

YUKON BYLAWS

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BYLAWS OF THE CHARTERED PROFESSIONAL ACCOUNTANTS OF YUKON

PART 1 - DEFINITIONS

Definitions

100 In these bylaws and the regulations, unless the context requires a contrary meaning:

“**Act**” means the *Chartered Professional Accountants Act*, S.Y. 2016, c. 8;

“**authorized practising office**” means a practising office of a registered firm that is approved for public practice under Bylaw 904(1);

“**BC CPA member**” means a chartered professional accountant member of CPABC;

“**BIA**” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;

“**board**” means the board of CPA Yukon established under section 5 of the Act;

“**board chair**” means the chair of the board elected under section 7(1)(a)(i) of the Act;

“**board vice chair**” means the vice chair of the board elected under section 7(1)(a)(ii) of the Act;

“**CA Yukon**” means the Institute of Chartered Accountants of the Yukon under the former CA Act;

“**CGA Yukon**” means the Certified General Accountants Association of Yukon under the former CGA Act;

“**CMA Yukon**” means the Certified Management Accountants Society of Yukon under the former CMA Act;

“**CPABC**” means the Organization of Chartered Professional Accountants of British Columbia;

“**CPA Canada**” means the Chartered Professional Accountants of Canada;

“**CPA Canada Handbook**” means the *CPA Canada Handbook* published by CPA Canada, as amended from time to time;

“**CPA member**” means a chartered professional accountant member of CPA Yukon in the class of members established under section 9(a) of the Act;

“**CPA PEP**” means the CPA Professional Education Program established by CPA Yukon under section 17(1)(a) of the Act;

“**CPA Professional Program**” means the new CPA professional program to be established by CPA Yukon in or after 2027 under section 17(1)(a) of the Act, and includes all applicable

education, examination and experience requirements for students in that program;

“CPA Yukon” means the Chartered Professional Accountants of Yukon established under the Act;

“former CA Act” means the *Chartered Accountants Act*, R.S.Y. 2002, c. 29;

“former CGA Act” means the *Certified General Accountants Act*, R.S.Y. 2002, c. 26;

“former CMA Act” means the *Certified Management Accountants Act*, R.S.Y. 2002, c. 27;

“in good standing” means, in respect of a member of CPA Yukon, that the member holds current membership that is not suspended and has not been cancelled under the Act;

“insolvency proceeding” means

- (a) a proposal or notice of intention to make a proposal under the *BIA*, or
- (b) another proceeding seeking reorganization, readjustment, restructuring, composition, or similar relief for insolvent debtors under any law of Canada, or other applicable law;

“legacy body” means CGA Yukon, CA Yukon or CMA Yukon;

“legacy CA education program” means the educational program established by CA Yukon before the transition date for the education and training of chartered accountants;

“legacy CA member” means a CPA member of CPA Yukon who was

- (a) a member of CA Yukon or a provincial CA body before the transition date,
- (b) admitted as a CPA member under former Bylaw 501(3) based on successful completion of a legacy CA education program,
- (c) admitted as a CPA member under Bylaw 501(5) or (7) based on current or former membership in a provincial CA body, or current or former membership in a provincial CPA body as the equivalent of a legacy CA member, or
- (d) admitted as a CPA member under former Bylaw 501(9) based on having attained a standard of education, training and experience substantially equivalent to the admission requirements for applicants under former Bylaw 501(3) who had successfully completed a legacy CA education program;

“legacy CGA education program” means the educational program established by CGA Yukon before the transition date for the education and training of certified general accountants;

“legacy CGA member” means a CPA member of CPA Yukon who was

- (a) a member (other than a student member) of CGA Yukon or a provincial CGA body before the transition date,
- (b) admitted as a CPA member under former Bylaw 501(3) based on successful completion of a legacy CGA education program,

- (c) admitted as a CPA member under Bylaw 501(5) or (7) based on current or former membership in a provincial CGA body, or current or former membership in a provincial CPA body as the equivalent of a legacy CGA member, or
- (d) admitted as a CPA member under former Bylaw 501(9) based on having attained a standard of education, training and experience substantially equivalent to the admission requirements for applicants under former Bylaw 501(3) who had successfully completed a legacy CGA education program;

“legacy CMA education program” means the educational program established by CMA Yukon before the transition date for the education and training of certified management accountants;

“legacy CMA member” means a CPA member of CPA Yukon who was

- (a) a registered member of CMA Yukon or a provincial CMA body before the transition date,
- (b) admitted as a CPA member under former Bylaw 501(3) based on successful completion of a legacy CMA education program,
- (c) admitted as a CPA member under Bylaw 501(5) or (7) based on current or former membership in a provincial CMA body, or current or former membership in a provincial CPA body as the equivalent of a legacy CMA member, or
- (d) admitted as a CPA member under former Bylaw 501(9) based on having attained a standard of education, training and experience substantially equivalent to the admission requirements for applicants under former Bylaw 501(3) who had successfully completed a legacy CMA education program;

“legacy education program” means a legacy CA education program, a legacy CGA education program or a legacy CMA education program;

“other governing body” or **“another governing body”** means a body responsible for admission, licensing, registration, investigation or discipline of members of any profession or occupation inside or outside Canada, other than a provincial CPA body;

“other regulated services” means any services not constituting public accounting services that are included in the following:

- (a) providing an accounting service involving summarization, analysis, advice, counsel or interpretation, other than an accounting service that is part of but incidental to the provider's primary occupation which is not accounting;
- (b) providing a forensic accounting, financial investigation or financial litigation support service;
- (c) providing advice, counsel or interpretation with respect to taxation matters;
- (d) preparing a tax return or other statutory information filing;
- (e) any other services described in the regulations;

“Partnership and Business Names Act” means the *Partnership and Business Names Act*, R.S.Y. 2002, c. 166;

“practising office” means an office of a firm from which any CPA member provides services to the public that are included in public practice;

“pre-approved training office” means

- (a) an authorized practising office, or
- (b) another office described in Bylaws 403(1)(b) to (d)

that is pre-approved for the education and training of students under Bylaw 403;

“provincial CA body” means a former body of chartered accountants that was incorporated by an enactment corresponding to the Act or the former CA Act in

- (a) a province or territory of Canada, other than Yukon, or
- (b) Bermuda;

“provincial CGA body” means a former body of certified general accountants that was incorporated by an enactment corresponding to the Act or the former CGA Act in a province or territory of Canada, other than Yukon;

“provincial CMA body” means a former body of certified management accountants that was incorporated by an enactment corresponding to the Act or the former CMA Act in a province or territory of Canada, other than Yukon;

“provincial CPA body” means a body of chartered professional accountants incorporated by an enactment corresponding to the Act in

- (a) a province or territory of Canada, other than Yukon, or
- (b) Bermuda;

“provincial legacy body” means a provincial CGA body, a provincial CA body or a provincial CMA body;

“public accounting services” means any services included in the following:

- (a) performing an audit, review or other assurance engagement governed by standards of professional practice published by CPA Canada or corresponding standards established in a jurisdiction outside Canada, or issuing an auditor’s report, a review engagement report or another assurance report in accordance with such standards;
- (b) issuing any other certification, declaration, opinion or report with respect to the application of financial reporting and accounting standards published by CPA Canada or other Canadian standards published by CPA Canada, or corresponding standards established in a jurisdiction outside Canada;
- (c) performing a compilation engagement;

“public practice” means providing or offering to provide public accounting services or other regulated services to the public;

“public representative” means a person who is not a member or a student, or a member or a student of a provincial CPA body;

“regulations” means the bylaw regulations approved by the board under these bylaws and section 56(4)(c)(i) of the Act;

“Rules of Professional Conduct” or **“Rules”** means the Rules of Professional Conduct of CPABC, including the Preamble thereto, adopted by CPA Yukon under Bylaw 1300;

“transition date” means July 18, 2016;

“trust agreement” means any agreement between a member or registered firm and another person governing the handling and administration of trust funds, including but not limited to an agreement establishing

- (a) a legal trust for which the member or registered firm is the trustee, or
- (b) any other relationship whereby the member or registered firm receives trust funds;

“trust funds” means funds directly related to professional services that are received by a member or registered firm acting in that capacity to be held or disbursed on the instructions of the person from whom or on whose behalf the funds are received, but do not include funds received by a member acting solely in a personal capacity as executor, power of attorney or personal representative for another individual or estate, or as trustee of a trust solely for the benefit of the member’s family members.

PART 2 - CPA YUKON BOARD, GENERAL MEETINGS AND OFFICERS

Composition of the Board

- 200 (1) The board, by regulation, must specify
- (a) the total number of board member positions under section 5(2) of the Act, and
 - (b) the number of board members to be elected for two-year terms of office at each annual general meeting.
- (2) At each annual general meeting, commencing in 2017, the members must elect
- (a) the number of board members prescribed under subsection (1)(b), for two-year terms of office expiring at the second annual general meeting thereafter, and
 - (b) any additional board members that may be required to fill any other vacancies in board member positions
 - (i) existing as of the date of delivery of the notice to members under Bylaw 203(3), or
 - (ii) that will result from a board member appointed under section 5(6) of the Act ceasing to hold office at the annual general meeting.
- (3) A board member elected to fill a vacancy under subsection (2)(b) is elected for the remainder of the term of office of the applicable position.

Eligibility for Election

- 201 (1) To be eligible for election as a board member, a person must, at the time of nomination,
- (a) be a CPA member in good standing, and
 - (b) have the member's principal residence in Yukon.
- (2) An incumbent board member who has not attended at least one-half of the board meetings during the member's term of office is not eligible for re-election for an immediately consecutive term of office, except with the permission of the board.
- (3) The board may, by regulation, establish maximum terms of office for board members.

Ceasing to Hold Office

- 202 (1) A board member ceases to hold office as a board member
- (a) on the expiry of the board member's term of office,
 - (b) on ceasing to be a CPA member in good standing,
 - (c) on ceasing to reside in Yukon,
 - (d) on delivering a resignation in writing to the Secretary,

- (e) on being removed from office under subsection (2), or
 - (f) as otherwise specified in the regulations.
- (2) The board may, by resolution passed by at least 2/3 of the board members voting on the resolution, remove a board member from office, after reasonable notice to the board member, if the board is satisfied that the board member has contravened the terms of a code of conduct established by the board for its members.

Annual General Meetings

- 203
- (1) CPA Yukon must hold an annual general meeting during each fiscal year, on a date determined by the board within six months of the end of the previous completed fiscal year, and at a location determined by the board.
 - (2) At least 49 days before the date of an annual general meeting, the President or Secretary must deliver a notice to all CPA members specifying that nominations of candidates for election as board members must be received by CPA Yukon no later than 35 days before the date of the meeting.
 - (3) At least 21 days before the date of an annual general meeting, the President or Secretary must deliver a notice of the meeting to all CPA members.
 - (4) The following items must be delivered with the notice of the annual general meeting, or made available to all CPA members at least 21 days before the date of the meeting:
 - (a) a form of proxy approved by the board;
 - (b) a copy of the financial statements for the last completed fiscal year and the auditor's report on them;
 - (c) any amendment to the bylaws requiring confirmation by the membership under section 57(1) of the Act;
 - (d) instructions for voting electronically on any amendment to the bylaws or any other matter on which the board has determined that members may vote electronically;
 - (e) the ballot approved by the board for the election of board members, and, if applicable, instructions for electronic delivery of ballots;
 - (f) notice of the general nature of any other business proposed to be transacted at the meeting.

Election Procedures

- 204
- (1) Every CPA member in good standing is eligible to vote in an election for board members.
 - (2) The board may make regulations specifying procedures for the election of board members, including procedures for nominations, voting, ballots, including electronic delivery of ballots, and deciding votes.

Auditor

- 205 (1) At each annual general meeting,
- (a) the board must present the financial statements and auditor's report on them for the immediately preceding fiscal year, and
 - (b) the members must appoint a registered firm as auditor, to hold office until the close of the next annual general meeting.
- (2) If the auditor is not appointed at an annual general meeting, the auditor in office must continue as auditor until a successor is appointed.
- (3) The board may fill a casual vacancy in the office of auditor.
- (4) A registered firm must not be appointed as auditor unless
- (a) every person holding a proprietary interest in the firm is independent of any committee of CPA Yukon having responsibility in the areas of finance or audit, and
 - (b) no member of the board holds a proprietary interest in the firm.

Special General Meetings

- 206 (1) The board
- (a) may call a special general meeting whenever the board deems it expedient, and
 - (b) must call a special general meeting within a reasonable period of time after receiving a requisition for a special general meeting signed by at least 20% of CPA members in good standing.
- (2) At least 21 days before the date of a special general meeting, the President or Secretary must deliver a notice of the meeting to all CPA members, specifying the business to be brought before the meeting.
- (3) The following items must be delivered with the notice of the special general meeting, or made available to all CPA members at least 21 days before the date of the meeting:
- (a) a form of proxy approved by the board;
 - (b) any amendment to the bylaws requiring confirmation by the membership under section 57(1) of the Act, which have been designated for consideration at the special general meeting;
 - (c) instructions for voting electronically on any amendment to the bylaws or any other matter on which the board has determined that members may vote electronically.
- (4) No business other than that specified in the notice of the special general meeting may be considered at the meeting or at any adjournment thereof.

