

UNEDITED

The Certified Public Accountants Act

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Chapter 278 of *The Revised Statutes of Saskatchewan, 1953*
(effective February 1, 1954).

FOR HISTORICAL REFERENCE ONLY

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER 278

An Act respecting The Certified Public Accountants Association of Saskatchewan

Short title

1 This Act may be cited as *The Certified Public Accountants Act*.

R.S.S. 1953, c.278, s.1.

Incorporation

2 The following persons, namely: Gregory J. Darychuk, Trossachs, Saskatchewan; Alfred J. Gossen, Saskatoon, Saskatchewan; R.H.E. Hayward, Regina, Saskatchewan; J. Howard Hodges, Regina, Saskatchewan; W. Cecil Ianson, Regina, Saskatchewan; Roy J. Leigh, Regina, Saskatchewan; H.H. Vair, Regina, Saskatchewan; J. Clifford MacKinnon, Saskatoon, Saskatchewan; E.C. Connolly, Regina, Saskatchewan, and Stanley B. Bentley, Regina, Saskatchewan, together with such other persons as may hereafter become members of the association under the provisions of this Act, are hereby constituted a body politic and corporate under the name of The Certified Public Accountants Association of Saskatchewan, hereinafter called the association.

1953, c.84, s.2; R.S.S. 1953, c.278, s.2.

Head office

3 The head office of the association shall be in the city of Regina, or at such other place in the Province of Saskatchewan as may be determined by bylaw.

1953, c.84, s.3; R.S.S. 1953, c.278, s.3.

Power to hold land

4 The association may acquire, take and hold such real property as is actually required for its purposes and may sell, mortgage, lease or otherwise dispose of the same.

1953, c.84, s.4; R.S.S. 1953, c.278, s.4.

Objects

5 The general objects of the association shall be to furnish means and facilities by which its members may increase their knowledge, skill and proficiency in all things relating to the business or profession of an accountant or an auditor, and to hold such examinations and prescribe such tests of competency as may be deemed expedient to qualify for admission to membership and to discipline any member guilty of any default or misconduct in the practice of his business or profession.

1953, c.84, s.5; R.S.S. 1953, c.278, s.5.

Power to establish lectures and classes

6 The association may establish lectures and classes for students in accounts, or may enter into agreement with the governing body of any university or college in Canada for the attendance of students in accounts at such lectures or classes in such university or college or with any institution giving instructions solely by correspondence as may come within the course of subjects prescribed by the bylaws of the association.

1953, c.84, s.6; R.S.S. 1953, c.278, s.6.

Benevolent fund

7 The association may establish and administer a benevolent fund for the benefit of any members or the families of deceased members who may require financial assistance and for that purpose may make and receive contributions and donations.

1953, c.84, s.7; R.S.S. 1953, c.278, s.7.

First general meeting

8 The first general meeting of the association shall be held during the year 1953 at such time and place and upon such notice as the Board of Governors may decide. Subsequent general meetings shall be held as the bylaws of the association may provide, but at least once in each calendar year.

1953, c.84, s.8; R.S.S. 1953, c.278, s.8.

Board of Governors

9(1) The affairs and business of the association shall be managed by a Board of Governors consisting of not less than five and not more than fifteen members, to be constituted in such manner as may be provided by bylaw; and the persons named in section 2 shall be the officers and members of the Board of Governors of the association until others are elected under the provisions of this Act to fill their places.

Terms of office

(2) The members of the Board of Governors shall hold office for such term as may be fixed by bylaw.

1953, c.84, s.9; R.S.S. 1953, c.278, s.9.

Power to pass bylaws

10(1) The objects and powers of the association shall be carried out and exercised under bylaws and resolutions passed by the Board of Governors, but every such bylaw, unless in the meantime confirmed at a general meeting of the association called for the purpose of considering it, shall have force only until the next annual meeting, and in default of confirmation thereat shall cease to have force:

Provided that any bylaw passed by the Board of Governors may be repealed, amended, varied or otherwise dealt with by the association, at any annual meeting or at a special meeting called for that purpose.

(2) The Board of Governors may pass bylaws:

- (a) for the granting of membership to certified public accountants;
- (b) for the admission of certified public accountants to practise in the province;
- (c) subject to section 12, to prescribe a curriculum and the course of studies to be pursued by students in accounts and the subjects upon which students and candidates for admission as members shall be examined and for granting certificates to students and candidates who have successfully passed the examinations;
- (d) subject to section 12, for the appointment of examiners for the purpose of ascertaining and reporting upon the qualifications of candidates for membership and students in accounts and for defining their duties and fixing their remuneration;

- (e) for maintaining a register of certified public accountants who are members of the association, and providing for the annual renewal of membership, and prescribing the fees payable thereon;
- (f) prescribing the discipline and control of certified public accountants, including the suspension or expulsion of any member for misconduct or violation of the rules or bylaws of the association;
- (g) for the investigation of any complaint that a certified public accountant has been guilty of misconduct or displayed such incompetence as to render it desirable in the public interest that his membership should be cancelled or suspended;
- (h) for the cancellation or suspension of the membership of any certified public accountant whose application for membership is found by the Board of Governors to have been based on any false or fraudulent statement or who is found by the board to be guilty of misconduct, or to be incompetent, or to be in default in the payment of any fees prescribed under this Act;
- (i) fixing the examination fees to be paid by candidates and the annual fees to be paid by members;
- (j) governing the election of members of the Board of Governors and fixing the procedure to be adopted at meetings;
- (k) for the application of moneys forming the funds of the association; and
- (l) generally for the better carrying out of the purposes and objects of this Act.

