

1973 Bill Pr. 2

Second Session, 17th Legislature, 21 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL Pr. 2

**An Act to Incorporate The Certified General Accountants
Association of Alberta**

MR. KOZIAK

First Reading

Second Reading

Third Reading

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AN ACT TO INCORPORATE THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ALBERTA

- Preamble WHEREAS E. J. Bethell, L. F. Csabay, D. H. Hildebrand, Charles Brown, G. D. Meades, J. D. Scott all of the City of Calgary in the Province of Alberta and R. J. Leonard and D. H. Parson of the City of Edmonton in the Province of Alberta, have, by their petition, represented that they are desirous of being incorporated under the name: "The Certified General Accountants Association of Alberta," with the objects of increasing the knowledge, skill, and proficiency of the members of the 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 HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta enacts as follows:
- Short title **1.** This Act may be cited as *The Certified General Accountants Act*.
- Incor-
poration **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 General Accountants Association of Alberta" (hereinafter called "the association").
- Head office **3.** The head office of the association shall be in the City of Calgary, Alberta, or at such other place in the Province of Alberta as may be determined by by-law.
- 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.

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.

Lectures
and classes

6. The association may establish lectures and classes for students in accounts, or may enter into agreements 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 member or the family of a deceased member 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 (hereinafter called "the Board") 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; and the persons named in the preamble of this Act shall be the officers and governors of the association until others, under this Act, are elected to fill their places.

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

Meetings

9. (1) The first regular meeting of the association shall be held during the year 1973 at such time and place and upon such notice as the Board may decide.

(2) Subsequent regular 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 regular or special general 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 and 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.

By-laws

11. (1) The objects and powers of the association shall be carried out and exercised under by-laws and resolutions passed by the Board; but 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 general meeting, and in default of confirmation thereat shall cease to have force.

(2) Any by-law passed by the Board may be repealed, amended, varied, or otherwise dealt with by the association, at any annual general meeting or at a special meeting called for the purpose.

(3) Without restricting the generality of the foregoing, the Board 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 for granting certificates to students and candidates who have successfully passed the examinations;
- (b) appointing examiners for the purposes of ascertaining and reporting upon the qualifications of candidates for membership and students in accounts, and defining the duties and fixing the remuneration of examiners;
- (c) regulating and governing the conduct of the members of the association in the practice of their business or profession, including power to suspend or expel any member for misconduct or violation of the rules or by-laws of the association;
- (d) fixing the examination fees to be paid by candidates and the annual fees to be paid by members;
- (e) governing the election of members of the Board and fixing the procedure to be adopted at meetings;
- (f) generally, for the better carrying out of the purposes and objects of this Act.

Right to try
examination

12. Any person over 21 years of age and of good moral character, residing in Alberta, 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, may try the examination.

Membership **13.** The following persons may be admitted to membership:

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

Use of name:
Certified
General
Accountant **14.** (1) Every member of the association shall have the right to use the designation "Certified General Accountant", and may also use after his name the initials "C.G.A.", indicating that he is a Certified General Accountant, and no person shall be entitled to take or use the designation "Certified General Accountant" or the initials "C.G.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.

(2) Any person who contravenes the provisions of subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding \$25 for each offence.

(3) Every such penalty shall, forthwith upon the recovery thereof, be paid over by the convicting court to the Provincial Treasurer, to form part of the General Revenue Fund.

Register **15.** (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; and only those members whose names are entered in the register shall be entitled to the privileges of membership.

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

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.

Remunera-
tion of
secretary-
treasurer,
etc. **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.

Right to
practice **18.** Nothing in this Act shall affect or interfere with the right of any person not a member of the Association to practice as an accountant or auditor in Alberta.

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, provided, however, that this section shall not apply to the benevolent fund referred to in section 7.

Commence-
ment

20. This Act comes into force on the day upon which it is assented to.