

1978

## CHAPTER 6

An Act respecting the Certified General Accountants Association of Saskatchewan

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(Assented to May 26, 1978]

### SHORT TITLE

#### Short title

1 This Act may be cited as *The Certified General Accountants Act, 1978*.

S.S. 1978, c.6, s.1.

## INTERPRETATION

**Interpretation**

**2** In this Act:

**“association”**

(a) **“association”** means the Certified General Accountants Association of Saskatchewan;

**“board”**

(b) **“board”** means the board of governors mentioned in section 9;

**“bylaw”**

(c) **“bylaw”** means a bylaw of the association;

**“member”**

(d) **“member”** means a person who is an associate or fellow member of the association under the provisions of this Act;

**“secretary”**

(e) **“secretary”** means the secretary of the association.

S.S. 1978, c.6, s.2.

## ASSOCIATION

**Incorporation**

**3** The Certified General Accountants Association of Saskatchewan is hereby established as a body corporate.

S.S. 1978, c.6, s.3.

**Composition of association**

**4** The membership of the association shall consist of those persons who are members of the association when this Act comes into force and any other persons who may subsequently become members.

S.S. 1978, c.6, s.4.

**Head office of association**

**5(1)** The head office of the association shall be located in the province and, for the time being, shall be located at the office of the secretary until the association decides in general meeting upon the permanent situation of the head office.

(2) The association in general meeting may change the location of the head office.

S.S. 1978, c.6, s.5.

**Objects and powers of association**

**6** The association may:

(a) promote and increase the knowledge, skill and proficiency of its members in all things relating to the business or profession of accountancy;

(b) prescribe rules and regulations respecting the admission of persons as members;

- (c) subject to section 15, prescribe rules and regulations respecting articulated clerks or student members and, without limiting the generality of the foregoing, establish classes, lectures and examinations and prescribe tests of competency, fitness and moral character that it considers necessary;
- (d) make arrangements or agreements with any university, college, association or institute for the use of any library, museum or property belonging to that body or under its control, in order that any of the educational objects of the association may be better achieved, and from time to time rescind, alter or vary any such arrangement or agreement;
- (e) grant diplomas or annual licences to members;
- (f) charge to and collect from members, from persons applying to become members and from articulated clerks and student members any entrance fees or annual fees or dues that may be provided for in the bylaws.

S.S. 1978, c.6, s.6.

#### **Real estate and investments**

- 7(1) The association may purchase, lease, take, hold or otherwise acquire any goods, chattels, lands, tenements and hereditaments, or any real estate or personal property whatever, or any interest therein, that it may from time to time consider necessary or convenient for its purposes, and may sell, mortgage, lease or otherwise dispose of any of that property or any such interest, but the association shall not trade or deal in lands or any interest therein.
- (2) The association may apply moneys derived from fees, dues, voluntary contributions or donations or other income towards its maintenance and purposes.
- (3) The association may invest any of its funds in any investments in which trustees are authorized to invest under *The Trustee Act*.

S.S. 1978, c.6, s.7.

#### **Meetings of association**

- 8(1) Any general or special meeting of the association shall be called and held in accordance with the bylaws.
- (2) An annual general meeting shall be held once in each year, at any time and place that may be fixed by the bylaws, for the purposes of electing the board and transacting any business that may be brought before the meeting.
- (3) If the annual general meeting is not held at the time appointed, it may be held subsequently under a bylaw passed for that purpose.
- (4) The retiring officers of the association and the retiring members of the board shall continue to act until their successors have been duly appointed.

S.S. 1978, c.6, s.8.

## BOARD OF GOVERNORS

**Board**

9(1) The affairs and business of the association shall be managed by a board of governors consisting of at least five but not more than fifteen members of the association, as may be provided for in the bylaws.

(2) Only members resident in the province shall be eligible for election as members of the board and at least two-thirds of the members of the board shall be practising as certified general accountants within the province.