1953, c.84, s.10; R.S.S. 1953, c.278, s.10.

Right of persons

11 Any person over twenty-one years of age and of good moral character, residing in Saskatchewan, who has taken the course of studies prescribed by the Board of Governors or has otherwise satisfied the board as to his qualifications, upon making written application to the board before the holding of the examination for admission to membership and upon paying the prescribed examination fees shall have the right to try such examination.

1953, c.84, s.11; R.S.S. 1953, c.278, s.11.

Examinations

12(1) All examinations shall be under the control of the University of Saskatchewan.

- (2) The Senate may after consultation with the Board of Governors:
 - (a) appoint a board of examiners to examine all candidates; and
 - (b) make regulations governing the conduct of examinations and prescribing the fees payable by candidates.
- (3) The registrar of the university shall report the results of all examinations to the secretary of the association.

1953, c.84, s.12; R.S.S. 1953, c.278, s.12.

Who shall be admitted as members

13 The following persons shall be admitted as members ship in the association:

- (a) students in accounts and candidates who have passed the prescribed examinations, and of whose qualifications and fitness the Board of Governors approves;
- (b) members of an incorporated association or body of accountants or auditors having similar objects and purposes under such conditions as the board deems proper.

1953, c.84, s.13; R.S.S. 1953, c.278, s.13.

Right to use name "Certified Public Accountant"

14(1) Every member of the association shall have the right to use the designation "Certified Public Accountant" and may also use after his name the initials "C.P.A." indicating that he is a "Certified Public Accountant", and no person shall be entitled to take or use the designation "Certified Public Accountant" or the initials "C.P.A.", implying that he is a certified public accountant, or any name, title, initials or description implying that he is a certified public accountant, unless he is a member of the association in good standing and registered as such.

Penalty

(2) Every person who contravenes any of the provisions of subsection (1) is for every contravention guilty of an offence and liable on summary conviction to a fine of not less than \$50 nor more than \$100, and costs.

1953, c.84, s.14; R.S.S. 1953, c.278, s.14.

Register

15(1) The Board of Governors shall cause to be kept by the secretary a register in which shall be entered in alphabetical order the names of all members in good standing, and those members only whose names are inscribed in the register shall be entitled to the privileges of membership in the association. The register shall at all times be subject to inspection by any person free of charge.

Register *prima facie* evidence

(2) The register or a copy thereof or an extract therefrom duly certified by the secretary shall be *prima facie* evidence in all courts and before all persons that the persons therein specified as members in good standing are members of the association in good standing and the absence of the name of any person from the register shall be *prima facie* evidence that he is not a member of the association.

1953, c.84, s.15; R.S.S. 1953, c.278, s.15.

Application of profit

16 Any surplus derived from carrying on the affairs and business of the association shall be devoted and applied solely in promoting and carrying out its objects and purposes and shall not be divided among its members.

1953, c.84, s.16; R.S.S. 1953, c.278, s.16.

Remuneration of secretary treasurer

17 The secretary treasurer or the secretary and the treasurer may be paid such remuneration as may be fixed from time to time by the Board of Governors.

1953, c.84, s.17; R.S.S. 1953, c.278, s.17.

Right to practise as an accountant not affected

18 Nothing in this Act affects or interferes with the right of any person not a member of the association to not affected practise as an accountant in Saskatchewan.

1953, c.84, s.18; R.S.S. 1953, c.278, s.18.

Effect of ceasing to be a member

19 If a person ceases, for any cause whatever, to be a member of the association he shall not, nor shall his representatives, have any interest in or claim against the funds and property of the association, because or by reason of his membership in the association.

1953, c.84, s.19; R.S.S. 1953, c.278, s.19.

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

20(1) The association shall file in the Department of the Provincial Secretary two copies, certified by the secretary of the association to be true copies, of:

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

within thirty days after the same are made.

(2) Where the association adopts a code of ethics governing its members, and subscription thereto or observance thereof is a condition of membership, the code of ethics shall for the purposes of this section and sections 21, 22, 23 and 24 be deemed to be a bylaw of the association.

(3) Where a bylaw, rule or regulation is amended two copies thereof shall be filed with the amendment.

1953, c.84, s.20; R.S.S. 1953, c.278, s.20.

Effective date of bylaws, etc.

