

1984 BILL 91

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Second Session, 20th Legislature, 33 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 91**

**CERTIFIED GENERAL ACCOUNTANTS ACT**

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HON. MR. KING

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First Reading .....

Second Reading .....

Committee of the Whole .....

Third Reading .....

Royal Assent .....

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# BILL 91

1984

## CERTIFIED GENERAL ACCOUNTANTS ACT

(Assented to , 1984)

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HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

Definitions

**1 In this Act,**

- (a) “Association” means The Certified General Accountants’ Association of Alberta;
- (b) “authorized entity” means a certified general accountant, a professional corporation and a student member;
- (c) “Board” means the Board of Governors of the Association established under section 6;
- (d) “certified general accountant” means an individual who holds a subsisting certificate of registration under section 13 and an annual certificate under section 21;
- (e) “Discipline Committee” means the Discipline Committee established under section 31;
- (f) “member of the public” means an individual who is not a member of the Association or of any other accounting profession or organization;
- (g) “Minister” means the member of the Executive Council charged by the Lieutenant Governor in Council with the administration of this Act;
- (h) “permit” means a permit issued pursuant to section 13;
- (i) “Practice Review Committee” means the Practice Review Committee established under section 26;
- (j) “professional corporation” means a corporation that holds a subsisting permit;
- (k) “Registrar” means the Registrar appointed under section 7;
- (l) “student member” means an individual who holds a subsisting certificate of registration issued under section 13;
- (m) “Registration Committee” means the Registration Committee established under section 10.

**PART 1**

**USE OF NAME**

Exclusive use of title

**2(1) No person except a certified general accountant shall**

- (a) use the name “Certified General Accountant” or the initials “C.G.A.” or any title, description, abbreviation, letter or symbol representing that name, alone or in combination with any other

name, title, description, abbreviation, letter or symbol, that represents expressly or by implication that he is a certified general accountant, or

(b) use any title, description, abbreviation, letter or symbol that is likely to be confused with the name "Certified General Accountant".

(2) No person shall engage in the practice of accounting in Alberta under any name or title containing the words "Professional Corporation" or the initials "P.C." unless that person is duly incorporated and the holder of a permit issued under section 13 or under any other Act entitling it to engage in the practice of accounting.

(3) A person practising accounting in contravention of subsection (2) is guilty of an offence and liable to a fine not exceeding \$100 for every day on which that name or title is used.

Prohibition  
against use  
of title

**3** No person shall use the name "Accredited Public Accountant" or the initials "A.P.A." or any title, description, abbreviation, letter or symbol representing that name, alone or in combination with any other name, title, description, abbreviation, letter or symbol, that represents expressly or by implication that he is an accredited public accountant.

Injunction

**4** The Court of Queen's Bench, on application by the Board by way of originating notice, may grant an injunction enjoining any person from doing any act that is in contravention of section 2 or 3, notwithstanding any penalty that may be provided by this Act or the regulations in respect of that contravention.

## PART 2 ASSOCIATION

Association

**5(1)** The Certified General Accountants' Association of Alberta incorporated under the *Societies Act* is continued as a corporation under this Act with the same name.

(2) The Association has the capacity and, subject to this Act, the rights, powers and privileges of a natural person.

Board of  
Governors

**6(1)** There is hereby established a governing body of the Association called the Board of Governors.

(2) The Board shall manage and conduct the business and affairs of the Association and exercise the rights, powers and privileges of the Association in the name and on behalf of the Association.

(3) The Board shall annually submit to the Minister a report on those matters of the business and affairs of the Association that the Minister may require in a form satisfactory to him.

(4) The Minister shall, on receipt of the annual report of the Association, lay it before the Legislative Assembly, if it is then sitting, and if it is not then sitting, within 15 days after the commencement of the next ensuing sitting.

Registrar

**7** The Board shall appoint an individual as Registrar for the purposes of this Act.

Composition  
of Board

**8(1) The Board shall consist of**

- (a) not fewer than 6 certified general accountants or a greater number, not to exceed 24, that may be prescribed by the by-laws each of whom shall be elected by and from among certified general accountants at the time, in the manner and for the period provided for by the by-laws,
  - (b) when the number of elected certified general accountants does not exceed 10, 1 member of the public, or when the number of elected certified general accountants is more than 10, 2 members of the public, who shall be appointed by the Minister after consultation with the Association for a 2-year term of office, and
  - (c) any other members of the public who are elected or appointed by certified general accountants at the time, in the manner and for the period provided for by the by-laws.
- (2) The members of the Board under subsection (1) shall elect from among themselves the officers of the Association specified in the by-laws in the manner and for the term prescribed in the by-laws.
- (3) A member of the Board referred to in subsection (1)(b) continues to hold office after the expiry of his term of office until he is reappointed or his successor is appointed.
- (4) The Minister may, after consultation with the Board, revoke the appointment of a member of the Board referred to in subsection (1)(b).
- (5) The Minister may, in the absence of any payment by the Association to the member for that purpose, pay to a member of the Board referred to in subsection (1)(b) travelling and living expenses incurred by that member for his attendance at any meeting of the Board while away from his usual place of residence, and fees in an amount prescribed by the Minister.
- (6) The powers, duties and operations of the Board under this Act, the regulations and the by-laws are not affected by
- (a) the fact that no member of the public is appointed as a member of the Board pursuant to subsection (1)(b),
  - (b) the revocation, under subsection (4), of the appointment of a member of the Board, or
  - (c) the resignation from the Board of a member of the public.
- (7) The failure of a member of the public appointed pursuant to subsection (1)(b) to attend a meeting of the Board shall not be construed to affect or restrict the Board from exercising any powers or performing any duties under this Act, the regulations or the by-laws at that meeting.