Procedures for General Meetings

- 207 (1) The quorum for the transaction of business at a general meeting is five CPA members in good standing who are present in person.
- (2) Every CPA member who is in good standing as of the date of a general meeting is entitled to vote on each matter put to a vote at the meeting, if the CPA member
- (a) is present in person,
 - (b) is represented by proxy, or
 - (c) has voted electronically, in respect of a vote on an amendment to the bylaws or any other matter on which the board has determined that members may vote electronically.
- (3) Except as otherwise provided in the bylaws, a CPA member who is eligible under subsection (2) to vote at a general meeting is entitled to cast one vote on each matter put to a vote at the meeting, and each such matter must be decided by majority vote.
- (4) A CPA member in good standing may appoint another CPA member in good standing as the member's proxy for a general meeting.
- (5) If a member has appointed a proxy to vote on the member's behalf on a matter at a general meeting, and the member has not revoked that appointment of proxy in accordance with the regulations, the member must not vote in person at the general meeting on that matter.
- (6) If a member has cast a vote electronically on a matter, and has not revoked that vote in accordance with the regulations,
- (a) the member must not vote in person at the general meeting on that matter, and
 - (b) the member's proxy must not vote on the member's behalf at the general meeting on that matter.
- (7) The accidental omission to deliver a notice or any other item under Bylaw 203 or 206 to, or the non-receipt of such a notice or item by, any person entitled to receive it does not invalidate the general meeting, any proceeding or vote in relation thereto, or any election of board members.
- (8) A resolution passed at a general meeting must not invalidate any prior act of the board, and, except as provided in the Act, must not bind the board, any regulatory committee of CPA Yukon, or any officer, employee or agent of CPA Yukon in the exercise of its or their powers or in the performance of its or their duties under the Act or any enactment.
- (9) The board may make regulations specifying:
- (a) the means by which the items referred to in Bylaw 203(4) or 206(3) may be made available to members;

- (b) procedures for appointment of proxies, including the deadline, place and manner for delivery and revocation of a notice of appointment of proxy;
- (c) procedures for voting electronically on matters referred to in subsection (2)(c), including the manner and deadline for voting electronically or for revoking a vote that has been cast electronically;
- (d) additional procedures for general meetings.

Special Vote

- 208 (1) The board
- (a) may put any matter to a special vote of the members whenever the board deems it expedient, and
 - (b) must put a matter to a special vote of the members within a reasonable period of time after receiving a requisition for a special vote signed by at least 20% of CPA members in good standing.
- (2) Every CPA member in good standing is entitled to cast one vote in a special vote.
- (3) A special vote must not invalidate any prior act of the board, and must not bind the board, any regulatory committee of CPA Yukon, or any officer, employee or agent of CPA Yukon in the exercise of its or their powers or in the performance of its or their duties under the Act or any enactment.
- (4) The board may make regulations specifying additional procedures for special votes.

Procedures for Board Meetings

- 209 The board may make regulations specifying procedure for board meetings, including the quorum for board meetings, and procedures for approval of resolutions in writing.

Officers

- 210 (1) The board may provide for the remuneration of the officers elected or appointed under section 7 of the Act, and may make policies concerning their powers, duties and functions.
- (2) The President appointed under section 7(1)(b)(i) of the Act
- (a) is not required to be a member,
 - (b) is a non-voting member of the board, and
 - (c) is the Chief Executive Officer of CPA Yukon and holds final responsibility for all administrative and operational matters for CPA Yukon.
- (3) The Secretary appointed under section 7(1)(b)(ii) of the Act
- (a) is not required to be a member,
 - (b) is a non-voting member of the board, and
 - (c) must perform such duties as the board may direct.

- (4) The Registrar appointed under section 7(2) of the Act or deemed to be appointed under section 7(3) of the Act
 - (a) is not required to be a member,
 - (b) subject to any directions or restrictions specified by the President, is authorized to exercise the powers and perform the duties of the board under sections 10(1), 11(2) to (5), 20(2) and 22(1) of the Act,
 - (c) may exercise the powers and must perform the duties of or delegated to the Registrar under the bylaws and the regulations, and
 - (d) must perform such other duties as the President may direct.
- (5) The President may designate an officer, employee or agent of CPA Yukon to exercise any power or perform any duty of the President, Secretary or Registrar.
- (6) Subject to any limitations directed by the President, the Registrar may designate an officer, employee or agent of CPA Yukon to exercise any power or perform any duty of the Registrar.
- (7) An officer, employee or agent of CPA Yukon referred to in subsection (5) or (6) has the same authority as the President, Secretary or Registrar, as the case may be, when the officer, employee or agent is acting on their behalf.

Delegation to CPABC

- 211 (1) CPA Yukon may, with the approval of the board, enter into, amend or terminate an agreement with CPABC as referred to in section 4(f) or 56(2)(t)(ii) of the Act.
- (2) The board may make regulations delegating, or authorizing CPA Yukon to delegate, to CPABC any of the powers, duties or functions of CPA Yukon under the Act, the bylaws, the regulations or the Rules of Professional Conduct.

PART 3 - COMMITTEES

Executive Committee

- 300 (1) The Executive Committee is established, consisting of
- (a) the board chair, board vice chair and treasurer elected under section 7(1)(a) of the Act, and
 - (b) any other board members appointed by the board.
- (2) The President and Secretary are non-voting members of the Executive Committee.
- (3) Subject to any directions or restrictions specified by the board, the Executive Committee is authorized to exercise all of the powers and perform all of the duties of the board under the Act and these bylaws, except the following powers which may only be exercised by the board itself:
- (a) the power of the board to make, amend or repeal bylaws under sections 56 and 58(1) of the Act;
 - (b) the power of the board to make or amend the regulations under these bylaws and section 56(4)(c)(i) of the Act;
 - (c) the power of the board to remove a board member from office under Bylaw 202(2).

Membership Committee

- 301 (1) The Membership Committee is established, consisting of
- (a) at least six CPA members appointed by the board, or
 - (b) the members of the Membership Committee of CPABC, if the board delegates the functions, duties and powers of the Membership Committee to the Membership Committee of CPABC.
- (2) The Membership Committee
- (a) is authorized to exercise the powers and perform the duties of the board under sections 10(1) and 11(2) to (5) of the Act,
 - (b) may exercise the powers and must perform the duties specified in Parts 4, 5 and 6 of the bylaws, and the regulations thereunder, and
 - (c) must perform such other duties as the board may direct.
- (3) Subject to any limits or restrictions under the bylaws and regulations or otherwise specified by the board, the Membership Committee may delegate to the Registrar the exercise of any powers or the performance of any duties under sections 10(1) and 11(2) to (5) of the Act, Parts 4, 5 and 6 of the bylaws, and the regulations thereunder.

Public Practice Committee

- 302 (1) The Public Practice Committee is established, consisting of

- (a) at least six CPA members and up to two public representatives appointed by the board, none of whom are members of the Investigation Committee or the Disciplinary Committee, or
 - (b) the members of the Public Practice Committee of CPABC, if the board delegates the functions, duties and powers of the Public Practice Committee to the Public Practice Committee of CPABC.
- (2) The Public Practice Committee
 - (a) is authorized to exercise the powers and perform the duties of the board under sections 20(2) and (3) and 22(1) and (3) of the Act,
 - (b) is designated to act as a practice reviewer under section 30 of the Act,
 - (c) may exercise the powers and must perform the duties specified in Bylaw 1301, Parts 4, 7, 8, 9 and 10 of the bylaws, and the regulations thereunder, and
 - (d) must perform such other duties as the board may direct.
- (3) Subject to any limits or restrictions under the bylaws and regulations or otherwise specified by the board, the Public Practice Committee may delegate to the Registrar the exercise of any powers or the performance of any duties under sections 20(2) and 22(1) of the Act, Bylaw 1301, Parts 4, 7, 8, 9 and 10 of the bylaws, and the regulations thereunder.

Investigation Committee

- 303
- (1) The Investigation Committee is established, consisting of
 - (a) at least six CPA members and at least three public representatives appointed by the board, none of whom are members of the Public Practice Committee or the Disciplinary Committee, or
 - (b) the members of the Investigation Committee of CPABC, if the board delegates the functions, duties and powers of the Investigation Committee to the Investigation Committee of CPABC.
 - (2) The Investigation Committee
 - (a) is designated to act as an investigator under section 31 of the Act,
 - (b) may exercise the powers and must perform the duties specified in Parts 11 and 12 of the bylaws, and
 - (c) must perform such other duties as the board may direct.

Disciplinary Committee

- 304
- (1) The Disciplinary Committee is established, consisting of
 - (a) at least six CPA members and at least two public representatives appointed by the board, none of whom are members of another committee established under this Part, or

- (b) the members of the Disciplinary Committee of CPABC, if the board delegates the functions, duties and powers of the Disciplinary Committee to the Disciplinary Committee of CPABC.
- (2) The chair of the Disciplinary Committee must appoint a panel of the Committee to conduct
 - (a) any hearing under section 38 of the Act and Part 12 of the bylaws, and
 - (b) any binding opinion under Bylaw 1110.

Rulings Committee

- 305
- (1) The board may establish a Rulings Committee to provide rulings, at the request of a member, student, professional accounting corporation or registered firm, as to whether, in the opinion of the committee, an action or course of conduct proposed to be undertaken by the member, student, professional accounting corporation or registered firm would, if undertaken, contravene the Act, these bylaws or the Rules of Professional Conduct.
 - (2) If the board establishes a Rulings Committee,
 - (a) the board may delegate the functions, duties and powers of the Ruling Committee to a Rulings Committee of CPABC,
 - (b) the Investigation Committee must not issue a Statement of Complaint under Bylaw 1106(5)(b) pertaining to a course of conduct or action undertaken by a member, student, professional accounting corporation or registered firm in reliance on and in conformity with a ruling of the Rulings Committee that was requested by the member, student, professional accounting corporation or registered firm, unless the Investigation Committee is of the opinion that
 - (i) the course of conduct or action undertaken is different from that described in the request for a ruling, or
 - (ii) the member, student, professional accounting corporation or registered firm failed to fully set out and disclose in the request for the ruling all material facts and circumstances,
 - (c) rulings given by the Rulings Committee are solely for the benefit of and apply only to the member, student, professional accounting corporation or registered firm who requested the ruling, and do not bind the Investigation Committee, a panel of the Disciplinary Committee, or any other committee with respect to any other member, student, professional accounting corporation or registered firm, and
 - (d) the board may make regulations further providing for the composition of the Rulings Committee, and the functions, duties and powers of the committee.

Additional Committees

- 306
- (1) The board may, from time to time, establish other committees with such terms of reference as it deems appropriate.

- (2) If the board establishes a committee under subsection (1), it may make regulations respecting
 - (a) the composition of the committee,
 - (b) the functions, duties and powers of the committee, and
 - (c) the delegation of the functions, duties and powers of the committee to a committee of CPABC

Board Directions

- 307 (1) The board may give directions to any committee, other than the Disciplinary Committee, as it sees fit regarding the exercise or performance of any power, duty or function of the committee or panel of the committee under these bylaws or the regulations, or otherwise delegated to the committee or panel of the committee.
- (2) A committee or panel of the committee must comply with any direction of the board under subsection (1), and must not exercise or perform any power, duty or function in a manner contrary to a direction of the board.

Regulations

- 308 The board may make regulations respecting
 - (a) the appointment of committee chairs and vice-chairs,
 - (b) non-voting membership for members of the Executive Committee on any other committee,
 - (c) delegation of functions, duties and powers of the board to a committee,
 - (d) establishment of panels of any committee, and delegation of functions, duties and powers of the committee to a panel,
 - (e) quorum for meetings of committees or panels of committees,
 - (f) additional procedures for meetings of committees or panels of committees,
 - (g) delegation of functions, duties and powers of a committee to a committee of CPABC, and
 - (h) delegation of functions, duties and powers of a panel of a committee to a panel of a committee of CPABC.

PART 4 - STUDENTS

Applications for Enrollment

- 400 (1) Subject to section 17(1)(b) of the Act and any regulations made under Bylaw 401, a person may apply for enrollment as a student by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for enrollment as a student must be accompanied by
- (a) any applicable enrollment application fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) Subject to subsection (4), the Registrar may enrol an applicant as a student who
- (a) satisfies the qualifications and prerequisites for an educational program in accountancy established by CPA Yukon under section 17(1)(a) of the Act, and
 - (b) provides evidence satisfactory
 - (i) to the Registrar, or
 - (ii) if the Registrar refers the application to the Membership Committee, to the Membership Committeethat the applicant is of good character.
- (4) The Registrar may refer any application for enrollment as a student to the Membership Committee for the committee's review and determination of whether the applicant meets the good character requirement, and must do so
- (a) before denying the application on the ground that the applicant does not meet the good character requirement, or
 - (b) if otherwise required under the regulations.

Arrangements with Educational Body

- 401 The board may make regulations respecting the delegation of
- (a) the authority of the board or CPA Yukon respecting the delivery of educational programs established under section 17(1) of the Act, including the powers, duties and functions of the board or CPA Yukon referred to in section 17(2) of the Act,
 - (b) subject to Bylaw 400(4), the Registrar's authority under Bylaw 400 respecting the enrollment of students with CPA Yukon who satisfy the qualifications and prerequisites for an educational program referred to in paragraph (a), and
 - (c) the Registrar's authority under Bylaw 1302 with respect to a student's failure to pay any fee, dues or assessment required under section 18(a) or (b) of the Act
- to a post-secondary institution or other educational body referred to in section 17(1)(b) of the Act.

Satisfaction of Practical Experience Requirements for CPA PEP Students

- 402 CPA PEP students may satisfy the practical experience requirements required by the board under Bylaw 501(1)(c) before a date specified in the regulations
- (a) while employed in a pre-approved training office,
 - (b) while employed in an office of an accounting firm or other organization in another province or territory of Canada or Bermuda that is pre-approved for the education and training of students by the provincial CPA body in that jurisdiction, or
 - (c) in accordance with criteria approved by the board for experience verification.

