Act*	Five parcels or less, for a minimum charge of	20.00
	(Additional parcels are $0.75 each; metes and bounds descriptions are $3.50 each)	

GST Exempt

Notices under *The Companies Winding Up Act*	Two issues	$35.00
Notices under *The Traffic Safety Act** or *The Commercial Liens Act* (Vehicle Auctions)	One issue	$20.00

*Please note that Auctioneers acting pursuant to *The Traffic Safety Act* must be licensed under *The Auctioneers Act*.

Notices re: Assessment Rolls (Municipal)	One issue	$30.00

One copy of your submission as it appeared in *The Saskatchewan Gazette* is mailed to government advertisers who are invoiced. With prepayment, a copy of your submission is available on request from the Office of the King's Printer.

Subscriptions

Yearly subscription rate to *The Saskatchewan Gazette* (Paper Copy)	Payable in advance	$125.00
Shipping charge per issue		$5.00

AVIS AUX ANNONCEURS

SACHEZ QUE: La date de tombée pour les soumissions à la *Gazette de la Saskatchewan* est le vendredi à 5 p.m., précédant la semaine de la parution. En cas de jour férié à l'intérieur de la semaine de parution, la date de tombée sera remise un jour avant, soit le jeudi à 5 p.m. Pour les envois de soumissions à la Gazette par la poste, veuillez prévoir une semaine au complet. La parution de tout matériel reçu en retard sera remise au numéro de la semaine suivante.

Tous les documents qui paraîtront dans la *Gazette de la Saskatchewan* doivent être soumis électroniquement (MS Word ou WordPerfect) et accompagnés d'une copie papier signée et envoyée au bureau de l'Imprimeur du Roi, ministère de la Justice de la Saskatchewan, B19-3085, rue Albert, Regina SK S4S 0B1, tél. 306-787-6948, ou par courriel: **gazette@gov.sk.ca.**

Chaque document ou disquette doit être complet, conformément aux normes de parution, et doit être séparé de la lettre d'accompagnement. Les signatures sur les documents doivent être dactylographiées ou écrites lisiblement en lettres moulées et doivent apparaître immédiatement en dessous de la signature écrite.

Le paiement d'avance est exigé pour TOUS les avis placés dans la *Gazette de la Saskatchewan* par les clients non gouvernementaux. Les chèques ou les mandats doivent être établis à l'ordre du ministère des finances de la Saskatchewan. Veuillez y inclure la TPS en plus des tarifs réguliers au taux de 5 % pour chaque article cité ci-dessous dans la catégorie « soumis à la TPS.

Le prix minimal pour la parution d'avis non inclus dans la liste ci-dessous, est de 16 $ par avis. Le paiement devra accompagner le matériel envoyé aux fins de parution.

Voici les tarifs minimum pour les publications d'annonces dans la *Gazette de la Saskatchewan*:

Soumis à la TPS

Avis en vertu de la *Insurance Act*	Deux numéros	35$
Avis d'intention de demander l'adoption d'un projet de loi d'intérêt privé	Deux numéros	40$
Avis de vente aux enchères	Un numéro	30$
Avis de vente de marchandises non réclamées	Un numéro	20$
Avis en vertu de la *Tax Enforcement Act*	Cinq parcelles ou moins, pour un prix minimal de (Les parcelles supplémentaires sont au prix de 0,75 $ chacune; les descriptions par mesurage et délimitation coûtent 3,50$ chacune.)	20$

Exempts de TPS

Avis en vertu de la *Companies Winding Up Act*	Deux numéros	35$
Avis en vertu de la *Traffic Safety Act** or *ou Loi sur les privilèges à base commerciale*(Encans de véhicules)	Un numéro	20$

*Veuillez noter que les encanteurs qui agissent en vertu de la *Traffic Safety Act* doivent détenir une licence conformément à la *Auctioneers Act*.

Avis au sujet du rôle d'évaluation (Municipal)	Un numéro	30$

Un exemplaire de votre soumission, telle que parue dans la *Gazette de la Saskatchewan*, est envoyé aux gouvernements qui ont placé une annonce facturée. Si vous payez à l'avance, un exemplaire de votre soumission est disponible sur demande auprès du bureau de l'Imprimeur du Roi.

Abonnement

Tarif d'abonnement annuel à la *Gazette de la Saskatchewan* (copie papier)	Payable à l'avance	125$
Frais de livraison par numéro		5$

FOR INFORMATION CONTACT THE OFFICE OF THE KING'S PRINTER AT/ POUR OBTENIR DES RENSEIGNEMENTS, COMMUNIQUEZ AVEC LE BUREAU DE L'IMPRIMEUR DU ROI AU:

Name/Nom:	Title/Titre:	Telephone/ Téléphone:
Marilyn Lustig-McEwen	King's Printer	(306) 787-9345
Duane Alan Cook	Senior Legislative Editor	(306) 787-9062
Kris Stratton	Legislative Editor	(306) 787-9151
Kaden Schmidt	Communications Designer	(306) 787-2369
Charlotte Matisz	Acts & Publications Orders, Accounts Receivable	(306) 787-6894

. . . or call toll free in Saskatchewan 1-800-226-7302/
ou en Saskatchewan, composez sans frais le 1-800-226-7302

The Office of the King's Printer counter service is open regular hours, 8 am to noon, 1 to 5 pm, Monday to Friday. Please ring doorbell for service.

Should you require a publication for pick up or have a delivery for our office, please call 306-787-6894, toll free in Saskatchewan 1-800-226-7302 or email publications@gov.sk.ca and a staff member will assist you.

Thank you for your continued patronage.

Les heures normales d'ouverture du service au comptoir de l'Imprimeur du Roi sont du lundi au vendredi, de 8 h à midi et de 13 h à 17 h. Veuillez sonner à la porte pour être servi.

Pour ramasser une publication ou effectuer une livraison à notre bureau, veuillez composer le 306-787-6894, ou le 1-800-226-7302 sans frais en Saskatchewan ou encore envoyer un courriel à publications@gov.sk.ca et un membre du personnel vous aidera.

Nous vous remercions de continuer d'utiliser nos services.

BBB

Member of the *Better Business Bureau of Saskatchewan* since 2003

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MUNICIPAL PUBLISHING

We are pleased to offer a Gazette and Publications Centre service to you with respect to municipal bylaws and other information online. We have had a great working relationship with municipalities for many years for assessment notices and meeting your legislation needs. With the introduction of Bill 43 - *The Municipalities Modernization and Red Tape Reduction Act*, Office of the King's Printer can help you prepare for and meet the legislative requirement of publishing bylaws in a downloadable format on a website available to the public in advance of the September 1, 2028 deadline.

By preparing for the new municipal publishing rules, this is an opportunity for all municipalities to satisfy their current publishing requirements as well as start the process to publish on a public website, Publications Centre. The Gazette, which is and has been a permanent and official publication since 1905, qualifies as a weekly public newspaper and is the only publication for notices whose jurisdiction is the entire Province of Saskatchewan. Publications Centre is a permanent solution for municipal publishing on the Internet and will always have the highest standards of security, accessibility and availability from the official publisher of Government of Saskatchewan Acts and regulations and Rules of Court.

Office of the King's Printer can further provide print copies of your bylaws and other information to constituents using our established ecommerce should anyone want a print copy.

To further discuss how our office can support you and specific pricing as well as timelines for publication, please contact us at:

Office of the King's Printer
Phone: (306) 787-6894
Toll Free: 1.800.226.7302
Email: publications@gov.sk.ca

Our team is here to help. Contact us with any questions or when you would like to get started.

Office of the King's Printer

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