**PART 3**

**REGISTRATION OF MEMBERS**

Registers

- 9(1) The Registrar shall maintain, in accordance with the by-laws and subject to the direction of the Board the following registers:**
- (a) a register of certified general accountants;
  - (b) a register of professional corporations;

- (c) a register of student members;
  - (d) a register for each other class or category of membership established under the by-laws.
- (2) The Registrar shall enter in the appropriate register the name of a person
- (a) whose application has been approved
    - (i) by the Registration Committee or, on review, the Board, in the case of a certified general accountant,
    - (ii) by the Board, in the case of a professional corporation, or
    - (iii) in accordance with the by-laws in the case of a student member or a member of another class or category of membership established under the by-laws,
- and
- (b) who has paid the fee prescribed in the by-laws.
- (3) The Registrar shall maintain, in accordance with the by-laws, separate from the registers to be maintained under subsection (1), a list of authorized entities in good standing with the Association which the Registrar shall, during regular office hours, permit any person to inspect.

Registration  
Committee

- 10(1)** There is hereby established a Registration Committee consisting of those certified general accountants appointed in accordance with the regulations.
- (2) The Registration Committee shall, in accordance with this Part, the regulations and the by-laws, consider applications for the registration of applicants as certified general accountants, and may approve or refuse to approve the registration or defer the approval of registration until it is satisfied that the applicant has fulfilled all of the applicable requirements for registration.
- (3) On approving or refusing registration or deferring approval of registration, the Registration Committee shall
- (a) cause a written notice of the approval, refusal or deferral to be sent to the applicant, and
  - (b) in the case of an approval, cause a notice of the approval to be published to certified general accountants in the manner prescribed in the by-laws.
- (4) A certified general accountant may, within 15 days of publication of a notice of approval under subsection (3), request the Board to review the application and approval by serving on the Registrar a written request for review by the Board setting out the reasons why, in his opinion, the registration of the applicant concerned should be reviewed.
- (5) A request for review under subsection (4) acts as a stay of the approval of registration by the Registration Committee.

(6) An applicant whose application for registration has been refused in accordance with this Part may, within 30 days of receiving a notice of refusal and the reasons for the refusal, request the Board to review the refusal by serving on the Registrar a written request for review by the Board setting out the reasons why, in his opinion, his registration as a certified general accountant should be approved.

Reviews

**11(1)** The Board shall, after receipt of a request for review under section 10(4) or (6), review the request so received.

(2) The Board shall, on receipt of a request for review under section 10(4) or (6), direct the Registrar to notify in writing

(a) in the case of a request for review pursuant to section 10(4), the person who requested the review and the applicant for registration, and

(b) in the case of a request for review pursuant to section 10(6), the applicant alone,

of the date, place and time that it will consider the matter requested to be reviewed.

(3) Each person entitled to notification under subsection (2) is entitled to appear with counsel and make representations to the Board when it considers the matter under review.

(4) The Board shall review the matter requested to be reviewed within 30 days after the date of service of the notification under subsection (2).

(5) The Board may, on the written request of the applicant or the Registrar, extend the period mentioned in subsection (4) for 1 or more additional periods, each not exceeding 30 days.

(6) A member of the Registration Committee who is also a member of the Board may participate at a review by the Board under this section but shall not vote in a decision of the Board at a review under this section.

Registration of corporations

**12(1)** The Board may approve the registration of and the issuance of a permit to any corporation that

(a) files an application in the form prescribed by the Board,

(b) pays all the fees prescribed by the by-laws,

(c) satisfies the Board that it is a company limited by shares that is in good standing with the Registrar of Companies under the *Companies Act* or that it is a corporation in good standing with the Registrar as defined in the *Business Corporations Act*, as the case may be,

(d) satisfies the Board that the corporation, by law or by virtue of its incorporating documents, has the capacity to carry on the business and exercise the powers set out in the by-laws under this Act,

(e) satisfies the Board that the name of the corporation is in accordance with the regulations of the Board and contains the words "Professional Corporation",



(f) satisfies the Board that the legal and beneficial ownership of all the issued shares of the corporation is vested in one or more certified general accountants and that all of the directors of the corporation are certified general accountants, and

(g) satisfies the Board that the persons who will carry on the practice of accounting on behalf of the corporation are certified general accountants.

(2) A corporation becomes entitled to be registered as a professional corporation when the Board approves its registration.

Issue of  
certificates  
and permits

**13(1)** On entering the name of an individual in the register of certified general accountants, the Registrar shall issue to that individual a certificate of registration.

(2) On entering the name of a corporation in the register of professional corporations, the Registrar shall issue to that corporation a permit to engage in the practice of accounting as a professional corporation.

(3) On entering the name of an individual in the register of student members the Registrar shall issue to that individual a certificate of registration.

(4) A certificate of registration and a permit issued under this section are subject to this Act, the regulations and the by-laws.

Terms of permits

**14(1)** The term of a permit is 1 year from the date of issue of the permit and the permit may, with the approval of the Board, be renewed for additional periods, not exceeding 1 year, on payment of the fees prescribed in the by-laws.

(2) A permit may be cancelled or its renewal withheld by the Registrar where any of the conditions specified in section 12(1) cease to be fulfilled.

Termination  
of permits

**15** Where a professional corporation ceases to fulfil any condition specified in section 12(1) by reason only of

(a) the death of a certified general accountant,

(b) the striking off or other removal from the register of the name of a certified general accountant, or

(c) the suspension of a certified general accountant under this Act,

who is a shareholder of the corporation, the professional corporation has a period of 90 days from the date of death, striking off or other removal or suspension, as the case may be, in which to fulfil the condition, failing which the permit is automatically terminated effective on the expiration of the 90-day period without the necessity of an order of the Board.

Liability of  
shareholders

**16(1)** Notwithstanding any provision to the contrary in the *Companies Act* or the *Business Corporations Act*, every person who is a shareholder of a corporation during the time that it is the holder of a permit or is a shareholder of a corporation during the time that it acts in contravention of this Act is liable to the same extent and in

the same manner as if the shareholders of the corporation were, during that time, carrying on the business of the corporation as a partnership or, where there is only one shareholder, as an individual practising accounting.

(2) The liability of any person in carrying on the practice of accounting is not affected by the fact that the practice is carried on by that person as an employee and on behalf of a professional corporation.

Voting agreements

**17** No shareholder of a professional corporation shall enter into a voting trust agreement, proxy or any other type of agreement vesting in another person who is not a certified general accountant the authority to exercise the voting rights attached to any or all of his shares.