Pre-approved Training Offices

- 403 (1) A CPA member in good standing may apply for pre-approval for the education and training of students for
- (a) an authorized practising office of a registered firm in which the member holds a direct or indirect proprietary interest,
 - (b) an office in Yukon of
 - (i) a body corporate or other business organization, or a unit or division thereof, or
 - (ii) a department or division of the government of Canada or Yukon, or a crown corporation, agency, board or commission established under an enactment of Canada or Yukon,
 - (c) an office of an accounting firm outside of Canada and Bermuda in which the member holds a direct or indirect proprietary interest, or
 - (d) an office outside of Canada and Bermuda of
 - (i) a body corporate or other business organization, or a unit or division thereof, or
 - (ii) a department, division, body corporate, agency, board or commission of a foreign government
- by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for pre-approval for the education and training of students for an authorized practising office or another office referred to in subsection (1)(b) to (d) must be accompanied by
- (a) any applicable pre-approval fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) Subject to subsections (4) to (6), the Public Practice Committee may pre-approve an authorized practising office or another office referred to in subsection (1)(b) to (d) for the education and training of students in accordance with criteria established by the board.

- (4) The Public Practice Committee may refuse to pre-approve an authorized practising office of a registered firm for the education and training of students if
 - (a) the firm is as described in section 22(3)(a) of the Act or Bylaw 903(a) to (c), or
 - (b) the committee considers that for any other reason it would not be in the public interest to pre-approve the office for the education and training of students.
- (5) The Public Practice Committee may only grant pre-approval for the education and training of students for an office of an organization referred to subsection (1)(b) to (d), other than an authorized practising office of a registered firm, if
 - (a) the applicant enters into an agreement with CPA Yukon, in a form satisfactory to the board, to assume responsibility for the supervision and training of students employed by the organization,
 - (b) the organization enters into an agreement with CPA Yukon, in a form satisfactory to the board,
 - (i) to comply with any requirements and standards established by CPA Yukon pertaining to the education and training of students, and
 - (ii) to cooperate with any practice inspection in respect of a limited practice review referred to in Bylaw 1000(1)(b) and to comply with the requirements of Bylaw 1002(3) as if the organization were a member, student, professional accounting corporation or registered firm, and
 - (c) the Public Practice Committee is satisfied that the applicant and the organization are competent and fit to provide education and training to students employed by the organization.
- (6) The Public Practice Committee may refuse to pre-approve an office of an organization referred to subsection (1)(b) to (d) for the education and training of students if
 - (a) pre-approval for the education and training of students has previously been refused, cancelled or suspended for an office of the organization,
 - (b) an application by the applicant for a public practice licence has previously been refused, or the public practice licence of the applicant has previously been cancelled or suspended,
 - (c) CPA Yukon or a legacy body has previously, through its disciplinary process, restricted the applicant's right to engage in public practice, or
 - (d) the committee considers that for any other reason it would not be in the public interest to pre-approve the office for the education and training of students.
- (7) On granting pre-approval for the education and training of students for an authorized practising office or another office referred to in subsection (1)(b) to (d), the Public Practice Committee must specify the maximum number of students that may be employed in the office under a pre-approved program for their education and training.

- (8) Every registered firm or other organization with an office that is pre-approved for the education and training of students, and every CPA member who is responsible for the supervision and training of students under subsection (5)(a), is responsible for giving practical experience and instruction to those students and ensuring that each student is afforded the opportunities necessary to enable the student to acquire the art, skill, science and knowledge of a chartered professional accountant.
- (9) Subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar is authorized to exercise the powers and perform the duties of the Public Practice Committee under this section and Bylaw 404.

Cancellation or Amendment of Pre-approval

- 404
- (1) The Public Practice Committee may, after giving a registered firm or other organization referred to in Bylaw 403(1)(b) to (d) an opportunity to make written submissions, cancel the pre-approval for the education and training of students for an office of the firm or other organization
 - (a) if the firm or other organization ceases to comply with a requirement or condition under Bylaw 403, or
 - (b) the committee considers that for any other reason it is in the public interest to cancel the office's pre-approval for the education and training of students.
 - (2) The Public Practice Committee may, after giving a registered firm or other organization referred to in Bylaw 403(1)(b) to (d) an opportunity to make written submissions,
 - (a) decrease the maximum number of students that may be employed in an office of the firm or other organization under a pre-approved program for their education and training, or
 - (b) place other conditions or limitations on the employment of students by the firm or other organization under a pre-approved program for their education and trainingif the committee considers that for any reason it is in the public interest to do so.

Prohibition on Practice

- 405
- (1) A student must not engage in public practice.
 - (2) Subsection (1) does not prevent a student from providing services as an employee of a registered firm or other organization provided that the student complies with subsection (3) and any applicable requirements under section 24 of the Act.
 - (3) A student must not provide services as an employee of an organization engaged in public practice that is not a registered firm or a pre-approved training office if the student's spouse (or equivalent), parent, child or sibling holds a proprietary interest in the organization.

Failure to Successfully Complete CPA PEP or CPA Professional Program Module or Examination

- 405.1 (1) Subject to subsection (2), if the Registrar or the post-secondary institution or other educational body referred to in section 17(1)(b) of the Act determines that a CPA PEP student or CPA Professional Program student has failed to successfully complete a required module, examination or other mandatory component of the applicable educational program after the student has exhausted all permitted opportunities to attempt to do so, the enrollment of the student with CPA Yukon is cancelled.
- (2) The Registrar or the post-secondary institution or other educational body referred to in section 17(1)(b) of the Act may, on grounds they consider appropriate, grant a student an additional opportunity to attempt a required module, examination or other mandatory component of the CPA PEP or CPA Professional Program.

Deadline to Complete CPA PEP and Practical Experience Requirements

- 405.2 (1) Subject to subsection (3), if a CPA PEP student does not successfully complete all applicable program, examination and evaluation requirements within the time required for CPA PEP students without transitioning to the CPA Professional Program, the enrollment of the student with CPA Yukon is cancelled.
- (2) Subject to subsection (3), if a CPA PEP student does not successfully complete the practical experience requirements required by the board under Bylaw 501(1)(c) within the time required by the board under section 16(a) of the Act without transitioning to the CPA Professional Program, the enrollment of the student with CPA Yukon is cancelled.
- (3) The Registrar may, on grounds they consider appropriate, extend the time for a CPA PEP student to complete any applicable program, examination and evaluation requirements under subsection (1), or the time for a CPA PEP student to complete the practical experience requirements under subsection (2).

Deadline to Complete CPA Professional Program Requirements

- 405.3 (1) Subject to subsection (2), if a CPA Professional Program student does not successfully complete all applicable education, examination and experience requirements within the time required for students in that program, the enrollment of the student with CPA Yukon is cancelled.
- (2) The Registrar may, on grounds they consider appropriate, extend the time for a CPA Professional Program student to complete any applicable education, examination or experience requirements under subsection (1).

Deadline to Apply for Admission as a Member

- 406 (1) Subject to subsection (3), if a CPA PEP student does not apply for admission as a CPA member within 12 months of successfully completing all applicable program, examination and evaluation requirements of that program, as well as the practical

experience requirements, the enrollment of the student with CPA Yukon is cancelled.

- (2) Subject to subsection (3), if a CPA Professional Program student does not apply for admission as a CPA member within 12 months of successfully completing all applicable education, examination and experience requirements of that program, the enrollment of the student with CPA Yukon is cancelled.
- (3) The Membership Committee may, on grounds it considers appropriate, extend the time for a student to apply for admission as a CPA member under subsection (1) or (2).

Contact Information

- 407
- (1) Every student must provide the Registrar with
 - (a) their current municipality of residence,
 - (b) a current business or employment address, if applicable, and
 - (c) a current mailing address and a current e-mail address for delivery to the student of any regulatory communications by CPA Yukon.
 - (2) A student must immediately notify the Registrar, in writing, of any change in the information provided by the student under subsection (1).

Obligation to Report

- 408
- (1) A student must immediately notify the Registrar, in writing,
 - (a) upon becoming bankrupt, including when the student has made an assignment in bankruptcy or when a bankruptcy order has been made against the student under the *BIA*,
 - (b) upon filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,
 - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
 - (d) upon the suspension or cancellation of the student's enrollment as a student of a provincial CPA body.
 - (2) The Registrar may make a report to the Investigation Committee regarding information received under subsection (1), if it appears to the Registrar that an investigation is warranted to determine whether grounds exist for disciplinary action against the student.

PART 5 - MEMBERSHIP

Applications for Admission

- 500 (1) A person may apply for membership in CPA Yukon by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for admission as a member must be accompanied by
- (a) any applicable membership application fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) The Membership Committee must admit an applicant to membership in CPA Yukon if
- (a) the applicant provides evidence satisfactory to the committee that the applicant is of good character, and
 - (b) the committee is satisfied that the applicant meets all other applicable requirements under section 10 or 11 of the Act and this Part.
- (4) Subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar is authorized to exercise the powers and perform the duties of the Membership Committee under this Part.

CPA Membership

- 501 (1) In addition to the requirements in section 10(1)(a) to (d) of the Act, an applicant under section 10 of the Act must meet the following further requirements for admission as a CPA member under section 10(1)(e) of the Act:
- (a) enrollment as a student of CPA Yukon;
 - (b) successful completion of the CPA PEP, including all applicable program, examination and evaluation requirements;
 - (c) satisfaction of the applicable practical experience requirements required by the board;
 - (d) any other applicable requirements specified in the regulations for CPA PEP students.
- (1.1) Despite subsection (1), a student of CPA Yukon in the CPA Professional Program may be admitted as a CPA member if the student
- (a) successfully completes all applicable education, examination and experience requirements of the CPA Professional Program, and
 - (b) any other applicable requirements specified in the regulations for CPA Professional Program students.
- (2) *[omitted]*
- (3) *[omitted]*

- (4) Despite subsection (1), an applicant with substantial senior professional experience satisfying criteria established by the board may be admitted as a CPA member if the Membership Committee is satisfied that the applicant has acquired knowledge, skill and competency that are substantially equivalent to the knowledge, skill and competency of an applicant satisfying the admission requirements for students under subsection (1).
- (5) Despite subsection (1), a former CPA member, former member (other than a student member) of CGA Yukon, former member of CA Yukon or former registered member of CMA Yukon may be admitted as a CPA member if the Membership Committee is satisfied that the applicant has maintained the requisite knowledge, skill and competency to qualify for readmission.
- (6) *[omitted]*
- (7) Subject to section 11 of the Act and despite subsection (1), a member in good standing of a provincial CPA body may be admitted as a CPA member if the Membership Committee is satisfied that the applicant has attained a standard of education, training and experience substantially equivalent to the admission requirements for students under subsection (1), or for applicants under the former subsection (3) who successfully completed a legacy education program.
- (8) Despite subsection (1), a member of a professional body outside of Canada or Bermuda having the same or similar objects, standards of education, training and experience requirements as CPA Yukon may be admitted as a CPA member if
 - (a) the professional body in which the applicant holds membership is recognized by the board for the purpose of admission under this subsection,
 - (b) the applicant was engaged in the practice of accounting in the jurisdiction in which that professional body is located for a two-year period, or a shorter period considered satisfactory by the Membership Committee, immediately before the applicant was granted membership in that professional body,
 - (c) the Membership Committee is satisfied that the applicant has attained a standard of education, training and experience substantially equivalent to the admission requirements for students under subsection (1), and
 - (d) the applicant satisfies any other applicable conditions or requirements for admission as a CPA member under any applicable mutual recognition agreement, reciprocal membership agreement, memorandum of understanding or similar agreement between CPA Yukon and that professional body.

Technologist Membership

- 502 (1) A former technologist member of CPA Yukon or CMA Yukon may be admitted as a technologist member if the Membership Committee is satisfied that the applicant has maintained the requisite knowledge, skill and competency to qualify for readmission.

- (2) A technologist member in good standing of CPABC may be admitted as a technologist member.
- (3) The board may make regulations providing for the admission of new applicants as technologist members, and specifying requirements for the admission of such applicants.

503 [omitted]

504 [omitted]

Fellows

- 505 (1) The board may make regulations respecting
- (a) the election of CPA members as fellows,
 - (b) the recognition of the fellowship status of a CPA member who is or was elected or admitted as a fellow by a provincial CPA body or a provincial legacy body, and
 - (c) the revocation of a CPA member's status as a fellow.
- (2) A CPA member in good standing who, immediately before the transition date, was
- (a) recognized by CGA Yukon as a fellow, as a result of having been elected or admitted as a fellow by the Certified General Accountants Association of Canada,
 - (b) a fellow of CA Yukon, or
 - (c) recognized by CMA Yukon as a fellow, as a result of having been elected or admitted as a fellow by the Society of Management Accountants of Canada
- is deemed to have been elected as a fellow of CPA Yukon.

Legacy Designations

- 506 (1) A legacy CGA member may use or display the designation "Chartered Professional Accountant" or the initials "CPA" signifying that designation together with and followed by the designation "Certified General Accountant" or the initials "CGA".
- (2) A legacy CA member may use or display the designation "Chartered Professional Accountant" or the initials "CPA" signifying that designation together with and followed by the designation "Chartered Accountant" or the initials "CA".
- (3) A legacy CMA member may use or display the designation "Chartered Professional Accountant" or the initials "CPA" signifying that designation together with and followed by the designation "Certified Management Accountant" or the initials "CMA".
- (4) A legacy CGA member who is a fellow may use or display the designation "Fellow of the Chartered Professional Accountants" or the initials "FCPA" signifying that

designation together with and followed by the designation "Fellow of the Certified General Accountants" or the initials "FCGA".