21 All bylaws, rules, regulations and amendments thereto shall take effect upon the making thereof or on a date stated therein for the purpose.

1953, c.84, s.21; R.S.S. 1953, c.278, s.21.

Effect of failure to file bylaw, etc.

22 Failure to file any bylaw, rule, regulation or amendment as required by section 20 shall render the bylaw, rule, regulation or amendment ineffective as from the expiration of the time allowed for filing the same and it shall be deemed to have been revoked.

1953, c.84, s.22; R.S.S. 1953, c.278, s.22.

Review by Legislative Assembly

23(1) One copy of all bylaws, rules and regulations and amendments thereto filed in the Department of the Provincial Secretary as required by section 20 shall be laid before the Legislative Assembly forthwith if the Assembly is then in session or, if the Assembly is not then in session, within fifteen days from the commencement of its next session.

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

1953, c.84, s.23; R.S.S. 1953, c.278, s.23.

Record of revocation and notification to association

24(1) Where it appears from any Votes and Proceedings of the Legislative Assembly that any bylaw, rule or regulation or amendment thereto has ceased to have effect, the Clerk of the Assembly shall forthwith forward two copies of such Votes and Proceedings to the Deputy Provincial Secretary and at the same time advise him that the copies are forwarded pursuant to this subsection.

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

1953, c.84, s.24; R.S.S. 1953, c.278, s.24.

Lists of members to be filed with Provincial Secretary

25(1) The association shall, before the first day of September, 1953, file in the Department of the Provincial Secretary lists, certified by the secretary of the association to be true lists, showing:

- (a) the names of all certified public accountants in good standing as of the thirty-first day of May, 1953, and the names of all persons admitted as students on or before the last mentioned date, including the addresses of all persons whose names appear on the said lists, as shown by the records of the association, and the respective dates of their admission to membership in the association or as students;
- (b) the names, and the addresses as shown by the records of the association, of all certified public accountants under suspension on the thirty-first day of May, 1953, and stating in each case the reason for suspension;
- (c) the names, and the addresses as shown by the records of the association, of all persons whose names were struck off the register of certified public accountants or the register of students as the result of disciplinary action preceding the first day of June, 1953, and stating in each case the reason for such action;

and shall furnish the Provincial Secretary with such relative information as he may require.

(2) Subject to subsection (3), the association shall, before the first day of February in each year, file in the Department of the Provincial Secretary a return, certified by the secretary of the association to be correct, showing:

- (a) the names and addresses and dates of admission to membership in the association of all persons who became members during the preceding year;
- (b) the names and addresses of all persons admitted as students during the preceding year;

- (c) the names of all members and students who were suspended or dismissed or otherwise ceased to be in good standing during that year;
- (d) the names of all members and students who were reinstated during that year;
- (e) any known changes in the addresses of members and students.

1953, c.84, s.25; R.S.S. 1953, c.278, s.25.

(3) The return required by subsection (2) shall, in respect of the year 1953, cover only the portion of that year after the thirty-first day of May.

R.S.S. 1953, c.278, s.25

Additions to and alterations in list filed in department

26 Upon receipt of the return required by subsection (2) of section 25 the Provincial Secretary shall cause the list filed in his department under clause (a) of subsection (1) of section 25 to be amended by the addition or insertion of appropriate entries in accordance with the information contained in the return.

1953, c.84, s.26; R.S.S. 1953, c.278, s.26.

Report to Provincial Treasurer where application for admission refused

27 Where an application for reinstatement or for admission to membership in the association or for admission as a student is made in compliance with this Act and the bylaws, rules and regulations and is refused, the association shall within seven days thereafter forward by registered mail to the Provincial Treasurer a report setting forth the circumstances and stating the reasons for the refusal.

1953, c.84, s.27; R.S.S. 1953, c.278, s.27.

Discipline

28(1) Where the Board of Governors or disciplinary committee suspends or dismisses a member or student, the association shall within fourteen days after the date of suspension or dismissal forward by registered mail to the Provincial Treasurer a copy, certified by the secretary to be a true copy, of the complaint, any report upon the conduct of the person suspended or dismissed and the order of the Board of Governors or committee, and shall furnish the Provincial Treasurer with such relative information as he may require.

(2) If the Provincial Treasurer is of opinion that the suspension or dismissal is unjust or contrary to the public interest, he may:

- (a) request the Board of Governors or committee to reconsider the case and its finding thereon;
- (b) if the Board of Governors or committee and the person whose conduct is under inquiry agree, appoint a board of arbitration consisting of one member nominated by the Board of Governors, one nominated by the person whose conduct is under inquiry and one appointed by the Lieutenant Governor in Council to review or rehear the case and render decision thereon; or
- (c) institute an appeal to a judge of the Court of Queen's Bench in chambers.

1953, c.84, s.28; R.S.S. 1953, c.278, s.28.

Coming into force

29 This Act shall come into force on a day to be fixed by proclamation of the Lieutenant Governor.

R.S.S. 1953, c.278, s.29

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