Accountant-client relationship

**18(1)** Nothing contained in this Act affects, modifies or limits any law applicable to the confidential or ethical relationship between a certified general accountant and a person receiving the professional services of a certified general accountant.

(2) The relationship between a professional corporation carrying on practice and a person receiving the professional services of the corporation is subject to all applicable laws relating to the confidential and ethical relationship between a certified general accountant and his client.

(3) All rights and obligations pertaining to communications made to or information received by a certified general accountant apply to the shareholders, directors, officers and employees of a professional corporation.

Application of Act

**19(1)** The relationship between a professional corporation in the practice of accounting and a person receiving the professional services of the corporation is subject to this Act, the regulations and any other law applicable to the relationship between a certified general accountant and his client.

(2) The relationship of a certified general accountant to a professional corporation, whether as shareholder, director, officer or employee of that corporation, does not affect, modify or diminish the application of this Act, the regulations and the by-laws

(a) to him personally as a certified general accountant, or

(b) to the relationship between the certified general accountant and his client.

Professional corporations

**20(1)** A professional corporation may engage in the practice of accounting only in its corporate name or another name that is approved by the Board pursuant to the regulations, and not otherwise.

(2) A professional corporation shall advise the Registrar in writing of the names of the shareholders, directors and officers of the corporation and of any change in shareholders, directors or officers forthwith after the change occurs.

(3) If a professional corporation causes financial statements and audited financial statements to be prepared, it shall cause them to be

signed by the certified general accountant who had personal supervision, direction and control over their preparation.

Annual certificates

**21(1)** The Registrar shall issue an annual certificate in accordance with the by-laws to a certified general accountant who pays the annual fee prescribed by the by-laws and whose registration is not under suspension or cancelled.

(2) An annual certificate is valid during the year for which the annual certificate is issued.

Suspension and cancellation

**22(1)** The registration of a person is suspended when a decision to suspend the registration is made in accordance with this Act.

(2) The Registrar shall, after a decision to suspend a registration has been made, enter a memorandum of the suspension of the registration in the appropriate register, indicating

- (a) the period of the suspension, and
- (b) the reason for the suspension.

(3) The registration of a person is cancelled when a decision to cancel the registration is made in accordance with this Act.

(4) The Registrar shall, after a decision to cancel a registration has been made, enter a memorandum of the cancellation of the registration in the appropriate register.

(5) The Registrar shall not remove from the registers any memorandum made by him under subsection (2) or (4) except in accordance with the by-laws.

Requests for cancellation

**23(1)** The Registrar shall not, at the request of a person, cancel the registration of that person unless the request for the cancellation has been approved by the Board.

(2) When a request for cancellation of a registration is approved by the Board, the Registrar shall cancel that registration.

Cancellation and reinstatement

**24(1)** The Registrar may cancel the registration of

- (a) any person who is in default of payment of any fees, costs, dues or levies payable by it under this Act, the regulations or the by-laws, or
- (b) a certified general accountant who has ceased to be ordinarily resident in Alberta,

after the expiration of one month following the service on the person or certified general accountant of a written notice that the Registrar intends to cancel the registration, unless the person or certified general accountant on whom the notice is served complies with the notice.

(2) The notice under subsection (1) shall state that the Registrar may cancel the registration unless, as the case may be,

- (a) the fees, dues, costs or levies are paid as indicated in the notice, or

(b) evidence satisfactory to the Registrar has been received by him within the time prescribed in the notice that the certified general accountant continues to be ordinarily resident in Alberta.

(3) The Registrar may cancel the registration of a person that was entered in error in the register.

(4) The Board may direct the Registrar, subject to any conditions respecting the payment of arrears and any reinstatement fee that the Board may prescribe,

(a) to reinstate in the applicable register a registration that was cancelled under subsection (1), and

(b) to re-issue the certificate of registration, annual certificate or permit, as the case may be, to its former holder.

Surrender of  
certificates  
and permits

**25** If the registration of a person has been cancelled under section 23 or 24, the certificate of registration and annual certificate or the permit, as the case may be, is deemed to be cancelled, and the person shall, on the request of the Registrar, forthwith surrender the certificate of registration, annual certificate or permit to him.

#### **PART 4**

#### **PRACTICE REVIEW COMMITTEE**

Membership

**26(1)** There is hereby established a Practice Review Committee consisting of not fewer than 5 members as follows:

(a) certified general accountants who are appointed by the Board in the number and in the manner set out in the regulations;

(b) 1 person appointed by the Minister from a list of no fewer than 3 members of the public nominated by the Board.

(2) If the Board fails, within a reasonable time after being requested to do so by the Minister, to make a nomination for the purposes of subsection (1)(b), the Minister may appoint a member of the public to the Practice Review Committee without the Board's nomination.

(3) The Minister may, in the absence of any payment by the Association to the member for that purpose, pay to the member of the Practice Review Committee referred to in subsection (1)(b) travelling and living expenses incurred by that member for attendance at a hearing of the Practice Review Committee away from his usual place of residence and fees in an amount prescribed by the Minister.

(4) The Minister may, after consultation with the Board, revoke the appointment of the member of the Practice Review Committee referred to in subsection (1)(b).

(5) The powers, duties and operations of the Practice Review Committee under this Act, the regulations and the by-laws are not affected by

(a) the fact that no member of the public is appointed as a member of the Practice Review Committee pursuant to subsection (1)(b),

(b) the revocation under subsection (4) of the appointment of a member of the public, or

(c) the resignation as a member of the Practice Review Committee of a member of the public.

(6) Subject to the regulations prescribing a quorum of the Practice Review Committee, the failure of a member of the public appointed pursuant to subsection (1)(b) to attend a meeting of the Practice Review Committee shall not be construed to affect or restrict the Practice Review Committee from exercising any powers or performing any duties under this Act, the regulations and the by-laws at that meeting.

Duties

## **27 The Practice Review Committee**

(a) shall, on its own initiative or at the request of the Board, inquire into and report to and advise the Board in respect of

(i) the assessment and development of educational standards and experience requirements that are conditions precedent to continuing registration as a certified general accountant under this Act,

(ii) the evaluation of desirable standards of competence of certified general accountants generally,

(iii) any other matter that the Board from time to time considers necessary or appropriate in connection with the exercise of its powers and the performance of its duties in relation to competence in the practice of accounting under this Act and the regulations, and

(iv) the practice of accounting generally,

and

(b) may conduct a review of the practice of an authorized entity in accordance with this Act and the regulations.