- (5) A legacy CA member who is a fellow may use or display the designation "Fellow of the Chartered Professional Accountants" or the initials "FCPA" signifying that designation together with and followed by the designation "Fellow of the Chartered Accountants" or the initials "FCA".
- (6) A legacy CMA member who is a fellow may use or display the designation "Fellow of the Chartered Professional Accountants" or the initials "FCPA" signifying that designation together with and followed by the designation "Fellow of the Certified Management Accountants" or the initials "FCMA".
- (7) In addition to the uses required above, a CPA member in good standing who has been granted authorization and is currently authorized in a non-Canadian jurisdiction to use an accounting designation that corresponds to a legacy designation may use that non-Canadian accounting designation or the corresponding initials to signify it, if
 - (a) the non-Canadian accounting designation or initials are used or displayed together with and follow the designation "Chartered Professional Accountant" or the initials "CPA" and any additional designation or initials the CPA member is required to use or display under paragraphs (1) to (6), and
 - (b) the use or display is accompanied by the name of the jurisdiction where the CPA member has been granted authorization to use the non-Canadian accounting designation.
- (8) A member must not use or display a legacy designation or initials to signify a legacy designation except in accordance with this section.
- (9) A registered firm
 - (a) may use or display the designation "Chartered Professional Accountant" or the initials "CPA" signifying that designation, without any accompanying designation or initials, if the firm is permitted to do so under section 25(6) and (7) of the Act, and
 - (b) must not use or display a legacy designation, or initials to signify a legacy designation.

Certificate of Membership

- 507 (1) CPA Yukon must issue a certificate of membership to each individual admitted as a member of CPA Yukon, specifying
- (a) the individual's class of membership, and
 - (b) if applicable, whether the individual is a legacy CGA member, a legacy CA member or a legacy CMA member.

- (2) CPA Yukon must issue a certificate of fellowship to each CPA member who is elected as a fellow or whose fellowship status is otherwise recognized under Bylaw 505.
- (3) A certificate of membership or certificate of fellowship issued under this section remains the property of CPA Yukon, and must be returned to CPA Yukon at the Registrar's request if the member is suspended or ceases to be a member in the applicable class of membership or a fellow, as the case may be, for any reason other than death.

Contact Information

- 508
- (1) Every member must provide the Registrar with
 - (a) their current municipality of residence,
 - (b) a current business or employment address, and
 - (c) a current mailing address and, subject to subsection (3), a current e-mail address for delivery to the member of any regulatory communications by CPA Yukon.
 - (2) A member must immediately notify the Registrar, in writing, of any change in the information provided by the member under subsection (1).
 - (3) The Registrar may exempt a category of members or, on application by a member, an individual member from the requirement under subsection (1)(c) to provide a current e-mail address for delivery of regulatory communications, provided that no member who holds a public practice licence under Part 7 is eligible for an exemption under this subsection.

Suspension of Membership

- 509
- (1) During any period of suspension of membership, a member
 - (a) ceases to be in good standing,
 - (b) must not use or display any designation or initials referred to in section 25 of the Act,
 - (c) must not display the member's certificate of membership or fellowship (if the certificate is not returned to CPA Yukon under Bylaw 507(3)),
 - (d) must not engage in public practice except in accordance with any terms or conditions approved by the Public Practice Committee,
 - (e) must not hold any office in CPA Yukon, including membership on any committee or panel, and
 - (f) is not entitled to attend or vote at any general meeting of CPA Yukon, or to vote in an election for board members or in a special vote.
 - (2) A suspended member must continue to comply with all applicable obligations under the Act, these bylaws and the Rules of Professional Conduct, including payment, when due, of any fees, dues, assessments, fines or other debts payable to CPA Yukon.

- (3) No member or former member is entitled to any refund of any fee, dues, assessment, fine or other debt paid to CPA Yukon solely on the basis that it was paid during or in relation to a period of suspension.

Request to Cancel Membership

- 510 (1) The Registrar must cancel the membership of a member on receipt of a written request by the member, in the form required by the Registrar.
- (2) Upon the cancellation of the membership of a member under subsection (1), the Membership Committee may impose
 - (a) conditions on the former member's readmission to membership, and
 - (b) restrictions or conditions on other members', professional accounting corporations' and registered firms' employment by or association with the former member.

Obligation to Report

- 511 (1) A member must immediately notify the Registrar, in writing,
 - (a) upon becoming bankrupt, including when the member has made an assignment in bankruptcy or when a bankruptcy order has been made against the member under the *BIA*,
 - (b) upon filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,
 - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
 - (d) upon the suspension or cancellation of the member's membership in a provincial CPA body.
- (2) The Registrar may make a report to the Investigation Committee regarding information received under subsection (1), if it appears to the Registrar that an investigation is warranted to determine whether grounds exist for disciplinary action against the member.

PART 6 - CONTINUING PROFESSIONAL DEVELOPMENT

Continuing Professional Development Program

- 600 (1) The board, by regulation, must establish a Continuing Professional Development Program, prescribing compulsory continuing education requirements for members.
- (2) Every member must deliver an annual compliance report to CPA Yukon by the deadline specified in the regulations, certifying the member's compliance with the applicable requirements of the Continuing Professional Development Program.
- (3) The Membership Committee or, if authorized by the Membership Committee, the Registrar may exempt a category of members or, on application by a member, an individual member, from any or all of the requirements of the Continuing Professional Development Program.

Late Completion of Professional Development

- 601 A member who fails to deliver an annual compliance report, or fails to comply with the applicable requirements of the Continuing Professional Development Program, by the deadline prescribed under Bylaw 600(2), is deemed to be in compliance with the requirements of the Continuing Professional Development Program if the member delivers an annual compliance report and satisfies any applicable outstanding requirements of the Continuing Professional Development Program by the further deadline specified in the regulations.

Failure to Complete Professional Development

- 602 (1) Subject to subsections (2) and (4), if a member fails to deliver an annual compliance report, or fails to comply with the applicable requirements of the Continuing Professional Development Program, by the further deadline prescribed under Bylaw 601, the membership of the member is suspended until the member
- (a) delivers an annual compliance report,
 - (b) satisfies any applicable outstanding requirements of the Continuing Professional Development Program, and
 - (c) pays any administrative fee prescribed by the board.
- (2) At least 30 days before a suspension under subsection (1) can take effect, CPA Yukon must deliver to the member notice of
- (a) the date on which the suspension will take effect,
 - (b) the reason for the suspension, and
 - (c) the means by which the member may apply to the Membership Committee for an order under subsection (4) and the deadline for making such an application before the suspension is to take effect.
- (3) Subject to subsection (4), if a member whose membership is suspended under subsection (1) does not satisfy the requirements in subsection (1)(a) to (c) within

90 days of the date the suspension takes effect, the membership of the member is cancelled.

- (4) If there are special circumstances, the Membership Committee may, in its discretion, order that
 - (a) the membership of a member not be suspended under subsection (1),
 - (b) a suspension under subsection (1) be delayed for a specified period of time,
 - (c) the membership of a member not be cancelled under subsection (3), or
 - (d) a cancellation under subsection (3) be delayed for a specified period of time.

Reports to Investigation Committee

- 603 The Membership Committee may make a report to the Investigation Committee regarding a member's failure to deliver an annual compliance report under this Part, or a member's failure to comply with applicable requirements of the Continuing Professional Development Program, if it appears to the Membership Committee that an investigation is warranted to determine whether grounds exist for disciplinary action against the member.

PART 7 - LICENSURE FOR PUBLIC PRACTICE

Public Practice by CPA Members

- 700 (1) A CPA member may only engage in public practice in accordance with this section.
- (2) A CPA member must not provide a service to the public in Yukon that is included in public practice unless the member
- (a) holds current licensure under this Part authorizing the member to provide that service, or
 - (b) is exempt from the requirement for licensure according to criteria specified in the regulations.
- (3) A CPA member must not engage in public practice in Yukon on behalf of any
- (a) partnership,
 - (b) body corporate,
 - (c) sole proprietorship, or
 - (d) other organization
- in which any CPA member, or the spouse (or equivalent), parent, child or sibling of any CPA member, holds a proprietary interest, except as provided in subsection (4) or otherwise authorized by the board.
- (4) Subject to subsection (2), a CPA member may engage in public practice at or in association with
- (a) an authorized practising office of a registered firm, or
 - (b) a practising office in another province or territory of Canada or Bermuda, of a registered firm.
- (5) A CPA member must comply with the standards referred to in Bylaw 1003 in the provision of any public accounting services or other regulated services, including the performance of an audit or other assurance engagement.

Public Practice by Technologist Members

- 701 (1) A technologist member must not provide other regulated services to the public in Yukon unless the member holds a current Other Regulated Services Licence under this Part authorizing the member to provide the services.
- (2) A technologist member is not eligible for issuance or renewal of an Audit Licence, Review Licence or Compilation Licence, and must not provide a public accounting service to the public in Yukon.

702 *[omitted]*

Categories of Licensure

- 703 (1) The following categories of public practice licences are established:

- (a) Audit Licence;
 - (b) Review Licence;
 - (c) Compilation Licence;
 - (d) Other Regulated Services Licence.
- (2) The board may, by regulation, establish
- (a) additional categories of public practice licences, or
 - (b) subcategories of public practice licences established under subsection (1).
- (3) Any reference in these bylaws to a category of public practice licences includes a subcategory of licences established under subsection (2)(b).

Applications for Licensure

- 704 (1) A member in good standing may apply
- (a) for issuance or renewal of a public practice licence in a category of licences established under Bylaw 703, or
 - (b) to amend the category of the member's public practice licence
- by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for issuance or renewal of a public practice licence, or to amend the category of a public practice licence, must be accompanied by
- (a) any applicable licence application, renewal or amendment fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) The Public Practice Committee must issue a public practice licence to an applicant under subsection (1), or grant an application to amend the category of the applicant's public practice licence, if
- (a) the applicant has successfully completed any education, evaluation, examination and practical experience requirements required by the board for the applicable category of licence,
 - (b) the committee is satisfied that the applicant is competent and fit to provide the services that holders of the applicable category of licence are authorized to provide, and
 - (c) the applicant meets any other applicable requirements specified in these bylaws or in the regulations.
- (4) The Public Practice Committee must issue a public practice licence to an applicant under subsection (1) who is also a member in good standing of a provincial CPA body, if

- (a) the applicant currently holds equivalent licensure or authorization from that provincial CPA body to provide the services that holders of the applicable category of licence are authorized to provide, and
 - (b) the applicant meets any other applicable requirements specified in these bylaws or in the regulations.
- (5) The Public Practice Committee may issue a public practice licence to an applicant under subsection (1) who is also a member of a professional body outside of Canada or Bermuda having the same or similar objects, standards of education, training and experience requirements as CPA Yukon if
 - (a) the committee is satisfied that the applicant has attained a standard of knowledge, skill and competency equivalent to the requirements for licensure under subsection (3)(a),
 - (b) the committee is satisfied that the applicant is competent and fit to provide the services that holders of the applicable category of licence are authorized to provide, and
 - (c) the applicant meets any other applicable requirements specified in these bylaws or in the regulations.
- (6) The Public Practice Committee must renew a public practice licence to an applicant under subsection (1), or reinstate the public practice licence of a member in good standing who previously held the applicable category of licence, if
 - (a) the committee is satisfied that the applicant has maintained the requisite knowledge, skill and competency to provide the services that holders of the applicable category of licence are authorized to provide, and
 - (b) the applicant meets any other applicable requirements specified in these bylaws or in the regulations.
- (7) The Public Practice Committee may
 - (a) require an applicant under subsection (1) to complete any examinations or upgrading of knowledge, skill or competency that the committee considers necessary to satisfy the committee that the applicant meets the requirements in subsection (3)(b), (5)(b) or (6)(a), within the period of time specified by the committee,
 - (b) issue or renew a public practice licence provisionally, and impose conditions on the provision of services by the applicant, pending the applicant's successful completion of any examinations or upgrading required under paragraph (a), or
 - (c) issue public practice licence in a different category than that requested by the applicant, or amend the category of the public practice licence of an applicant for renewal of the licence, if the committee is not satisfied that the applicant is competent and fit to provide the services that holders of the requested category of licence are authorized to provide.
- (8) Subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar is authorized to exercise the powers and perform the duties of the Public Practice Committee under this Part.

- (9) Subject to Bylaw 705, a public practice licence issued or renewed under this section is valid until the annual renewal date specified in the regulations, and is subject to renewal on that date.

Review and Cancellation of Licensure

- 705 (1) The Public Practice Committee may review a member's public practice licensure upon receipt of information indicating that the member has not, for a period of five years or more, provided the services that holders of the member's category of licence are authorized to provide.
- (2) Subject to subsection (3), the Public Practice Committee may cancel or amend the category of a member's public practice licence following a review under subsection (1) if it appears to the committee that the member has not maintained the requisite knowledge, skill and competency to provide the services that holders of the applicable category of licence are authorized to provide.
- (3) Before cancelling or amending the category of a member's public practice licence under subsection (2), the Public Practice Committee must
- (a) give the member a reasonable opportunity to make written submissions, and
 - (b) consider any relevant continuing professional development completed by the member, and any evidence arising from the member's most recent practice review or otherwise provided by the member regarding the member's continuing competency to provide the applicable services.
- (4) The Public Practice Committee may, after giving the member an opportunity to make written submissions, cancel the public practice licence of a member who ceases to carry professional liability insurance coverage sufficient to satisfy the requirements prescribed under Bylaw 1301.