(3) For the purposes of the election of members to the board, the board shall have the power to determine which members of the association are practising as certified general accountants within the province.

(4) Members of the board shall be elected in accordance with the provisions of this Act and the bylaws.

(5) The board shall elect, from among its members, a president and one or more vice-presidents.

(6) The board shall appoint a secretary and a treasurer, or a secretary treasurer, and shall appoint any other officers that may be provided for in the bylaws.

(7) Any vacancy that may occur on the board or among the officers of the association, by reason of death or otherwise, in the interval between two annual general meetings may be filled by the board, and any person appointed to fill a vacancy shall hold office until the next annual general meeting at which time he may, subject to this Act and the bylaws, stand for election.

S.S. 1978, c.6, s.9.

**Existing officers and bylaws, etc., continued**

10 The present board and officers of the Certified General Accountants Association of Saskatchewan are hereby continued in office until their successors are appointed in accordance with the provisions of this Act and the bylaws, and the existing bylaws, rules and regulations of the association are continued until they are repealed, amended or varied pursuant to the provisions of this Act.

S.S. 1978, c.6, s.10.

**General powers of board**

11(1) Subject to the other provisions of this Act and to the bylaws, and to any regulations made by the association in general meeting that are not inconsistent with this Act or the bylaws, the board may exercise all the powers and do all the acts and things that the association is, by this Act or otherwise, authorized to exercise and do, and that are not by this Act, the bylaws or any regulations made by the association directed or required to be exercised or done by the association in general meeting.

(2) No regulation made by the board in the exercise of its powers mentioned in subsection (1) shall invalidate any prior act of the board that would have been valid if the regulation had not been made.

S.S. 1978, c.6, s.11.

**Bylaws**

12(1) The board may pass bylaws for the government of members and for the carrying out of the objects of the association and may repeal, vary, amend or re-enact bylaws, but every bylaw passed by the board and every repeal, amendment, variation or re-enactment of a bylaw made by the board, unless in the meantime confirmed at a special meeting of the association, shall have effect only until the next annual general meeting of the association and, in default of confirmation at that meeting, shall, at and from that time, cease to have effect.

(2) In addition to the powers of the board mentioned in subsection (1), the association in general meeting may make, repeal, amend, vary or re-enact bylaws for any of the purposes mentioned in this section.

S.S. 1978, c.6, s.12.

**Tariff of fees**

13(1) The board may, where the approval of two-thirds of its members is obtained, adopt or amend a tariff of fees and charges.

(2) A member may charge for his services in accordance with the tariff mentioned in subsection (1).

S.S. 1978, c.6, s.13.

**MEMBERSHIP****Classes and rights of members**

14(1) The membership of the association shall consist of two classes, namely, associate members and fellow members.

(2) The association may, by bylaw, provide for:

- (a) honorary membership;
- (b) life membership;
- (c) student membership;
- (d) articulated clerk membership;

in the association and provide for the qualification, appointment and privileges of such membership, and all matters incidental or relating thereto.

(3) Every member shall have the right, during the continuance of his membership, to use the designation "Certified General Accountant" and may use after his name the initials "C.G.A." and, in the case of a fellow member, the initials "F.C.G.A." signifying "Fellow of the Certified General Accountants Association" and, in the case of an associate member, the initials "A.C.G.A." signifying "Associate of the Certified General Accountants Association".

S.S. 1978, c.6, s.14.

**Examinations**

**15(1)** Any examinations of student members shall be under the control of The University of Saskatchewan or The University of Regina, as the case may require.

(2) The senate of The University of Saskatchewan or The University of Regina, as the case may be, may, after consultation with the board:

(a) appoint a board of examiners to examine any candidates; and

(b) make regulations respecting the conduct of any examinations and prescribing the fees payable by candidates.

(3) The registrar of The University of Saskatchewan or The University of Regina, as the case may be, shall report the results of all examinations to the secretary.