Inquiries and reviews

**28** Sections 42 to 46 apply, with all necessary modifications, to an inquiry or review by the Practice Review Committee as if that Committee were the Discipline Committee.

Powers re reviews

**29(1)** After each inquiry or review under section 27, the Practice Review Committee

(a) shall make a written report to the Board on the inquiry or review and, where appropriate, on its decision,

(b) may make recommendations to the Board regarding the matter inquired into or reviewed, with reasons for the recommendations,

(c) may make recommendations to an authorized entity as to his or its conduct in the practice of accounting, and

(d) if it is of the opinion that the conduct of an authorized entity constitutes or may constitute either unskilled practice of accounting or professional misconduct,

(i) shall forthwith refer the matter relating to that conduct to the Registrar for an inquiry under Part 5, and in such a case the Registrar shall deal with the referral as if it were a complaint, and

(ii) may, if it makes a referral under subclause (i), recommend to the chairman of the Board that the registration of the authorized entity be temporarily suspended pending the outcome of proceedings under Part 5.

(2) On receiving a recommendation under subsection (1)(d)(ii), the chairman of the Board may suspend the registration.

(3) The authorized entity may, by filing an originating notice with the Court of Queen's Bench and serving a copy on the chairman of the Practice Review Committee, apply for an order of the Court staying the decision of the chairman.

## **PART 5 DISCIPLINE**

Definitions

**30** In this Part,

(a) "chairman" means the chairman of the Discipline Committee and includes a vice-chairman;

(b) "conduct" includes any act or omission;

(c) "investigated person" means an authorized entity with respect to whose conduct a hearing by the Discipline Committee is held under this Part.

Discipline  
Committee

**31(1)** There is hereby established a committee called the Discipline Committee composed of not fewer than 3 persons as follows:

(a) at least 2 certified general accountants appointed by the Board in accordance with the regulations;

(b) 1 person who is appointed by the Minister from a list of no fewer than 3 members of the public nominated by the Board.

(2) If the Board fails, within a reasonable time after being requested to do so by the Minister, to make a nomination for the purpose of subsection (1)(b), the Minister may appoint a member of the public to the Discipline Committee without the Board's nomination.

(3) The Minister may, in the absence of any payment by the Association to the member for that purpose, pay to the member of the Discipline Committee referred to in subsection (1)(b) travelling and living expenses incurred by that member for attendance at a hearing of the Discipline Committee away from his usual place of residence and fees in an amount prescribed by the Minister.

(4) The Minister may, after consultation with the Board, revoke the appointment of the member of the Discipline Committee referred to in subsection (1)(b).

(5) The powers, duties and operations of the Discipline Committee under this Act, the regulations and by-laws are not affected by

- (a) the fact that no member of the public is appointed as a member of the Discipline Committee pursuant to subsection (1)(b),
- (b) the revocation under subsection (4) of the appointment of a member of the public, or
- (c) the resignation as a member of the Discipline Committee of a member of the public.

(6) Subject to the regulations prescribing a quorum of the Discipline Committee, the failure of a member of the public appointed pursuant to subsection (1)(b) to attend a meeting of the Discipline Committee shall not be construed to affect or restrict the Discipline Committee from exercising any powers or performing any duties under this Act, the regulations and the by-laws at that meeting.

Unskilled  
practice and  
professional  
misconduct

**32(1)** Any conduct of an authorized entity that, in the opinion of the Discipline Committee,

- (a) is detrimental to the best interests of the public,
- (b) contravenes this Act or the regulations,
- (c) harms or tends to harm the standing of the profession of certified general accountant generally, or
- (d) displays lack of knowledge of or lack of skill or judgment in the practice of accounting,

constitutes either unskilled practice of accounting or professional misconduct, whichever the Discipline Committee determines.

(2) If an authorized entity contravenes this Act, the regulations or the by-laws and the failure or contravention is, in the opinion of the Discipline Committee, of a serious nature, the contravention may be considered to be professional misconduct by the Discipline Committee whether or not it would be so considered under subsection (1).

Complaints

**33(1)** A person may complain to the Registrar about the conduct of an authorized entity, and the complaint shall be dealt with in accordance with this Part and the regulations.

(2) If, after the registration of an authorized entity is removed, suspended or cancelled under this Act,

- (a) a complaint is made about the former authorized entity, and
- (b) the complaint relates to conduct occurring before the removal, suspension or cancellation occurred,

the complaint may, notwithstanding the removal, suspension or cancellation, be dealt with within 1 year following the date of removal, suspension or cancellation as if the removal, suspension or cancellation had not occurred.

(3) A person designated by the Board as a mediator may assist in settling a complaint made to the Registrar if the complainant and the person about whose conduct the complaint was made so agree, but if within 30 days from the date of receipt of the complaint, or a longer period agreed to by those persons, a settlement of the complaint between those persons does not occur, or in the mediator's

opinion is not likely to occur, the complaint shall, if it is in writing, be referred forthwith by the mediator to the Registrar.

Referral of  
complaints

**34(1)** The Registrar, on receipt of a complaint under section 33(1) or, if section 33(3) applies, on receipt of the referral from the mediator, shall forthwith forward the complaint to the chairman.

(2) The chairman or a member of the Discipline Committee appointed by the chairman shall, within 30 days from the date on which he receives a complaint under subsection (1), conduct or appoint a person to conduct a preliminary investigation into the conduct of the authorized entity.

(3) The Board may at the request of the chairman extend the 30-day period mentioned in subsection (2).

Preliminary  
investigations

**35(1)** A person conducting a preliminary investigation may

(a) request any person to answer any questions and to produce to him any

(i) account, book, return, statement, report, correspondence, financial document, financial statement, working paper, or other memorandum of financial or non-financial information whether in writing or in electronic form or represented or reproduced by any other means, and

(ii) the results of the recording of details of electronic data processing systems and programs to illustrate what the systems and programs do and how they operate

that are relevant to the investigation, and

(b) copy and keep copies of any of the things that are produced to him under clause (a).