Regulations

- 706 The board may make regulations respecting
- (a) which public accounting services or other regulated services the holders of a category of public practice licence are authorized to provide, and
 - (b) standards, limits or conditions applicable to the provision of public accounting services or other regulated services by holders of a category of public practice licence.

Contact Information and Practising Office Information

- 707 (1) Every member holding a public practice licence must provide the Registrar with written notification of every authorized practising office or other office in Yukon at or in association with which the member is engaged in public practice.
- (2) Every member holding a public practice licence must provide the Registrar with the current street address for every authorized practising office or other office in

Yukon at or in association with which the member is engaged in public practice, in addition to the information provided by the member under Bylaw 508(1).

- (3) A member holding a public practice licence must immediately notify the Registrar, in writing,
 - (a) if the member becomes engaged in public practice at or in association with a new authorized practising office or other office in Yukon, or ceases to be engaged in public practice at or in association with an authorized practising office or other office in Yukon, and
 - (b) of any change in the information provided by the member under subsection (2).

PART 8 - PROFESSIONAL ACCOUNTING CORPORATIONS

Applications for Professional Accounting Corporation Permits

- 800 (1) A CPA member in good standing may apply for issuance or renewal of a professional accounting corporation permit for a body corporate in which the applicant is a voting shareholder, by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for issuance of a professional accounting corporation permit must be accompanied by
- (a) any applicable permit application fee required by the board,
 - (b) a certificate of solicitor in the form required by the Registrar, and
 - (c) any other documents or information specified in the application form or otherwise required under the regulations.
- (3) An application for renewal of a professional accounting corporation permit must be accompanied by
- (a) any applicable permit renewal fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (4) Subject to section 20(3) of the Act, the Public Practice Committee must issue or renew a permit to the applicant's body corporate if the committee is satisfied that the body corporate meets the requirements in section 20(2) of the Act and any other applicable requirements specified in this Part.
- (5) Subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar is authorized to exercise the powers and perform the duties of the Public Practice Committee under this Part.
- (6) Subject to Bylaw 802, a professional accounting corporation permit issued or renewed under this section is valid until the annual renewal date specified in the regulations and is subject to renewal on that date.

Additional Requirement for Issuance of Permit

- 801 For the purposes of section 20(2)(e) of the Act, to satisfy the requirements for issuance or renewal of a permit, the articles or bylaws of the body corporate and any holding company must include provisions
- (a) reflecting the restrictions on share rights, and on the ownership, transfer and disposition of shares, under sections 19, 20 and 21 of the Act, and
 - (b) requiring that voting shares of the body corporate must not be allotted, issued, transferred or assigned, either absolutely or by way of pledge, hypothecation or charge, to any person other than a member, a holding company, or the personal representatives of a deceased owner of voting shares of the body corporate.

Cancellation of Permit

- 802 The Public Practice Committee may, after giving the body corporate an opportunity to make written submissions, cancel a professional accounting corporation permit issued to a body corporate if it ceases to comply with a requirement or condition under section 20(2) of the Act.

Notice of Change in Corporate Information

- 803 A professional accounting corporation
- (a) must immediately notify the Registrar, in writing, of any change to the information contained in the professional accounting corporation's most recent application for issuance or renewal of its permit, and
 - (b) must deliver to the Registrar a new certificate of solicitor if required by the Registrar.

Contact Information

- 804 (1) Every professional accounting corporation must provide the Registrar with a current mailing address and a current e-mail address for delivery to the professional accounting corporation of any regulatory communications by CPA Yukon.
- (2) A professional accounting corporation must immediately notify the Registrar, in writing, of any change in the information provided by the professional accounting corporation under subsection (1).

Obligation to Report

- 805 (1) A professional accounting corporation must immediately notify the Registrar, in writing,
- (a) upon becoming bankrupt, including when the professional accounting corporation has made an assignment in bankruptcy or when a bankruptcy order has been made against the professional accounting corporation under the *BIA*,
 - (b) upon filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,
 - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
 - (d) upon the suspension or cancellation of a permit, licensure or any other authorization issued to the corporation by a provincial CPA body.
- (2) The Registrar may make a report to the Investigation Committee regarding information received under subsection (1), if it appears to the Registrar that an investigation is warranted to determine whether grounds exist for disciplinary action against the professional accounting corporation.

PART 9 - REGISTERED FIRMS

Applications for Registration of Firms

- 900 (1) A CPA member referred to in section 22(2) of the Act may apply for registration or renewal of registration of a firm, by delivering to the Registrar an application in the form required by the Registrar.
- (2) An application for registration or renewal of registration of a firm must be accompanied by
- (a) any applicable registration or renewal fee required by the board, including any applicable fees for authorization or renewal of authorization of any practising office of the firm, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) Subject to section 22(3) of the Act, the Public Practice Committee must register or renew the registration of a firm if the committee is satisfied that the firm meets the requirements specified in this Part.
- (4) Subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar is authorized to exercise the powers and perform the duties of the Public Practice Committee under this Part.
- (5) Subject to Bylaw 905, registration issued or renewed to a firm is valid until the annual renewal date specified in the regulations, and is subject to renewal on that date.

901 *[omitted]*

Requirements for Registration

- 902 Subject to section 22 of the Act, a firm is eligible for registration or renewal of registration if
- (a) the firm operates or seeks authorization to operate one or more practising offices in Yukon that are authorized or eligible for authorization under Bylaw 904, or
 - (b) the firm is recognized and approved for public practice by a provincial CPA body, and does not operate or seek to operate a practising office in Yukon.

Discretion to Refuse Registration

- 903 In addition to the grounds specified in section 22(3)(a) of the Act, the Public Practice Committee may refuse to register or renew the registration of a firm if
- (a) authorization has previously been refused for a practising office of the firm, or a practising office of the firm previously had its authorization cancelled or suspended,

- (b) a legacy body, provincial CPA body or provincial legacy body has previously cancelled or suspended the membership of a shareholder, partner or proprietor of the firm, or a shareholder of a holding company that owns shares in the firm,
- (c) CPA Yukon or a legacy body, provincial CPA body or provincial legacy body has previously, through its disciplinary process, restricted the right to engage in public practice of a shareholder, partner or proprietor of the firm, or a shareholder of a holding company that owns shares in the firm, or
- (d) the committee considers that for any other reason it would not be in the public interest to issue or renew the registration of a firm.

Authorization of Practising Offices

- 904 (1) In registering or renewing the registration of a firm, or on application by a CPA member referred to in section 22(2) of the Act to amend the firm's registration, the Public Practice Committee or, subject to any limitations specified in the regulations or otherwise directed by the board, the Registrar
- (a) may authorize any practising office of the firm in Yukon that meets the requirements specified in the regulations for the provision of public accounting services or other regulated services to the public, and
 - (b) may specify any terms or conditions that the Public Practice Committee considers appropriate respecting the provision of public accounting services or other regulated services to the public at or in association with an authorized practising office of the firm.
- (2) An application under subsection (1) to amend a firm's registration must be accompanied by
- (a) any applicable amendment fee required by the board, including any applicable fees for authorization of any practising office of the firm, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (3) The Public Practice Committee may refuse to authorize a practising office of a firm on the grounds specified in section 22(3)(a) of the Act or Bylaw 903(a) to (c), or if the committee considers that for any other reason it would not be in the public interest to authorize the practising office.

Cancellation of Registration

- 905 The Public Practice Committee may, after giving the firm an opportunity to make written submissions, cancel the registration of a firm that
- (a) ceases to comply with a requirement or condition under section 22 of the Act or Bylaw 902, or
 - (b) ceases to carry professional liability insurance coverage sufficient to satisfy the requirements prescribed under Bylaw 1301 for all CPA members engaged in public practice at or in association with the firm or any authorized practising office of the firm.

Contact Information

- 906 (1) Every registered firm must provide the Registrar with
- (a) a current mailing address and a current e-mail address for delivery to the firm of any regulatory communications by CPA Yukon, and
 - (b) the current street address for every authorized practising office of the firm.
- (2) A registered firm must immediately notify the Registrar, in writing, of any change in the information provided by the firm under subsection (1).

Limited Liability Partnerships

- 907 (1) Subject to any other requirements under the Act and bylaws and Part 5 of the *Partnership and Business Names Act*, CPA members are authorized to provide accounting services to the public through a limited liability partnership that holds current registration as a firm under section 22 of the Act if the partnership has been issued a statement of approval of LLP registration by the Registrar.
- (2) A CPA member in good standing who is a partner of a partnership may apply to CPA Yukon for issuance of statement of approval of LLP registration by delivering an application to the Registrar in the form required by the Registrar.
- (3) An application for issuance of a statement of approval of LLP registration must be accompanied by
- (a) any applicable LLP approval fee required by the board, and
 - (b) any documents or information specified in the application form or otherwise required under the regulations.
- (4) The Registrar must issue a statement of approval of LLP registration to a partnership that satisfies all applicable conditions and requirements specified in the regulations and in section 98(2)(a) of the *Partnership and Business Names Act*.

Obligation to Report

- 908 (1) A registered firm must immediately notify the Registrar, in writing,
- (a) upon becoming bankrupt, including when the firm has made an assignment in bankruptcy or when a bankruptcy order has been made against the firm under the *BIA*,
 - (b) upon filing, commencing, or consenting to the filing or commencement of an insolvency proceeding,
 - (c) upon being found guilty or pleading guilty to a criminal offence or a violation of the provisions of any securities legislation in effect in any jurisdiction, or
 - (d) upon the suspension or cancellation of registration, licensure or any other authorization issued to the firm by a provincial CPA body.

- (2) The Registrar may make a report to the Investigation Committee regarding information received under subsection (1), if it appears to the Registrar that an investigation is warranted to determine whether grounds exist for disciplinary action against the registered firm.

PART 10 - PRACTICE REVIEWS

Practice Review Program

- 1000 (1) To promote and maintain the knowledge, skill and proficiency of members, and their competency and fitness for the education and training of students, the Public Practice Committee is responsible for establishing and administering, in accordance with this Part and any directions given by the board,
- (a) a program of practice reviews involving the inspection of professional practices of members and registered firms for the purpose of identifying and having them remedy deficiencies in their practice, competence or conduct, including their supervision and training of students, and
 - (b) a program of limited practice reviews involving the inspection of professional practices of members described in subsection (4), for the limited purpose of identifying and having them remedy deficiencies in their supervision and training of students and their competence and fitness for providing education and training to students.
- (2) A registered firm is subject to the program of practice reviews referred to in subsection (1)(a) unless its practice is confined to non-reviewable services, as determined in accordance with criteria established by the board.
- (3) A member is subject to the program of practice reviews referred to in subsection (1)(a) if the member
- (a) holds a public practice licence under Part 7, and
 - (b) is not exempt from the program of practice reviews according to criteria specified in the regulations.
- (4) A member, other than a member described in subsection (3), is subject to the program of limited practice reviews referred to in subsection (1)(b) if the member
- (a) has entered into an agreement with CPA Yukon under Bylaw 403(5)(a) to assume responsibility for the training of one or more students employed by an organization other than a registered firm, or
 - (b) has applied under Bylaw 403(1)(b) to (d) for pre-approval for the education and training of students for an office of an organization other than a registered firm.

Practice Review Officers

- 1001 The Registrar must designate CPA members or BC CPA members in good standing as practice review officers for the conduct of practice reviews under section 30 of the Act.

Practice Inspections

- 1002 (1) Subject to the direction of the Public Practice Committee and any restrictions specified by the board, a practice review officer may inspect the practice of a member or registered firm for the purpose of a practice review or limited practice review referred to in Bylaw 1000(1).

- (2) For the purpose of conducting a practice inspection under subsection (1), a practice review officer may
 - (a) make a request to a member, student, professional accounting corporation or registered firm under section 30(2) of the Act,
 - (b) interview a member or student,
 - (c) upon reasonable notice and during regular business hours, enter a practising office of a registered firm,
 - (d) examine or take copies of books, documents or working papers, including client files, in the possession, custody or control of a CPA member or registered firm that are relevant to the practice review, and
 - (e) if the practice inspection is in respect of a limited practice review referred to in Bylaw 1000(1)(b),
 - (i) upon reasonable notice and at a time agreed upon with the member, enter an office of the organization referred to in Bylaw 1000(4) where the member is or proposes to be responsible for the training of students, and
 - (ii) examine or take copies of books, documents or working papers in the possession, custody or control of the organization referred to in Bylaw 1000(4) that are relevant to the limited practice review.
- (3) Members, students, professional accounting corporations and registered firms, and organizations that have entered into an agreement with CPA Yukon under Bylaw 403(5)(b)(ii),
 - (a) must not obstruct a practice review officer in the exercise of powers under the Act or these bylaws,
 - (b) must answer a request by a practice review officer for information relevant to a practice inspection,
 - (c) must allow a practice review officer to enter their office under subsection (2)(c) or (e)(i),
 - (d) must allow a practice review officer to examine and take copies of books, documents or working papers under subsection (2)(d) or (e)(ii), and
 - (e) must in all other respects cooperate with a practice inspection, in a timely manner.

Professional Standards

- 1003 In a practice review, the professional practice of a CPA member or registered firm must be assessed with reference to generally accepted standards of practice of the profession, including
- (a) the standards of professional practice set out in the *CPA Canada Handbook*,
 - (b) the standards of professional conduct established in the Rules of Professional Conduct, and

- (c) such other standards of professional practice, including standards for providing education and training to students, as may be specified in the regulations or otherwise established by the board.