S.S. 1978, c.6, s.15.

**REGISTER****Register**

**16(1)** The board shall cause to be kept by the secretary a register containing, in alphabetical order, the names of all members in good standing, and only those members whose names are entered in the register shall be entitled to the privileges of membership in the association.

(2) The register shall be open for inspection free of charge by any person at all times during the regular business hours of the association.

(3) The secretary shall, when directed to do so by the board, amend the register by:

(a) striking out the names of all persons who have been expelled or have otherwise ceased to be members in good standing; and

(b) adding to the register, or reinstating, the names of persons who have become members in good standing.

(4) A certificate purporting to be signed by the secretary and stating that a person was or was not named in the register as a member in good standing at a particular time is, without proof of the office or signature of the secretary, admissible in any action, proceeding or prosecution as *prima facie* proof of the facts stated in the certificate.

S.S. 1978, c.6, s.16.

**Liability of members**

**17** No member shall be personally liable for any debt of the association beyond the amount of his unpaid fees or dues.

S.S. 1978, c.6, s.17.

**No claims on death or withdrawal**

**18** The interest of a member in, or the claim of a member against, the funds and property of the association shall cease and determine upon his death, and shall cease and determine during his lifetime if he ceases to be a member.

S.S. 1978, c.6, s.18.

## DISCIPLINE

**Powers of expulsion, etc.**

**19(1)** The board may expel, suspend or otherwise discipline a member who has been found guilty of misconduct, unprofessional conduct, violation of the bylaws, rules or regulations of the association or conduct unbecoming to a member.

(2) Unprofessional conduct, misconduct or conduct unbecoming to a member shall be a question of fact for the sole and final determination of the board or the discipline committee mentioned in section 26.

(3) Any matter, conduct or thing that, in the opinion of the board, or of the discipline committee mentioned in section 26, is contrary to the best interests of the public or the profession, or tends to harm the standing of the profession, shall be unprofessional conduct or conduct unbecoming to a member within the meaning of this section.

S.S. 1978, c.6, s.19.

**Inquiry by board**

**20** The board may, on its own motion or on the written application of any person, inquire into and determine any complaint against a member where it is in substance alleged, or the board has reasonable grounds to believe, that the member is guilty of anything for which he is liable to be expelled, suspended or disciplined in accordance with the provisions of this Act.

S.S. 1978, c.6, s.20.

**Legal and other assistance**

**21** The board may employ, at the expense of the association, any legal or other assistance it considers necessary in the execution of its duties under this Act and each party directly concerned in an inquiry pursuant to section 20 may, at his own expense, be represented before the association by counsel.

S.S. 1978, c.6, s.21.

**Notice of inquiry**

**22(1)** The board shall, at least two weeks prior to the day on which an inquiry is held pursuant to section 20, serve a notice upon the person whose conduct is the subject of inquiry.

(2) The notice mentioned in subsection (1) shall:

(a) contain or be accompanied by a copy of the charges made against the person whose conduct is the subject of inquiry or a statement of the subject matter of the inquiry;

(b) specify the time and place for the holding of the inquiry; and

(c) be signed by the president, vice-president or secretary of the association.

S.S. 1978, c.6, s.22.

**Service of notice and documents**

**23(1)** Service of any notice or document required by the provisions of this Act, or by any bylaw, rule or regulation made under this Act, may be effected by registered letter addressed to the last known place of residence or business of the person to be served and mailed at least twenty-one days before the day fixed for holding the inquiry, and proof that the letter was so addressed and mailed shall be proof of service.

(2) Service of a notice or other document pursuant to subsection (1) may be proved by an affidavit or statutory declaration of the person effecting service and there shall be exhibited to the affidavit or statutory declaration a copy of the notice or other document.

S.S. 1978, c.6, s.23.