(2) A person conducting a preliminary investigation shall conduct the investigation in a manner considered by him to be most suitable in all the circumstances.

(3) A person conducting a preliminary investigation may investigate any other matter related to the professional conduct or skill in practice of the investigated person that arises in the course of the investigation.

(4) Where the person conducting a preliminary investigation is a person other than the chairman, he shall, forthwith on concluding the preliminary investigation, report his findings to the chairman.

(5) If an investigated person does not co-operate with a person conducting a preliminary investigation, the person conducting the preliminary investigation may make a complaint in writing to the Discipline Committee and the failure or refusal to co-operate may be held by the Discipline Committee to be professional misconduct.

Referral to  
Discipline  
Committee

**36** The chairman shall, forthwith on completion of his preliminary investigation or on receipt of a report under section 35(4), as the case may be,



(a) direct that no further action be taken, if he is of the opinion that

(i) the complaint is frivolous or vexatious, or

(ii) there is insufficient evidence of unskilled practice of accounting or professional misconduct,

or

(b) refer the complaint to the Discipline Committee.

Notice

**37** The chairman shall direct the Registrar to serve on the investigated person and on the complainant, if any, a notice that no further action will be taken or that the matter has been referred to the Discipline Committee, as the case may be.

Appeals by complainants

**38(1)** A complainant who is served with a notice under section 37 that no further action will be taken may, by notice in writing to the Registrar within 30 days of receipt of the notice, appeal that decision to the Board.

(2) On an appeal under subsection (1), the Board shall determine whether

(a) the complaint is frivolous or vexatious, or

(b) there is sufficient evidence of unskilled practice or professional misconduct to warrant consideration of the conduct by the Discipline Committee

and shall notify the complainant in writing of its decision.

Suspension pending decision

**39(1)** Notwithstanding anything in this Act, the chairman may at any time suspend the registration of an investigated person pending the decision of the Discipline Committee with respect to the conduct of that investigated person.

(2) The investigated person may, by filing an originating notice with the Court of Queen's Bench and serving a copy on the chairman, apply for an order of the Court staying the decision of the chairman.

Hearings

**40(1)** The Discipline Committee, on referral to it of a matter under this Part, shall hold a hearing.

(2) The Association and the investigated person may appear and be represented by counsel at a hearing before the Discipline Committee.

(3) The Discipline Committee and the Board may direct that proceedings before them be held in private.

Notice of hearing

**41(1)** The chairman shall direct the Registrar to serve, and the Registrar, on being so directed, shall serve on the investigated person a notice of hearing stating the date, time and place when the Discipline Committee will hold a hearing and giving reasonable particulars of the complaint or conduct in respect of which the hearing will be held.

(2) The Discipline Committee shall hold a hearing on the complaint or conduct referred to in the notice within 30 days after the date of service of the notice of hearing under subsection (1).

(3) The Board may, on the written request of the chairman of the Discipline Committee, extend the period mentioned in subsection (2) for one or more additional periods, each not exceeding 30 days.

(4) The Discipline Committee may also hear any other matter concerning the professional conduct or skill in practice of the investigated person that arises in the course of a hearing, but in that event the Discipline Committee shall declare its intention to hear the further matter and shall permit the investigated person sufficient opportunity to prepare his answer to the further matter.

Evidence

**42(1)** Evidence may be given before the Discipline Committee in any manner that the Discipline Committee considers appropriate, and the Discipline Committee is not bound by the rules of law respecting evidence applicable to judicial proceedings.

(2) For the purpose of an investigation, hearing or review under this Act, a member of the Discipline Committee, a member of the Practice Review Committee and a member of the Board are conferred with the power of a commissioner for oaths under the *Commissioners for Oaths Act*.

Witnesses

**43(1)** The investigated person is a compellable witness in a hearing under this Part.

(2) A witness may be examined under oath on all matters relevant to the investigation and shall not be excused from answering any question on the ground that the answer might

(a) tend to incriminate him,

(b) subject him to punishment under this Part, or

(c) tend to establish his liability

(i) to a civil proceeding at the instance of the Crown or of any other person, or

(ii) to prosecution under any Act or regulations under any Act,

but if the answer so given tends to incriminate him, subject him to punishment or establish his liability, it shall not be used or received against him in any civil proceedings or in any proceedings under any other Act.

(3) For the purpose of obtaining the testimony of a witness who is out of Alberta, a judge of the Court of Queen's Bench on an application ex parte by the Association may direct the issuing of a commission for the obtaining of the evidence of the witness, and the commission shall be issued and the evidence taken pursuant to the Alberta Rules of Court.

Attendance and production of evidence

**44(1)** The attendance of witnesses before the Discipline Committee and the production of

(a) accounts, books, returns, statements, reports, correspondence, financial documents, financial statements, working papers, or other memoranda of financial or non-financial information

whether in writing or in electronic form or represented or reproduced by any other means, and

(b) the results of the recording of details of electronic data processing systems and programs to illustrate what the systems and programs do and how they operate

that are relevant to the investigation may be enforced by a notice issued by the Registrar requiring the witness to attend and stating the time, date and place at which the witness is to attend and the things in clauses (a) and (b) that he is required to produce.

(2) On the written request of the investigated person or of his counsel or agent, the Registrar shall without charge issue and deliver to that person or his counsel or agent any notices that he may require under subsection (1).

(3) A witness, other than the investigated person, who has been served with a notice under subsection (1) or (2) is entitled to be paid the same fees as are payable to a witness in an action in the Court of Queen's Bench.

Failure to attend or give evidence

**45(1)** Proceedings for civil contempt of court may be brought against a witness

(a) who fails

(i) to attend before the Discipline Committee in compliance with a notice to attend,

(ii) to produce anything referred to in section 44(1) in compliance with a notice to produce it, or

(iii) in any way to comply with either notice,

or

(b) who refuses to be sworn or to answer any question directed to be answered by the Discipline Committee.

