

BILL

No. 10 of 1951.

An Act to Incorporate The Certified Public Accountants
Association of Alberta.

(Assented to , 1951.)

WHEREAS Arthur G. Aldridge, Hector E. Boulay, Frank Leah, Dorothy J. Moor, Ronald A. Shute and W. Dwayne Watt, all of the City of Edmonton, in the Province of Alberta; William E. Allan, Walter Nobbs, John W. Randall, John S. Sasseville and Oliver E. Wilson, all of the City of Calgary, in the Province of Alberta; James J. Davis, of Stettler; Ralph E. Haynes, of Wetaskiwin; Donald W. Robertson, of Red Deer, all of the Province of Alberta, Accountants; have by their petition, represented that they are desirous of being incorporated under the name. "The Certified Public Accountants Association of Alberta" with the objects of increasing the knowledge, skill and proficiency of the members of the said Association in all things relating to the business or profession of an accountant or an auditor, and generally, for carrying out the objects of the Association.

Therefore, His Majesty, by and with the advice of the Legislative Assembly of the Province of Alberta, enacts as follows:

- 1.** This Act may be cited as "*The Certified Public Accountants Association of Alberta*". Short title
- 2.** The persons named in the preamble, together with such other persons as may hereafter become members of the Association, are hereby constituted a body corporate and politic under the name "The Certified Public Accountants Association of Alberta" hereinafter called the "Association". Incorporation
- 3.** The Head Office of the Association shall be in the City of Edmonton, or at such other place in the Province of Alberta as may be determined by by-law. Head Office
- 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. Power to hold land
- 5.** The general objects of the Association shall be to furnish means and facilities by which its members may in- Objects

crease 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 practise of his business or profession.

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 as may come within the course of subjects prescribed by the by-laws of the Association.

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.

Board of
Governors

8. (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 by-law.

Term of
office

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

(3) The persons named in section (1) shall be the officers and governors of the Association until others, under the provisions of this Act, are elected to fill their places.

First
General
Meeting

9. (1) The first general meeting of the Association shall be held during the year one thousand nine hundred and fifty-one at such time and place and upon such notice as the governors may decide.

(2) Subsequent general meetings shall be held as the by-laws of the Association may provide, but at least once in each calendar year.

(3) At any general or special meeting members may be represented and vote by proxy, but no such proxy shall be exercised by a person who is not a member of the Association.

Vacancies

10. (1) When a vacancy occurs in the membership of the board from any cause, the board shall appoint some other member of the Association to fill the vacancy.

(2) The board shall elect from its members a president, a first and second vice-president and shall appoint a secretary-treasurer, or a secretary and a treasurer who need not be a member of the board.

11. (1) The Board of Governors may pass by-laws for the purpose of carrying out the objects and powers of the Association. Power to pass by-laws

(2) Without detracting from the generality of the foregoing the Board of Governors may pass by-laws,—

- (a) prescribing a curriculum and the courses 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 providing for granting certificates to students and candidates who have passed the examinations; Curriculum and courses of studies
- (b) providing for the appointment of examiners for the purpose of ascertaining and reporting upon the qualifications of candidates for membership and students in accounts and defining their duties and fixing their remuneration; Appointment of examiners
- (c) regulating and governing the conduct of its members in the practise of their business or profession, including the suspension or expulsion of any member for misconduct or violation of the rules or by-laws of the Association; Regulating conduct of members
- (d) fixing the examination fees to be paid by candidates and the annual fees to be paid by members; Fees
- (e) governing the election of members of the board and fixing the procedure to be adopted at meetings; and Procedure
- (f) generally for the better carrying out of the purposes and objects of this Act. For other purposes

(3) Every by-law, 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 or effect.

(4) Any by-law passed by the 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.

(5) Any by-law of the Association may be annulled by the Lieutenant Governor in Council.

12. Any person over twenty-one years of age and of good moral character, residing in the Province, who has taken the course of studies prescribed by the board, 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. Right of persons to try examination on application

13. (1) The following persons shall be admitted to membership,— Who shall be admitted as members

- (a) students in accounts and candidates who have passed the prescribed examinations, and of whose qualifications and fitness the governors approve;
- (b) members of any incorporated association or body of accountants or auditors having similar objects, purposes and qualifications, under such conditions as the governors may prescribe.

(2) The conditions may be amended by the governors from time to time and shall be amended if so ordered by the Lieutenant Governor in Council.

14. (1) Notwithstanding the provisions of any other Act,—

Right to use
name
"Certified
Public
Accountant"

- (a) every member of the Association may 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
- (b) no person shall take or use the designation "Certified Public Accountant" or the initials "C.P.A.", or any name, title or description implying that he is a member of the Association unless he is a member in good standing and registered as such.

Penalty (2) Any person who contravenes the provisions of subsection (1) shall be guilty of an offence and liable on summary conviction to a penalty not exceeding twenty-five dollars for each offence.

15. This Act shall not affect or interfere with the right of any person to carry on business in the Province as a cost accountant, industrial accountant, professional accountant, chartered accountant or registered industrial accountant and to designate himself as such.

Non-applica-
tion of Act

16. Nothing in this Act shall affect or interfere with the right of any person not a member of the Association to practise as an accountant or auditor in the Province.

Right to
practise as
an account-
ant not
affected

17. (1) The secretary-treasurer or secretary shall keep a register in which shall be entered in alphabetical order the names of all members in good standing.

Register

(2) Those members only whose names are entered in the register shall be entitled to the privileges of membership.

(3) The register shall be open at all times to inspection by any person free of charge.

18. 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.

Application
of profit

19. The secretary-treasurer or the secretary and the treasurer may be paid such remuneration as may be fixed from time to time by the governors. Remuneration of secretary-treasurer

20. If a person ceases, for any cause whatsoever, 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. Effect of ceasing to be a member

21. This Act shall come into force on the day upon which it is assented to. Coming into force

FOURTH SESSION
ELEVENTH LEGISLATURE
15 GEORGE VI
1951

BILL

An Act to Incorporate The Certified
Public Accountants Association
of Alberta.

Received and read the

First time

Second time

Third time

MR. COLBORNE.