**Evidence on inquiry**

**24(1)** For the purposes of an inquiry mentioned in section 20, the board may take evidence under oath, which the president or vice-president or other person presiding at the inquiry may administer, and there shall be full right to examine, cross-examine and re-examine all witnesses called and to adduce evidence in defence and reply.

(2) For the purpose of procuring the attendance and evidence of witnesses before the board and the production of books, papers and other documents, a local registrar of the Court of Queen's Bench shall:

- (a) upon the application of a party to the inquiry, a member of the board or the secretary; and
- (b) upon payment of the fees prescribed by The Queen's Bench Rules;

issue a writ of *subpoena ad testificandum* or *subpoena duces tecum*, and the proceedings and penalties in the case of disobedience to such a writ shall be the same as in civil cases in the Court of Queen's Bench.

(3) The board may proceed and act upon affidavit evidence, either as to the whole case or as to any particular fact:

- (a) with the written consent of the person whose conduct is the subject of inquiry; or
- (b) in an inquiry held pursuant to section 25.

S.S. 1978, c.6, s.24.

**Non-attendance of accused**

**25** Where a person whose conduct is the subject of inquiry fails to attend the inquiry, the board may, upon proof of service of the notice mentioned in section 22, proceed with the inquiry and take any action authorized under this Act without any further notice to that person.

S.S. 1978, c.6, s.25.

**Discipline committee**

**26(1)** The association may, by bylaw, provide that any of the disciplinary powers of the board may be conferred upon and exercised by a discipline committee.

(2) The discipline committee shall be constituted and appointed in a manner that may be provided in the bylaws.

S.S. 1978, c.6, s.26.



**Conviction under *Criminal Code***

**27** The board may, by resolution, expel from the association, without further inquiry, any member who has been convicted of an indictable offence under the *Criminal Code*.

S.S. 1978, c.6, s.27.

**Appeal**

**28(1)** A person who has been disciplined, suspended or expelled under the provisions of this Act may appeal from a decision of the board or the discipline committee to a judge of the Court of Queen's Bench in chambers at any time within three months from the date of the decision, and the judge may, upon the hearing of the appeal, make any order:

- (a) confirming, amending or reversing the decision of the board or discipline committee;
- (b) directing further inquiries by the board or discipline committee;
- (c) respecting costs;

that he considers just.

(2) The appeal mentioned in subsection (1) shall be by motion, notice of which shall be served upon the secretary at least three weeks before the time fixed for hearing the appeal, and shall be founded upon a copy of the proceedings before the board or discipline committee, the evidence taken and the order of the board or discipline committee in the matter, certified by the secretary, and the secretary shall, upon the request of a person desiring to appeal and upon payment of the proper costs and charges therefor, furnish that person with a certified copy of all proceedings, reports, orders and papers upon which the board or discipline committee has acted in making the decision complained of.

S.S. 1978, c.6, s.28.

**Discipline of articled clerks and students**

**29** Where it is in substance alleged that an articled clerk or student member has been guilty of misconduct, unprofessional conduct, violation of the bylaws, rules or regulations of the association or conduct unbecoming to an articled clerk or student member, all the provisions of this Act with respect to holding inquiries, suspension, expulsion, reinstatement and appeals apply, *mutatis mutandis*.

S.S. 1978, c.6, s.29.

**Effect of expulsion or suspension**

**30(1)** Where a member is expelled from the association under this Act, all his rights and privileges as a member shall cease.

(2) Where a member is suspended from the association under this Act, he shall, during the period of his suspension, possess no rights or privileges as a member.

S.S. 1978, c.6, s.30.

**Reinstatement**

**31(1)** A member who has been expelled or suspended under this Act may apply to the board for reinstatement.

(2) Where the board receives an application under subsection (1) and where, in its opinion, the facts and the subsequent conduct of the member warrant, the board may order that the member be reinstated on any terms it considers appropriate, and, where such an order is made, the member shall be reinstated in accordance with the terms of that order.

S.S. 1978, c.6, s.31.