(2) If the witness referred to in subsection (1) is the investigated person, his failure or refusal may be held to be professional misconduct as determined by the Discipline Committee.

Absence of investigated person

**46** The Discipline Committee, on proof of service on the investigated person of the notice of hearing, may

(a) proceed with the hearing in the absence of the investigated person, and

(b) act, decide or report on the matter being heard in the same way as though the investigated person were in attendance.

Findings

**47** The Discipline Committee may find that the conduct of an investigated person constitutes neither unskilled practice of accounting nor professional misconduct.

Findings

**48** The Discipline Committee may find that the conduct of an investigated person constitutes unskilled practice of accounting or professional misconduct or both, and shall deal with that conduct in accordance with this Part.

Orders

**49(1)** If the Discipline Committee finds that the conduct of an investigated person constitutes unskilled practice of accounting or professional misconduct or both, the Discipline Committee may make any one or more of the following orders:

- (a) reprimand the investigated person;
- (b) suspend the registration of an investigated person either generally or from any field of the practice of accounting;
- (c) suspend the registration of an investigated person either generally or from any field of the practice of accounting until
  - (i) he has completed a specific course of studies or obtained supervised practical experience, or
  - (ii) the Discipline Committee is satisfied as to the competence of the investigated person generally or in a specified field of practice;
- (d) accept in place of a suspension the investigated person's undertaking to limit his practice;
- (e) impose conditions on the investigated person's eligibility to engage in the practice of accounting generally or in any field of the practice, including the conditions that he
  - (i) practise under supervision,
  - (ii) not engage in sole practice,
  - (iii) permit periodic inspections by a person authorized by the Discipline Committee, or
  - (iv) report to the Discipline Committee on specific matters;
- (f) direct the investigated person to pass a particular course of study or satisfy the Discipline Committee as to his practical competence generally or in a field of practice;
- (g) direct the investigated person to satisfy the Discipline Committee that a disability or addiction can be or has been overcome, and suspend the person until the Discipline Committee is so satisfied;
- (h) require the investigated person to take counselling that in the opinion of the Discipline Committee is appropriate;
- (i) direct the investigated person to waive, reduce or repay a fee for services rendered by the investigated person that, in the opinion of the Discipline Committee, were not rendered or were improperly rendered;
- (j) cancel the registration of the investigated person.

(2) The Discipline Committee may make any ancillary order that is appropriate or required in connection with any order mentioned in subsection (1) or may make any other order that it considers appropriate in the circumstances, including that

- (a) a further or new investigation be held into any matter,

- (b) the Discipline Committee be convened to hear a complaint without a preliminary investigation,
- (c) a matter be referred to the Practice Review Committee, or
- (d) a complaint or conduct be referred to any other entity having jurisdiction to review complaints.

(3) Where the Discipline Committee is satisfied that an investigated person has contravened an order under subsection (1) it may, without the necessity of a further hearing, cancel or suspend his registration subject to any terms it considers appropriate.

Costs and penalties

**50(1)** The Discipline Committee may, in addition to or instead of dealing with the conduct of an investigated person in accordance with section 49, order that the investigated person pay

- (a) all or part of the costs of the hearing in accordance with the by-laws,
- (b) a fine not exceeding \$10 000 to the Association, or
- (c) both the costs under clause (a) and the fine under clause (b)

with the time set by the order.

(2) If the person ordered to pay a fine, costs or both under subsection (1) fails to pay the fine, costs or both within the time ordered, the Discipline Committee may suspend the registration of that person until he has paid the fine, costs or both.

(3) If the Discipline Committee finds that a complaint is frivolous or vexatious, it may order the complainant to pay the costs of the preliminary investigation and the hearing before the Discipline Committee determined in accordance with the regulations.

(4) A fine or costs ordered to be paid to the Association under this section is a debt due to the Association and may be recovered by the Association by civil action for debt.

Written decisions

**51** The Discipline Committee shall, within a reasonable time after the conclusion of a hearing before it, make a written decision on the matter, in which it shall

- (a) describe each finding made by it in accordance with this Part,
- (b) state the reasons for each finding made by it, and
- (c) state any order made under this Part.

Service of decisions

**52(1)** When the Discipline Committee has made a decision, the chairman or vice-chairman of the Discipline Committee shall immediately forward to the Registrar

- (a) the decision, and
- (b) the record of the hearing, consisting of all evidence presented before it, including
  - (i) all exhibits,
  - (ii) all documents, and

(iii) a transcript of all testimony given before it, whether recorded electronically, mechanically or in handwritten form.

(2) The Registrar shall, on receiving the decision of the Discipline Committee and the record of the hearing referred to in subsection (1), serve

(a) a copy of the decision on

(i) the investigated person, and

(ii) the chairman or vice-chairman of the Board,

and

(b) a notice of the nature of the decision on the complainant, if any.

(3) A person served under subsection (2)(a) with a copy of a decision of the Discipline Committee is entitled to examine the record or any part of the record of the proceedings before the Discipline Committee and to hear any tape recording or examine any mechanical or handwritten form of record of any testimony given before the Discipline Committee.

Effectiveness  
of decision

**53** The decision of the Discipline Committee remains in effect pending an appeal to the Board unless the Board on application stays the decision pending the appeal.

Notice of appeal

**54(1)** An investigated person or the Registrar may appeal to the Board

(a) a finding made by a Discipline Committee in accordance with section 47 or 48,

(b) any order of the Discipline Committee under section 49 or 50, or

(c) both a finding referred to in clause (a) and an order referred to in clause (b).

(2) An appeal under subsection (1) shall be commenced by a written notice of appeal which shall

(a) describe the finding or order appealed, and

(b) state the reasons for the appeal.

(3) A notice of appeal under subsection (2) shall,

(a) when it is filed by the investigated person, be filed with the Registrar within 30 days after the date of service of the decision of the Discipline Committee on the investigated person, and

(b) when it is filed by the Registrar, be filed by him within 30 days after he receives the decision of the Discipline Committee.

(4) The Registrar shall, on receiving a notice of appeal under subsection (3), or on filing a notice of appeal himself, transmit to each member of the Board a copy of the notice of appeal.