Report by Practice Review Officer

- 1004
- (1) Following a practice inspection under Bylaw 1002, a practice review officer must prepare a draft practice review report setting out the practice review officer's findings, including any deficiencies identified, and any recommendations for remedial action by the member or registered firm.
 - (2) In the course of preparing a draft practice review report under subsection (1), the practice review officer may consult
 - (a) with the member or registered firm, and
 - (b) to promote consistency, with the Registrar, other practice review officers, or other appropriate personnel of CPA Yukon or CPABC.
 - (3) The Registrar must deliver the draft practice review report prepared under subsection (1) to the member or registered firm.
 - (4) In respect of a limited practice review referred to in Bylaw 1000(1)(b), the Registrar must also deliver the draft practice review report to the organization referred to in Bylaw 1000(4).
 - (5) If a draft practice review report identifies any deficiencies in the practice of the member or registered firm, the member or registered firm may, within 14 days of delivery of the draft report to the member or registered firm under subsection (3), deliver to the Registrar any written comments on the draft report that the member or registered firm believes should be considered by the Public Practice Committee.
 - (6) The Registrar may extend the time for the member or registered firm to comment on a draft practice review report under subsection (5).
 - (7) After receiving any comments from the member or registered firm under subsection (5), or the expiry of time for the member or registered firm to provide comments, the Registrar must
 - (a) subject to subsection (8), deliver the draft practice review report and any comments provided by the member or registered firm to the Public Practice Committee, or
 - (b) act under subsection (9).
 - (8) A draft practice review report and any related documents or correspondence delivered to the Public Practice Committee may be anonymized in accordance with board policy.
 - (9) If the Registrar is authorized under Bylaw 1005(7) to exercise the powers and perform the duties of the Public Practice Committee in respect of a draft practice review report, the Registrar may proceed to review and consider the draft report, make a determination and any recommendations, and issue a final practice review

report in accordance with Bylaw 1005, as if the draft report were delivered to the Public Practice Committee under subsection (7)(a).

Review by Public Practice Committee

- 1005 (1) If a draft practice review report delivered to the Public Practice Committee under Bylaw 1004(7)(a) identifies any deficiencies in the practice of a member or registered firm, the committee
- (a) must review and consider the draft practice review report, together with any written comments on the report provided by the member or registered firm 1004(5) and any other relevant documents or correspondence identified by the Registrar, and
 - (b) subject to Bylaw 1000(1)(b), must make a determination as to whether the professional practice of the member or registered firm complies with the professional standards described in Bylaw 1003.
- (2) If the Public Practice Committee determines that the professional practice of a member or registered firm does not comply with the professional standards described in Bylaw 1003, the committee may recommend that the member or registered firm take corrective or remedial action, which may include one or more of the following recommendations:
- (a) that the member, or a member or members holding a proprietary interest in the registered firm, take one or more courses of instruction specified by the committee;
 - (b) that the member or registered firm be subject to a follow-up review;
 - (c) that the practice of the member or registered firm be restricted;
 - (d) that the category of the member's public practice licence be amended;
 - (e) that another member approved by the committee supervise the practice of the member or registered firm, or some part of it;
 - (f) that pre-approval for the education and training of students previously granted to the member or registered firm, or to the office where the member is or proposes to be responsible for the training of students, be restricted, suspended or rescinded;
 - (g) that another member assume responsibility previously assumed by the member for the training of students;
 - (h) that approval for the education and training of students not be granted to the member or registered firm, or to the office where the member proposes to be responsible for the training of students;
 - (i) other corrective or remedial action that the committee considers appropriate.
- (3) The Public Practice Committee must issue a final practice review report setting out the committee's determination and any recommendations.

- (4) The Public Practice Committee or, if directed by the committee, a practice review officer must deliver the final practice review report to the member or registered firm.
- (5) Subject to subsection (6), within 45 days of delivery of the determination and recommendations of the Public Practice Committee to a member or registered firm, the member or registered firm must notify the committee or practice review officer that the member or registered firm
 - (a) accepts and agrees to comply with the committee's recommendations,
 - (b) declines to comply with some or all of the committee's recommendations, or
 - (c) requests that the committee's determination and recommendations be referred for a binding opinion under Bylaw 1009.
- (6) The Public Practice Committee or practice review officer may extend the time for a member or registered firm to provide the notification required under subsection (5).
- (7) Subject to any limitations specified by the Public Practice Committee, the Registrar is authorized to exercise the powers and perform the duties of the Public Practice Committee under this section and Bylaw 1006.

Reports to Investigation Committee

- 1006 (1) The Public Practice Committee may make a report, or may direct the applicable practice review officer to make a report, to the Investigation Committee if
- (a) it appears to the committee that a member or registered firm has failed to maintain professional standards, has committed professional misconduct, or is incompetent, and that such failure, misconduct or incompetence is sufficiently serious to warrant disciplinary action,
 - (b) a member or registered firm declines to comply with some or all of the recommendations of the Public Practice Committee, or fails to provide the notification required under Bylaw 1005(5),
 - (c) a member or registered firm fails to comply with a recommendation of the committee after having accepted that recommendation under Bylaw 1005(5)(a) or 1009(6),
 - (d) it appears to the committee that a member has breached Bylaw 700, or
 - (e) it appears to the committee that a member has breached the terms of an agreement with CPA Yukon respecting the supervision and training of students.
- (2) A report under subsection (1) may include
- (a) practice review reports and files,
 - (b) working paper files, books, documents or other material, and

- (c) information about the affairs of a member or registered firm, the clients of a member or registered firm, or an organization referred to in Bylaw 1000(4).

1007 [omitted]

Disclosure to Training Office

1008 In respect of a limited practice review referred to in Bylaw 1000(1)(b), the Public Practice Committee or, if authorized by the committee, a practice review officer may disclose any of the following to the organization referred to in Bylaw 1000(4):

- (a) the draft practice review report issued under Bylaw 1004(1);
- (b) the final practice review report, including any determination and any recommendations of the Public Practice Committee, under Bylaw 1005.

Binding Opinions

- 1009 (1) A request by a member or registered firm for a binding opinion under Bylaw 1005(5)(c) must be in the form required by the Registrar, and accompanied by
- (a) any applicable binding opinion fee required by the board,
 - (b) a detailed and comprehensive statement as to why the member or registered firm disagrees with the determination and recommendations of the Public Practice Committee, and
 - (c) the member's written agreement to be bound by and act in accordance with any opinion rendered.
- (2) Upon receipt of a request by a member or registered firm for a binding opinion under Bylaw 1005(5)(c), the Registrar must appoint one or more referees to conduct the binding opinion.
- (3) A referee appointed under subsection (2)
- (a) must be a CPA member or BC CPA member in good standing, and
 - (b) must be a member of the Disciplinary Committee, or have experience in the practice review program.
- (4) The referee or referees appointed to conduct a binding opinion
- (a) must conduct the reference as expeditiously and informally as is reasonably practicable,
 - (b) must not conduct an investigation or a hearing,
 - (c) must request that the member or registered firm and the Public Practice Committee provide any written comments that they believe should be considered by the referee or referees, and
 - (d) must, at the request of the member or registered firm or a representative of the Public Practice Committee, meet separately with them to receive any comments they wish to provide orally.

- (5) After considering any written or oral comments of the member or registered firm and the Public Practice Committee under subsection (4)(c) and (d), the referee or referees must render an opinion as soon as practicable, without reasons or explanation,
 - (a) that the determination and recommendations of the Public Practice Committee are appropriate,
 - (b) that the referee or referees agree with the position of the member or registered firm with respect to the determination and recommendations of the Public Practice Committee, or
 - (c) that the determination and recommendations of the Public Practice Committee should be varied, in which case the referee or referees must state what determination and recommendations they consider appropriate.
- (6) The member or registered firm and the Public Practice Committee are bound by and must act in accordance with the opinion issued by the referee or referees under subsection (5), and the member or registered firm is deemed to have accepted and agreed to comply with any recommendations that the opinion states are appropriate.
- (7) The binding opinion fee paid by the member or registered firm under subsection (1)(a)
 - (a) must be refunded to the member or registered firm if the referee or referees render an opinion under subsection (5)(b), and
 - (b) may be refunded to the member or registered firm, at the discretion of the referee or referees, if the referee or referees render an opinion under subsection (5)(c).

1010 [omitted]

PART 11 - INVESTIGATIONS

Definitions

1100 In this Part:

“assigned member” means a CPA member or BC CPA member designated under Bylaw 1103(3) or 1104(1) from among the members of the committee in respect of a complaint or report;

“binding opinion panel” means a panel of the Disciplinary Committee appointed to conduct a binding opinion under Bylaw 1110;

“independent reviewer” means an independent reviewer retained under Bylaw 1107(1) to conduct an independent review of a determination made by the Investigation Committee under Bylaw 1106(1)(a);

“investigator” means an investigator designated by the Registrar under Bylaw 1102(1);

“public representative” means a member of the Investigation Committee who is a public representative;

“respondent” means a member, former member, student, professional accounting corporation, former professional accounting corporation, registered firm or former registered firm subject to an investigation under section 31(1) of the Act.

Mandate of Investigation Committee

- 1101 (1) The Investigation Committee is responsible for the conduct of investigations under section 31 of the Act with respect to complaints or other matters referred to the committee under Bylaw 1103(6).
- (2) The Investigation Committee may initiate an investigation under section 31 of the Act on its own motion, if the committee has reason to believe that grounds may exist for disciplinary action against a member, former member, student, professional accounting corporation, former professional accounting corporation, registered firm or former registered firm under sections 38 and 39 of the Act.

Investigators

- 1102 (1) The Registrar must designate CPA members or BC CPA members in good standing or other persons with relevant expertise as investigators for the conduct of investigations under section 31 of the Act.
- (2) Subject to the provisions of this Part and any other limitations directed by the Investigation Committee, an investigator may undertake any aspect of an investigation under section 31 of the Act.

Complaints

- 1103 (1) Any person may deliver a complaint, in writing, to the Registrar alleging one or more matters referred to in section 38(1) of the Act with respect to a member,

former member, student, professional accounting corporation, former professional accounting corporation, registered firm or former registered firm.

- (2) The Registrar may decline to accept a complaint if
 - (a) it is plain and obvious that the complaint does not allege any matter within the jurisdiction of the Investigation Committee, or
 - (b) section 36(2) of the Act applies to the complaint.
- (3) Unless the Registrar declines to accept a complaint under subsection (2), the Registrar must refer the complaint to a CPA member or BC CPA member designated by the chair of the Investigation Committee from among the members of the committee for preliminary screening.
- (4) Subject to subsection (5), the assigned member may decline to accept the complaint if
 - (a) the complaint is trivial, frivolous, vexatious or made in bad faith, or constitutes an abuse of process,
 - (b) the complaint does not allege facts that, if proven, would constitute a matter referred to in section 38(1) of the Act, or
 - (c) it is the opinion of the assigned member that an investigation would not otherwise serve the public interest.
- (5) A decision by the assigned member under subsection (4) requires the approval of two public representatives.
- (6) Unless the Registrar declines to accept a complaint under subsection (2) or the assigned member declines to accept the complaint under subsection (4), the Registrar must refer the complaint to the Investigation Committee for investigation under section 31 of the Act.

Reports to Investigation Committee

- 1104 (1) The Registrar must refer a report made to the Investigation Committee under Bylaw 408(2), 511(2), 603, 805(2), 908(2), 1006 or 1300(3) to a CPA member or BC CPA member designated by the chair of the Investigation Committee from among the members of the committee for preliminary screening.
- (2) Bylaw 1103(4) to (6) apply to a report referred to in subsection (1) as if it were a complaint.

Termination of Investigation

- 1105 (1) Subject to subsection (2), the assigned member may discontinue an investigation initiated under section 31 of the Act if it becomes apparent in the course of the investigation that the available evidence will not be capable of supporting any finding under section 38(1) of the Act with respect to the respondent.
- (2) A decision by the assigned member under subsection (1) requires the approval of two public representatives.

Review by Investigation Committee

- 1106 (1) Subject to subsections (2) and (3), following the completion of an investigation, the Investigation Committee must make a determination that
- (a) no grounds exist for a disciplinary action against the respondent under sections 38 and 39 of the Act, or
 - (b) grounds exist for a disciplinary action against the respondent with respect to one or more matters referred to in section 38(1) of the Act.
- (2) A determination by the Investigation Committee under subsection (1)(a) must be supported by at least two public representatives.
- (3) The Investigation Committee is deemed to have made a determination under subsection (1)(b) if
- (a) at least three public representatives are in attendance at a meeting of the committee, and
 - (b) fewer than two public representatives vote in favour of a determination under subsection (1)(a).
- (4) If the Investigation Committee makes a determination under subsection (1)(a), the committee must refer the determination to an independent reviewer for confirmation under Bylaw 1107.
- (5) Subject to subsection (6), if the Investigation Committee makes a determination under subsection (1)(b), it must, having regard to the seriousness of the matter, either
- (a) make a recommendation that the respondent do one or more of the following:
 - (i) accept a reprimand;
 - (ii) complete one or more courses of instruction specified by the committee;
 - (iii) pay a fine to CPA Yukon not exceeding the applicable amount specified in section 39(1)(e) of the Act;
 - (iv) pay all or part of the expenses reasonably incurred by CPA Yukon in respect of the investigation, including actual fees paid or payable to investigators, legal counsel or witnesses;
 - (v) take such corrective or remedial action as the committee considers appropriate; or
 - (b) issue a Statement of Complaint, stating the grounds for a disciplinary action against the respondent, including brief particulars of the respondent's conduct or practice or other facts alleged to constitute one or more matters referred to in section 38(1) of the Act.
- (6) A recommendation under subsection (5)(a) must be supported by at least two public representatives.