## GENERAL

### No action against association, board or discipline committee

**32** No action lies against the association, the board or the discipline committee, or a member of the board or discipline committee or any officer of the association, for any proceedings taken in good faith or orders made or enforced under the disciplinary provisions of this Act or under the bylaws, rules or regulations of the association.

S.S. 1978, c.6, s.32.

### Protection of the public

**33(1)** Subject to subsection (2), no person shall be entitled to take or use the designation “Certified General Accountant” or the initials “A.C.G.A.”, “F.C.G.A.” or “C.G.A.”, either alone or in combination with other letters or words, or any name, title, initials or description implying that he is a certified general accountant, unless he is a member in good standing and registered as such.

(2) A firm of certified general accountants, whose head office is outside the province but which maintains an office and practice within the province, shall be entitled to take and use the designation “Certified General Accountant” and the initials “C.G.A.” and to practise as such where any one member of the firm is a member of the association and where the office or offices of the firm in the province are under the direct supervision of a member of the association resident in the province.

(3) Every person who contravenes any of the provisions of subsection (1) is guilty of an offence and liable on summary conviction to a fine of not more than \$100 and is liable for costs.

S.S. 1978, c.6, s.33.

### Institution of proceedings

**34** The board may institute or authorize the institution of any proceedings under this Act.

S.S. 1978, c.6, s.34.

### Limitation of actions

**35** No member is liable to an action for negligence by reason of professional services requested or rendered unless the action is commenced within three years from the date that the member ceased to be employed in a professional capacity by the person who alleges such negligence, but nothing in this section shall extend the period within which the action might have been brought under *The Limitation of Actions Act* if this section had not been enacted.

S.S. 1978, c.6, s.35.

**Rights of non-members**

**36** Nothing in this Act affects or interferes with the right of any person who is not a member to practise as an accountant in the province.

S.S. 1978, c.6, s.36.

**Bylaws, rules and regulations to be filed with Provincial Secretary**

**37(1)** The association shall file with the Provincial Secretary two copies, certified by the secretary to be true copies, of:

- (a) all bylaws, rules and regulations made under this Act;
- (b) all amendments made to such bylaws, rules and regulations;

within thirty days after they are made.

(2) Where the association adopts a code of ethics governing its members, and subscription thereto or observance thereof is a condition of membership, the code of ethics is, for the purposes of this section and sections 38 to 41, deemed to be a bylaw.

S.S. 1978, c.6, s.37.

**Effective date of bylaws, etc.**

**38** All bylaws, rules, regulations and amendments made after this Act comes into force shall take effect upon the making thereof or on a date stated therein for the purpose.

S.S. 1978, c.6, s.38.

**Effect of failure to file bylaw, etc.**

**39** Failure to file any bylaw, rule, regulation or amendment as required by section 37 shall render the bylaw, rule, regulation or amendment ineffective on and from the day upon which the time allowed for filing it expires and it shall be deemed to have been revoked.

S.S. 1978, c.6, s.39.

**Review by Legislative Assembly**

**40(1)** One copy of every bylaw, rule, regulation and amendment filed with the Provincial Secretary pursuant to section 37 shall, in accordance with *The Tabling of Documents Act, 1973*, be laid before the Legislative Assembly.

(2) Where any bylaw, rule, regulation or amendment laid before the Legislative Assembly is found by the Assembly to be beyond the powers delegated by the Legislature or in any way prejudicial to the public interest, that bylaw, rule, regulation or amendment shall thereupon cease to have any effect and shall be deemed to have been revoked.

S.S. 1978, c.6, s.40.

**Record of revocation and notification to association**

**41(1)** Where it appears from any Votes and Proceedings of the Legislative Assembly that any bylaw, rule, regulation or amendment has ceased to have effect, the Clerk of the Legislative Assembly shall immediately forward two copies of the Votes and Proceedings to the Deputy Provincial Secretary and shall advise him that the copies are forwarded pursuant to this subsection.