(5) Each member of the Board is entitled on receiving a copy of a notice of appeal to examine the record or any part of the record of the proceedings before the Discipline Committee and to hear any tape recording or examine any mechanical or handwritten form of record of any testimony given before the Discipline Committee.

Notice of  
appeal hearing

**55(1)** The Registrar shall, on the direction of the Board, serve on the investigated person a notice of hearing of an appeal stating the date, time and place when the Board will hear the matters appealed.

(2) The Board shall hear an appeal within 30 days after the date of last service of the notice under subsection (1).

(3) The Board may, on the written request of the investigated person or the Registrar, extend the period mentioned in subsection (2) for one or more additional periods, each not exceeding 30 days.

Appeals to Board

**56(1)** The Registrar, the Association and the investigated person may appear and be represented by counsel at the hearing of an appeal before the Board.

(2) A member of the Discipline Committee who is also a member of the Board may participate in an appeal before the Board but shall not vote in a decision of the Board on the appeal.

(3) The appeal to the Board shall be founded on a copy of the record of the proceedings before the Discipline Committee and the decision and order of the Discipline Committee.

(4) Sections 42 to 46 apply to proceedings before the Board.

(5) The Board on an appeal may do any or all of the following:

(a) grant adjournments of the proceedings or reserve the determination of the matters before it for a future meeting of the Board;

(b) on granting special leave for that purpose, receive further evidence;

(c) draw inferences of fact and make a determination or finding that, in its opinion, ought to have been made by the Discipline Committee.

(6) The Board shall, within 30 days from the date of the conclusion of all proceedings before it, do any or all of the following:

(a) make any finding that, in its opinion, ought to have been made by the Discipline Committee;

(b) quash, vary or confirm the finding or order of the Discipline Committee under this Part or substitute or make a finding or order of its own;

(c) refer the matter back to the Discipline Committee for further consideration in accordance with any direction that the Board may make.

(7) When the Board makes a decision, the chairman or vice-chairman shall immediately forward a copy of the decision to the Registrar.

	<b>(8)</b> The Registrar shall, on receiving a copy of the Board's decision under subsection (7), serve a copy of the decision on the investigated person.
Effectiveness of decisions	<b>57</b> The decision of the Board remains in effect pending an appeal to the Court of Appeal unless the Court on application stays the decision pending the appeal.
Appeals to Court of Appeal	<b>58(1)</b> An investigated person or the Registrar may appeal to the Court of Appeal a finding or order made by the Board under section 56. <b>(2)</b> An appeal under this section shall be commenced <b>(a)</b> by filing a notice of appeal with the Registrar of the Court at Edmonton or Calgary, and <b>(b)</b> by serving a copy of the notice of appeal on <b>(i)</b> the Registrar of the Association where the investigated person is the appellant, or <b>(ii)</b> on the investigated person where the Registrar of the Association is the appellant, both within 30 days from the date on which the decision of the Board is served under section 56(8).
Extension of time	<b>59</b> The chairman or vice-chairman of the Board may extend the time for filing or service under section 58.
Appeal on the record	<b>60(1)</b> An appeal under section 58 shall be founded on the record of the proceedings before the Board and the decision and order of the Board. <b>(2)</b> The Registrar, on being paid any disbursements and expenses in connection with a request made by the appellant or his solicitor or agent, shall furnish to the appellant or his solicitor or agent the number of copies requested of the documents mentioned in subsection (1). <b>(3)</b> The procedure in an appeal shall, with the necessary changes, be the same as that provided in the Alberta Rules of Court for appeals from the judgment of a judge of the Court of Queen's Bench to the Court of Appeal.
Powers of Court on appeal	<b>61(1)</b> The Court of Appeal on hearing the appeal may do any or all of the following: <b>(a)</b> make any finding that in its opinion ought to have been made; <b>(b)</b> quash, confirm or vary the order or decision of the Board or any part of it; <b>(c)</b> refer the matter back to the Board for further consideration in accordance with any direction of the Court; <b>(d)</b> direct that a new trial of any mixed questions of law and fact relating to a finding or order or both a finding and an order of the Board under section 56 be held before the Court of Queen's Bench.



	(2) The Court of Appeal may make any award as to the costs of an appeal to it that the Court considers appropriate.
Falsely obtained registration	<p><b>62(1)</b> If the Board is satisfied, after a hearing on the matter, that a person whose registration is entered in the register obtained registration by means of any false or fraudulent representation or declaration, either oral or written, the Board shall order that his registration be cancelled.</p> <p>(2) The provisions of this Part respecting the procedures at a hearing before the Discipline Committee apply with all necessary modifications to a hearing held by the Board under subsection (1).</p>
Cancellation and reinstatement	<p><b>63(1)</b> If the registration of an authorized entity has been cancelled or suspended under this Part, the certificate of registration and annual certificate or the permit of that authorized entity, as the case may be, is deemed to be cancelled or suspended, and that person shall surrender to the Registrar, when requested, the certificate of registration and annual certificate or the permit, as the case may be.</p> <p>(2) If the registration of an authorized entity has been cancelled under this Part, the registration shall not be reinstated in the register except by order of the Board or a court of competent jurisdiction.</p> <p>(3) No order shall be made under subsection (2) within one year after</p> <p style="padding-left: 40px;">(a) the date on which the registration was cancelled, or</p> <p style="padding-left: 40px;">(b) if an order was granted under section 53 or 57 staying the imposition of a punishment imposed by the Discipline Committee or the Board, as the case may be, and the punishment is later confirmed by the Board or the Court of Appeal, the date on which the Board or the Court made its order confirming the punishment.</p> <p>(4) A member of the Board who is a member of a committee of inquiry appointed pursuant to the regulations to consider an application under this Part for reinstatement of registration may participate in or vote at any proceedings of the Board under this section, and the Association's counsel may participate in those proceedings.</p>
Misrepresentation of status	<p><b>64</b> The conduct of a person who is or was registered as an authorized entity and who represents or holds out that he is registered and in good standing while his registration is suspended or cancelled may be dealt with as being professional misconduct in accordance with this Part.</p>

**PART 6  
GENERAL**

Certificate of Registrar	<p><b>65(1)</b> A certificate purporting to be signed by the Registrar and stating that a named corporation was or was not, on a specified day or during a specified period, a professional corporation shall be admitted in evidence as prima facie proof of the facts stated in it without proof of the Registrar's appointment or signature.</p>
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(2) A certificate purporting to be signed by the Registrar and stating that a named person was or was not, on a specified day or during a specified period

- (a) a certified general accountant,
- (b) a student member, or
- (c) an officer of the Association or a member of the Board,

shall be admitted in evidence as prima facie proof of the facts stated in it without proof of the Registrar's appointment or signature.