- (7) If the Investigation Committee makes a recommendation under subsection (5)(a), the committee must either
 - (a) request, as a condition of the recommendation, that the respondent agree to publication on CPA Yukon's website of a notice concerning the committee's determination and recommendation, or such other publication or disclosure as the committee may consider to be in the public interest, or
 - (b) with the support of at least two public representatives, decline to make a request under paragraph (a).
- (8) The Investigation Committee must deliver its determination and any recommendation, including any request under subsection (7)(a), to the respondent.
- (9) Subject to subsection (10), within 30 days of delivery of the Investigation Committee's determination and recommendation to the respondent, the respondent must notify the committee that the respondent
 - (a) accepts the determination and recommendation, including any request under subsection (7)(a),
 - (b) declines to accept the determination and recommendation, or
 - (c) requests that the determination and recommendation be referred for binding opinion under Bylaw 1110.
- (10) The Investigation Committee may extend the time for the respondent to provide the notification required under subsection (9).
- (11) If the respondent accepts a determination and recommendation under subsection (9)(a), the respondent is bound by and must comply with the recommendation.
- (12) If the respondent
 - (a) fails to provide the notification required under subsection (9),
 - (b) declines to accept a determination and recommendation under subsection (9)(b), or
 - (c) fails to comply with a recommendation, after having accepted a determination and recommendation under subsection (9)(a),the Investigation Committee may issue a Statement of Complaint as described in subsection (5)(b).
- (13) If the Investigation Committee issues a Statement of Complaint under subsection (5)(b) or (12), the committee must deliver the Statement of Complaint to the respondent and to the chair of the Disciplinary Committee.

Independent Review of No Grounds Determination

- 1107 (1) The Registrar must retain one or more members of the Law Society of Yukon or the Law Society of British Columbia to conduct independent reviews of determinations made by the Investigation Committee under Bylaw 1106(1)(a).

- (2) If a determination under Bylaw 1106(1)(a) is referred to an independent reviewer under Bylaw 1106(4), the independent reviewer must review any investigation report and any other materials that were considered by the Investigation Committee, to consider the reasonableness of the determination.
- (3) An independent review under this section is a review on the record.
- (4) On completion of a review under this section, the independent reviewer must
 - (a) confirm the determination under Bylaw 1106(1)(a), if the independent reviewer concludes that the determination was reasonable, or
 - (b) subject to subsection (5), send the matter back to the Investigation Committee for reconsideration, on the basis that the determination under Bylaw 1106(1)(a) was not reasonable.
- (5) The independent reviewer must give the respondent an opportunity to provide written submissions commenting on the reasonableness of the Investigation Committee's determination, and responding to any concerns identified by the independent reviewer, before making a decision under subsection (4)(b) to send a matter back to the Investigation Committee for reconsideration.
- (6) If the independent reviewer decides under subsection (4)(b) to send a matter back to the Investigation Committee for reconsideration,
 - (a) the independent reviewer will give reasons for their decision, and
 - (b) the Investigation Committee will reconsider the matter under Bylaw 1106, having regard to the reasons given by the independent reviewer.

Publication

- 1108 (1) If a respondent accepts a request under Bylaw 1106(7)(a) as a condition of accepting a recommendation under Bylaw 1106(9)(a), the Registrar must publish a notice concerning the committee's determination and recommendation on CPA Yukon's website or as otherwise specified in the request.
- (2) If a respondent accepts a determination and recommendation that are not conditional on a request under Bylaw 1106(7)(a), the Registrar must publish an anonymous summary of the determination and recommendation, that does not disclose the respondent's identity, on CPA Yukon's website.
- (3) The board may make regulations requiring or authorizing the Registrar
 - (a) to publish a notice or category of notices required under subsection (1) or (2) on a section of CPA Yukon's website
 - (i) that is publicly accessible, or
 - (ii) for which access is restricted to members, or
 - (b) to remove a notice or category of notices required under subsection (1) or (2) from the website after a specified period of time or after specified conditions are met.

Requests for Binding Opinion

- 1109 (1) A request by a respondent for a binding opinion under Bylaw 1106(9)(c) must be in the form required by the Registrar, and accompanied by
- (a) any applicable binding opinion fee required by the board,
 - (b) a detailed and comprehensive statement as to why the respondent disagrees with the determination and recommendation of the Investigation Committee, and
 - (c) the respondent's written agreement
 - (i) to be bound by and act in accordance with any opinion rendered, and
 - (ii) that the opinion must not be challenged, reviewed or appealed.
- (2) The Investigation Committee may deny a request for a binding opinion on any reasonable ground.
- (3) If the Investigation Committee denies a request for a binding opinion under subsection (2),
- (a) the committee must notify the respondent,
 - (b) the binding opinion fee paid by the respondent under subsection (1)(a) must be refunded, and
 - (c) within 10 days of receiving the committee's notification under paragraph (a), the respondent must notify the committee that the respondent
 - (i) accepts the determination and recommendation, including any request under Bylaw 1106(7)(a), or
 - (ii) declines to accept the determination and recommendation.
- (4) If the respondent accepts the determination and recommendation under subsection (3)(c)(i), Bylaws 1106(11) and (12) and 1108 apply as if the respondent had accepted the determination and recommendation under Bylaw 1106(9)(a).
- (5) If the respondent
- (a) fails to provide the notification required under subsection (3)(c), or
 - (b) declines to accept the determination and recommendation under subsection (3)(c)(ii),
- Bylaw 1106(12) applies as if the respondent had failed to provide the notification required under Bylaw 1106(9) or declined to accept the determination and recommendation under Bylaw 1106(9)(b).
- (6) If the Investigation Committee grants a request to refer a determination and recommendation for a binding opinion, the committee must
- (a) notify the respondent, and

- (b) deliver the request to the chair of the Disciplinary Committee, accompanied by
 - (i) a copy of the investigation report and any other materials that were considered by the Investigation Committee, and
 - (ii) the Investigation Committee's determination and recommendation.

Binding Opinions

- 1110 (1) On receipt of a request for a binding opinion under Bylaw 1109(6), the chair of the Disciplinary Committee must appoint a panel of the Disciplinary Committee to conduct the binding opinion.
- (2) The binding opinion panel
- (a) must conduct the reference as expeditiously and informally as reasonably practicable,
 - (b) must not conduct an investigation or a hearing,
 - (c) must fix a schedule for the exchange and delivery of written comments and information by the respondent and the Investigation Committee, and
 - (d) must, at the request of the respondent or a representative of the Investigation Committee, meet jointly or (with the agreement of the respondent and the Investigation Committee) separately with them to receive any comments they wish to provide orally.
- (3) The written comments and information of the respondent and the Investigation Committee under subsection (2)(c) may include
- (a) records of previous disciplinary decisions or determinations made by a committee of CPA Yukon or a legacy body, or other relevant court or administrative decisions, and
 - (b) any reports, documents or information pertaining to the matter that the respondent or the Investigation Committee believe should be considered by the binding opinion panel.
- (4) After considering the materials delivered by the Investigation Committee under Bylaw 1109(6) and any additional written comments and information provided by the respondent and the Investigation Committee under subsection (2)(c) and (d), the binding opinion panel must render an opinion as soon as practicable, without reasons or explanation,
- (a) that the determination and recommendation of the Investigation Committee are appropriate,
 - (b) that the binding opinion panel agrees with the position of the respondent with respect to the determination and recommendation of the Investigation Committee,
 - (c) that the determination and recommendation of the Investigation Committee should be varied, in which case the binding opinion panel must state what determination and recommendation it considers appropriate,

- (d) that it is not appropriate to resolve the matter by binding opinion, having regard to the importance or nature of the issues involved, the extent of disagreement as to the facts, or for any other reason, or
 - (e) that the matter should be referred back to the Investigation Committee to reconsider its determination and recommendation, having regard to any new information provided to the binding opinion panel by the respondent that was not available to, or not considered by, the Investigation Committee at the time it made the determination and recommendation.
- (5) If the binding opinion panel renders an opinion under subsection (4)(a), (b) or (c),
 - (a) the respondent and the Investigation Committee are bound by and must act in accordance with the opinion,
 - (b) the opinion is final and binding, and must not be challenged, reviewed or appealed,
 - (c) the respondent is deemed to have accepted the determination and recommendation that the opinion states are appropriate, and
 - (d) Bylaws 1106(11) and (12) and 1108 apply as if the respondent had accepted the determination and recommendation under Bylaw 1106(9)(a).
- (6) If the binding opinion panel renders an opinion under subsection (4)(b) concluding that no grounds exist for a disciplinary action against the respondent under sections 38 and 39 of the Act,
 - (a) the binding opinion fee paid by the respondent under Bylaw 1109(1)(a) must be refunded, and
 - (b) Bylaw 1107 does not apply.
- (7) If the binding opinion panel renders an opinion under subsection (4)(d), the respondent must, within 30 days of receiving notification of the opinion, notify the Investigation Committee that the respondent
 - (a) accepts the determination and recommendation originally made by the Investigation Committee, including any request under Bylaw 1106(7)(a), or
 - (b) declines to accept the determination and recommendation.
- (8) If the respondent accepts the determination and recommendation under subsection (7)(a), Bylaws 1106(11) and (12) and 1108 apply as if the respondent had accepted the determination and recommendation under Bylaw 1106(9)(a).
- (9) If the respondent
 - (a) fails to provide the notification required under subsection (7), or
 - (b) declines to accept the determination and recommendation under subsection (7)(b),Bylaw 1106(12) applies as if the respondent had failed to provide the notification required under Bylaw 1106(9) or declined to accept the determination and recommendation under Bylaw 1106(9)(b).

- (10) If the binding opinion panel renders an opinion under subsection (4)(e), the Investigation Committee will reconsider the matter under Bylaw 1106 having regard to the new information provided by the respondent.

Resolution by Agreement

- 1111 (1) Despite any other provision in this Part, at any time before the respondent's acceptance of a determination and recommendation of the Investigation Committee or the issuance of a Statement of Complaint by the committee the respondent may give the board a written proposal to resolve some or all matters that are the subject of an investigation by agreeing to do one or more of the following:
- (a) accept a reprimand;
 - (b) complete one or more courses of instruction specified in the proposal;
 - (c) pay a fine to CPA Yukon specified in the proposal, not exceeding the applicable amount specified in section 39(1)(e) of the Act;
 - (d) take corrective or remedial action specified in the proposal;
 - (e) comply with conditions specified in the proposal on the continuance of the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation or the registration of the registered firm, as the case may be;
 - (f) voluntarily suspend, with or without conditions, the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation or the registration of the registered firm, as the case may be;
 - (g) voluntarily relinquish the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation or the registration of the registered firm, as the case may be;
 - (h) undertake not to apply for reinstatement of the respondent's membership, public practice licensure, enrollment as a student, professional accounting corporation permit, or registration as a firm, as the case may be, for a specified period of time or until specified conditions are met;
 - (i) pay costs to CPA Yukon, based on the tariff prescribed under Bylaw 1208;
 - (j) consent to publication of a notice concerning the proposed resolution agreement on CPA Yukon's website or as otherwise specified in the proposal.
- (2) The board may accept a proposal made under subsection (1) by entering into a resolution agreement with the respondent.
- (3) If the board enters into a resolution agreement with the respondent under subsection (2),
- (a) the respondent is bound by and must comply with the resolution agreement, and

- (b) the Investigation Committee must not issue a Statement of Complaint with respect to any matter resolved by the resolution agreement, unless the respondent fails to comply with the resolution agreement.
- (4) The board may delegate to the Investigation Committee the exercise of its powers and the performance of its duties in respect of a proposal under this section.

1112 *[omitted]*

PART 12 - DISCIPLINE

Definitions

1200 In this Part:

“**panel**” means a panel of the Disciplinary Committee appointed under Bylaw 1201 to conduct a hearing under section 38 of the Act;

“**respondent**” has the same meaning as in section 1(1) of the Act.

Appointment of Hearing Panel

1201 On receipt of a Statement of Complaint issued by the Investigation Committee under Bylaw 1106(13), the chair of the Disciplinary Committee must appoint a panel of the Disciplinary Committee to conduct a hearing under section 38 of the Act.

Notice of Hearing

- 1202 (1) A panel appointed under Bylaw 1201 must
- (a) fix the date, time and place for the hearing, and
 - (b) give at least ten days’ notice of the hearing to the respondent and such other persons as the panel sees fit.
- (2) The panel may, after providing notice of the hearing to the respondent but not more than 28 days before the date fixed to commence the hearing, direct the Registrar to publish a notice of the hearing on CPA Yukon’s website.
- (3) A notice under subsection (2) may identify the respondent, but must not disclose the grounds or allegations on which the Statement of Complaint is based.

Amendment to Statement of Complaint

- 1203 (1) Subject to subsection (2), the panel may, at any time, permit the Investigation Committee to amend the Statement of Complaint.
- (2) If the panel permits the Investigation Committee to amend the Statement of Complaint,
- (a) the Investigation Committee must promptly notify the respondent of the amendment, and
 - (b) the panel must grant a request by the respondent for an adjournment of the hearing, if fairness so requires.

Legal Counsel

- 1204 (1) The Registrar may retain a member of the Law Society of Yukon or the Law Society of British Columbia to prosecute the Statement of Complaint on behalf of CPA Yukon at a hearing under section 38 of the Act.