(2) Upon receipt of the copies mentioned in subsection (1), the Deputy Provincial Secretary shall file one of the copies with the bylaw, rule, regulation or amendment to which it relates and shall immediately forward the other copy to the association and shall advise the association that the copy is forwarded pursuant to this subsection.

S.S. 1978, c.6, s.41.

**Lists of members, etc., to be filed with Provincial Secretary**

**42** The association shall, before the first day of February in each year, file with the Provincial Secretary a return, certified by the secretary to be correct, showing:

- (a) the names and addresses and dates of admission to membership in the association of all persons who became members during the preceding year;
- (b) the names of all persons who were suspended or dismissed or otherwise ceased to be members in good standing during that year;
- (c) the names of all persons who were reinstated as members during that year; and
- (d) any known changes in the addresses of members.

S.S. 1978, c.6, s.42.

**Additions to and alterations in list filed in department**

**43** Upon receipt of the return required by section 42, the Provincial Secretary shall cause the list of certified general accountants on file in his department to be amended by the addition or insertion of appropriate entries in accordance with the information contained in the return.

S.S. 1978, c.6, s.43.

**Report to Minister of Finance where application for admission refused**

**44** Where an application for reinstatement or for admission to membership in the association or for admission as an articulated clerk or student member is made in compliance with this Act and the bylaws, rules and regulations of the association and is refused, the association shall, within seven days from the date of refusal, forward by registered mail to the Minister of Finance a report stating the circumstances and the reasons for the refusal.

S.S. 1978, c.6, s.44.

**Discipline**

**45(1)** Where the board or discipline committee suspends or dismisses a member, articulated clerk or student member, the association shall, within fourteen days from the date of suspension or dismissal, forward by registered mail to the Minister of Finance:

- (a) a copy of the complaint, certified by the secretary to be a true copy;
- (b) any report upon the conduct of the person suspended or dismissed; and
- (c) the order of the board or discipline committee;

and shall furnish the Minister of Finance with any relevant information that he may require.

- (2) Where the Minister of Finance is of the opinion that the suspension or dismissal is unjust or contrary to the public interest, he may:
- (a) request the board or discipline committee to reconsider the case and its finding;
  - (b) if the board or discipline committee and the person whose conduct is under inquiry agree, appoint a board of arbitration, consisting of one person nominated by the board, one person nominated by the person whose conduct is the subject of inquiry and one person nominated by the Lieutenant Governor in Council, to review or rehear the case and render a decision thereon; or
  - (c) institute an appeal to a judge of the Court of Queen's Bench in chambers.
- (3) Nothing in this section shall prejudice any right of appeal conferred by this Act.

S.S. 1978, c.6, s.45.

#### Students

**46(1)** Until the board adopts, by bylaw, a standard form or standard articles of indenture applicable to all student members employed by members, the Minister of Finance may, by his authorized representative, make periodical inspections and inquiries with respect to the conditions of employment of those students, for the protection of their interests and the public interest, and for those purposes may recommend to the board any appropriate action that he considers advisable, and the association shall, before the first day of February in each year, file with the Provincial Secretary a return, certified by the secretary to be correct, showing:

- (a) the names and addresses and dates of admission of all persons admitted as articled clerks or student members during the preceding year;
  - (b) the names of all articled clerks and student members who were suspended or dismissed or otherwise ceased to be in good standing during that year;
  - (c) the names of all persons who were reinstated as articled clerks and student members during that year; and
  - (d) any known changes in the addresses of articled clerks and student members.
- (2) Upon receipt of the return mentioned in subsection (1), the Provincial Secretary shall cause the list of persons admitted as articled clerks or student members on file in his department to be amended by the addition or insertion of appropriate entries in accordance with the information contained in the return.

S.S. 1978, c.6, s.46.

FOR HISTORICAL REFERENCE ONLY