- (2) The respondent may appear with legal counsel at a hearing under section 38 of the Act.
- (3) The panel may retain a member of the Law Society of Yukon or the Law Society of British Columbia to act as independent legal counsel to the panel, who may conduct the proceedings of the panel and participate in its deliberations and the drafting of its determination, order and reasons but must not have a vote.

Resolution by Agreement

- 1205 (1) At any time before the conclusion of a hearing under section 38 of the Act, the respondent may give the board a written proposal to resolve some or all matters that are the subject of a Statement of Complaint by agreeing to do one or more of the following:
- (a) accept a reprimand;
 - (b) complete one or more courses of instruction specified in the proposal;
 - (c) pay a fine to CPA Yukon specified in the proposal, not exceeding the applicable amount specified in section 39(1)(e) of the Act;
 - (d) take corrective or remedial action specified in the proposal;
 - (e) comply with conditions specified in the proposal on the continuance of the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation or the registration of the registered firm, as the case may be;
 - (f) voluntarily suspend, with or without conditions, the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation or the registration of the registered firm, as the case may be;
 - (g) voluntarily relinquish the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation or the registration of the registered firm, as the case may be;
 - (h) undertake not to apply for reinstatement of the respondent's membership, public practice licensure, enrollment as a student, professional accounting corporation permit, or registration as a firm, as the case may be, for a specified period of time or until specified conditions are met;
 - (i) pay costs to CPA Yukon, based on the tariff prescribed under Bylaw 1208;
 - (j) consent to publication of a notice concerning the proposed resolution agreement on CPA Yukon's website or as otherwise specified in the proposal.
- (2) The board may accept a proposal made under subsection (1) by entering into a resolution agreement with the respondent.
 - (3) If the board enters into a resolution agreement with the respondent under subsection (2),

- (a) the respondent is bound by and must comply with the resolution agreement, and
 - (b) the panel must not proceed or continue with a hearing with respect to any matter resolved by the resolution agreement, unless the respondent fails to comply with the resolution agreement.
- (4) The board may delegate to the Investigation Committee the exercise of its powers and the performance of its duties in respect of a proposal under this section.

Hearing

- 1206 (1) A hearing under section 38 of the Act must be in public unless the panel, at the request of the respondent, CPA Yukon or a witness or on its own motion, determines that it is in the interests of justice
- (a) to hold all or any part of the hearing in private, or
 - (b) to exclude any person from attending the hearing
- to avoid unwarranted disclosure of confidential information or for any other reason.
- (2) At a hearing under section 38 of the Act,
- (a) the testimony of witnesses must be taken on oath or affirmation, which may be administered by any member of the panel, and
 - (b) CPA Yukon and the respondent have the right to cross-examine witnesses and to call evidence in reply.
- (3) The panel is not bound by the legal rules of evidence and may allow the introduction of any information or evidence it considers relevant to the matter before it and appropriate in the circumstances.
- (4) The panel may grant an adjournment of the hearing or make any other direction it considers appropriate if it is satisfied that this is necessary to ensure that the legitimate interests of the respondent or CPA Yukon will not be unduly prejudiced.
- (5) If the respondent does not attend, the panel may
- (a) proceed with the hearing in the respondent's absence on proof of delivery of notice of the hearing to the respondent, and
 - (b) without further notice to the respondent, take any action that it is authorized to take under section 38 of the Act.
- (6) The panel must cause the hearing to be recorded, and the respondent is entitled to obtain, at their expense, a transcript of the hearing.
- (7) Subject to the Act and bylaws, the panel may adopt additional procedures for the conduct of the hearing.

Notice of Determination and Order

- 1207 (1) After a hearing, the panel must give reasons for
- (a) its determination under section 38(1) of the Act, and
 - (b) any order made by the panel under section 39(1) of the Act.
- (2) The panel must deliver its determination, order and reasons to
- (a) the board,
 - (b) the respondent,
 - (c) the chair of the Investigation Committee,
 - (d) the chair of the Public Practice Committee, if
 - (i) the hearing involved any matter that was the subject of a report by the Public Practice Committee under Bylaw 1006, or
 - (ii) the determination or order affect the ability of the respondent to engage in public practice, and
 - (e) every provincial CPA body.
- (3) Subject to any directions given by the panel, the Registrar
- (a) must publish a notice of the panel's determination and order on CPA Yukon's website or as otherwise specified by the panel, and
 - (b) may provide a copy of the determination, order and reasons, or a summary thereof, to any person upon request.

Tariff of Costs

- 1208 The board may make regulations prescribing a tariff of costs under section 56(2)(a) of the Act.

PART 13 - GENERAL

Rules of Professional Conduct

- 1300 (1) The Rules of Professional Conduct of CPABC apply to members, students, professional accounting corporations and registered firms of CPA Yukon, with any necessary changes.
- (2) Every member, student, professional accounting corporation and registered firm must comply with the standards of professional conduct established in the Rules of Professional Conduct.
- (3) The Registrar may make a report to the Investigation Committee regarding
- (a) information received in a report by a member, student, professional accounting corporation or registered firm under Rule 101.2 or 102,
 - (b) information received in a report about a member, student, professional accounting corporation or registered firm under Rule 211, or
 - (c) other information received by CPA Yukon concerning any act or omission of a member, student, professional accounting corporation or registered firm that may contravene the Rules of Professional Conduct
- if it appears to the Registrar that an investigation is warranted to determine whether grounds exist for disciplinary action against the member, student, professional accounting corporation or registered firm.

Trust Funds

- 1300.1 (1) The board may make regulations establishing standards and requirements applicable to the administration of trust funds by members and registered firms.
- (2) Every member or registered firm that administers trust funds must comply with
- (a) any applicable trust agreement, and
 - (b) any standards and requirements established under subsection (1).

Professional Liability Insurance

- 1301 (1) The board may make regulations
- (a) requiring
 - (i) members who hold a public practice licence, and
 - (ii) registered firmsto carry a minimum level of professional liability insurance coverage in a form that is satisfactory to CPA Yukon, and
 - (b) exempting members or registered firms that satisfy specified conditions from the requirements prescribed under paragraph (a).

- (2) The Public Practice Committee or, if authorized by the Public Practice Committee, the Registrar may exempt a category of members or registered firms or, on application by a member or registered firm, a particular member or registered firm, from the requirements prescribed under subsection (1)(a).

Non-Payment of Fees

- 1302 (1) If a member, student, professional accounting corporation or registered firm fails to pay any fee, dues or assessment required by the board under section 18(a) or (b) of the Act by the date such payment is due to CPA Yukon under section 18(c) of the Act, the Registrar may deliver a notice to the member, student, professional accounting corporation or registered firm requiring the member, student professional accounting corporation or registered firm to pay the fee, dues or assessment, and any additional administrative fee prescribed by the board, within 30 days or by a later date specified in the notice.
- (2) If the member, student, professional accounting corporation or registered firm fails to pay any amounts required under subsection (1) when due, the Registrar may, after giving the member, student, professional accounting corporation or registered firm an opportunity to make written submissions, suspend or cancel the membership or public practice licensure of the member, the enrollment of the student, the permit of the professional accounting corporation, or the registration of the registered firm.
- (3) The Registrar may extend the time for a member, student, professional accounting corporation or registered firm to pay any amounts required under subsection (1).

Delivery

- 1303 (1) A requirement in these bylaws to deliver a notice or communication to a member, student, professional accounting corporation or registered firm may be satisfied
 - (a) by personally delivering the notice or communication to
 - (i) the member or student, or
 - (ii) a member holding a proprietary interest in the professional accounting corporation or registered firm,
 - (b) by mailing the notice or communication to the most recent mailing address provided by the member, student, professional accounting corporation or registered firm under Bylaw 407, 508, 804 or 906, or
 - (c) by transmitting the notice or communication to the most recent e-mail address provided by the member, student, professional accounting corporation or registered firm under Bylaw 407, 508, 804 or 906.
- (2) Delivery of a notice or communication in accordance with subsection (1) is deemed to be effected
 - (a) if personally delivered, on the day of delivery,
 - (b) if mailed, on the third day after the date of mailing, excluding weekends and holidays, or

- (c) if transmitted by e-mail, on the day of transmission.

Seal

- 1304 (1) A seal for CPA Yukon must be approved by the board.
- (2) The seal of CPA Yukon must be affixed, by those persons designated by the board, to such documents as may be directed by resolution of the board or by resolution approved at a general meeting.

1305 *[omitted]*

Notification and Disclosure

- 1306 (1) Subject to any limitations specified by the board, the Registrar may notify all members, provincial CPA bodies, other governing bodies, or the public, in such manner as the Registrar sees fit, of
 - (a) the suspension or cancellation of the membership or public practice licensure of a member, the enrollment of a student, the permit of a professional accounting corporation, the registration of a registered firm or the authorization of an authorized practising office of a registered firm, or
 - (b) the imposition of a restriction on the right of a member or registered firm to engage in public practice.
- (2) Subject to any limitations specified by the board, the Registrar may disclose to a provincial CPA body or another governing body
 - (a) facts, information or records relating to a matter referred to in subsection (1)(a) or (b),
 - (b) facts, information or records pertaining to an ongoing or completed investigation under Part 11 or a hearing under section 38 of the Act, or
 - (c) other facts, information or records obtained or provided under the Act or these bylaws, or under the former CA Act, the former CGA Act or the former CMA Act or the former bylaws thereunderfor the purpose of admission, licensing, registration, investigation or discipline of members, bodies corporate or firms regulated by that body.
- (3) Subject to any limitations specified by the board, the Registrar may disclose to the Canadian Association for Insolvency and Restructuring Professionals any facts, information or records pertaining to an ongoing or completed investigation under Part 11 or a hearing under section 38 of the Act in respect of a member or former member who is also a member of that Association.
- (4) Despite any other provision in these bylaws, the board may authorize the Registrar to disclose to a specified recipient, or to the public, specified facts, information or records obtained or provided under the Act or these bylaws, or under the former CA Act, the former CGA Act or the former CMA Act or the former bylaws thereunder, if the board is satisfied that such disclosure is in the public interest.

Inquiries about Membership, Enrollment, Licensure or Registration Status

- 1307 (1) The Registrar may disclose the following information in response to an inquiry by any person about an individual's membership, enrollment or licensure status:
- (a) whether the individual is a current or former member;
 - (b) whether the individual is a current or former legacy CGA member, legacy CA member or legacy CMA member;
 - (c) if the individual is a current or former member,
 - (i) the individual's class of membership,
 - (ii) the date of the individual's initial admission as a member of CPA Yukon or a legacy body, and
 - (iii) if applicable, the dates of every cancellation, suspension and reinstatement of the individual's membership in CPA Yukon or a legacy body;
 - (c.1) whether the individual is currently enrolled as a student;
 - (d) whether the individual currently or formerly held a public practice licence;
 - (e) if the individual currently or formerly held a public practice licence,
 - (i) the category of the individual's practice licence,
 - (ii) the date of the initial issuance of a public practice licence to the member, and
 - (iii) if applicable, the dates of every cancellation, suspension, reinstatement, and change in category of the individual's public practice licence;
 - (f) if the individual is a current member, any business contact information provided by the member to the Registrar, including
 - (i) the current business or employment address provided by the member under Bylaw 508(1)(b),
 - (ii) any current business mailing address and business e-mail address provided by the member under Bylaw 508(1)(c),
 - (iii) if the individual holds a public practice licence, the current street address provided by the member under Bylaw 707(2) for every authorized practising office or other office in Yukon at or in association with which the member is engaged in public practice, and
 - (iv) any other business mailing address, business e-mail address, business telephone number or business fax number provided by the member;
 - (g) if the individual is currently enrolled as a student, any business contact information provided by the student to the Registrar, including
 - (i) any current business or employment address provided by the student under Bylaw 407(1)(b),

- (ii) any current business mailing address and business e-mail address provided by the student under Bylaw 407(1)(c), and
 - (iii) any other business mailing address, business e-mail address, business telephone number or business fax number provided by the student.
- (2) The Registrar may disclose the following information in response to an inquiry by any person about the status of the permit of a body corporate:
 - (a) whether the body corporate is a current or former professional accounting corporation;
 - (b) if the body corporate is a current or former professional accounting corporation,
 - (i) the date of the initial issuance of a permit to the body corporate, and
 - (ii) if applicable, the dates of every cancellation, suspension and reinstatement of the permit of the body corporate;
 - (c) if the body corporate is a current professional accounting corporation, the current mailing address and current e-mail address provided by the body corporate under Bylaw 804(1).
- (3) The Registrar may disclose the following information in response to an inquiry by any person about a firm's registration status:
 - (a) whether the firm is a current or former registered firm;
 - (b) whether an office of the firm is a current or former authorized practising office;
 - (c) if the firm is a current or former registered firm,
 - (i) the date of the initial issuance of registration to the firm, and
 - (ii) if applicable, the dates of every cancellation, suspension and reinstatement of the registration of the firm;
 - (d) if an office of the firm is a current or former authorized practising office
 - (i) the date of the initial issuance of authorization to the office, and
 - (ii) if applicable, the dates of every cancellation, suspension and reinstatement of the authorization of the office;
 - (e) if the firm is a current registered firm,
 - (i) the current mailing address and current e-mail address provided by the firm under Bylaw 906(1)(a), and
 - (ii) the current street address provided by the firm under Bylaw 906(1)(b) for every current authorized practising office of the firm.
- (4) The Registrar may make some or all of the information described in subsections (1) to (3) available to the public by publishing it in a directory on CPA Yukon's website.

- (5) The Registrar may refuse to disclose information described in this section for the reasons described in section 29(2)(a) or (b) of the Act.