Protection from  
legal action

**66(1)** No action lies against

- (a) a member of the Discipline Committee, the Registration Committee, the Board or the Practice Review Committee, the Registrar, the Association or any person acting on the instructions of any of them, or
- (b) any member, officer or employee of the Association

for anything done by him in good faith and in purporting to act under

- (c) this Act,
- (d) the regulations, or
- (e) a by-law that relates to or is incidental to a professional matter or a matter of public interest that is or may be the subject of a regulation under section 68.

(2) No action for defamation may be founded on a communication that consists of or pertains to the conduct of an authorized entity if the communication is published to or by

- (a) the Association,
- (b) a member of the Board, the Discipline Committee, the Registration Committee or the Practice Review Committee,
- (c) an officer or employee of the Association, or
- (d) a person acting on the instructions of any person or entity referred to in clauses (a) to (c),

in good faith in the course of investigating the conduct or in the course of any proceeding under this Act relating to the conduct.

Service of  
documents

**67** When this Act, the regulations or the by-laws require that a document or notice be given to or served on any person, the document or notice is sufficiently given or served if it is served personally on that person or sent to him by registered mail at his business address last shown on the register or records of the Association or, if personal service or service by mail is not reasonably possible, by publishing the document at least twice, and not more than a week apart, in a local newspaper circulating at or near the address last shown for that person on the Association's register or records.

**PART 7**  
**REGULATIONS AND BY-LAWS**

Regulations

**68(1)** The Board may make regulations

(a) establishing and providing for the publishing of a code of ethics respecting the practice of accounting by authorized entities, the maintenance of the dignity and honour of the profession of the practice of accounting and the protection of the public interest;

(b) respecting the academic qualifications of and training requirements for applicants for registration as certified general accountants;

(c) establishing conditions respecting the registration of an applicant referred to in clause (b), including residence, age and character requirements;

(d) providing for the evaluation by the Board, the Registration Committee, the Practice Review Committee or any other committee or board established or designated under the by-laws of the academic qualifications of and the training requirements for applicants for registration as certified general accountants, and the examination of those applicants with respect to those qualifications or requirements;

(e) governing the names under which authorized entities may engage in the practice of accounting;

(f) prescribing the number of members that constitutes a quorum of the Board, the Practice Review Committee, the Discipline Committee and the Registration Committee;

(g) governing, subject to this Act, the operation and proceedings of the Registration Committee, the Practice Review Committee and the Discipline Committee, including the designation of chairman and vice-chairman and the appointment of members and the procedures for filling vacancies in the offices of chairman and vice-chairman, and the appointment of ex officio members, and prescribing their powers, duties and functions;

(h) respecting the procedures for hearings of the Discipline Committee and of the Board in matters relating to the conduct or practice of authorized entities, whether or not a complaint has been made;

(i) respecting reviews of the practice of an authorized entity by the Practice Review Committee or a person authorized by the Practice Review Committee;

(j) respecting registration and permits, the review of complaints, the practice of accounting and the review of the practice of authorized entities generally;

(k) respecting the establishment by the Board of a compulsory continuing education program for certified general accountants;

(l) governing the publication of a notice of the suspension, cancellation or reinstatement of the registration of an authorized entity in a form and manner prescribed by the Board;

- (m) respecting committees of inquiry for reinstatement under Part 5;
  - (n) governing the nature of the costs in respect of which an order may be made by the Discipline Committee under section 50(3).
- (2) A regulation under subsection (1) does not come into force unless it has been approved by
- (a) a majority of the certified general accountants
    - (i) voting in person or by proxy at a general meeting, or
    - (ii) voting in a mail vote conducted in accordance with the by-laws,
- and
- (b) the Lieutenant Governor in Council.

By-laws

**69(1)** The Board may make by-laws

- (a) for the government of the Association and the management and conduct of its affairs;
- (b) determining the location of the head office of the Association;
- (c) respecting the calling of and conduct of meetings of the Association and the Board;
- (d) respecting the nomination, election, number and term of office of Board members and officers of the Association and the appointment of individuals as ex officio members of the Board and of any committee or board established by the Board and prescribing their powers, duties and functions;
- (e) providing for the appointment of acting members of the Board and for procedures for the election of certified general accountants to the Board and the nomination of members of the public for appointment by the Minister or for appointment or election by the certified general accountants;
- (f) providing for the division of Alberta into electoral districts, and prescribing the number of Board members to be elected from each district;
- (g) respecting the registration of student members, including the conditions of eligibility for registration as a student member, and prescribing the rights, privileges and obligations of student members;
- (h) establishing classes or categories of membership in the Association in addition to certified general accountants and student members, establishing the conditions of eligibility for registration and prescribing the rights, privileges and obligations of the classes or categories of membership so established;
- (i) providing for the appointment of an individual as an Acting Registrar who has all of the powers and performs all of the duties of the Registrar under this Act, the regulations and the by-laws

when the Registrar is absent or unable to act or when there is a vacancy in the office of Registrar;

(j) governing the establishment, operation and proceedings of chapters;

(k) governing the establishment, operation and proceedings of committees, the appointment of members of committees, the appointment of acting members and procedures for filling vacancies on committees and the delegation of any powers or duties of the Board under this Act, the regulations or by-laws to a committee established by the Board or under this Act;

(l) prescribing the number of members that constitutes a quorum at meetings of the Association;

(m) prescribing fees and expenses payable to members of the Board, the Practice Review Committee, the Discipline Committee, the Registration Committee, or any other board or committee of the Board or Association or to a certified general accountant representing the Association on a board or committee;

(n) respecting the establishment of and payment of sums of money for scholarships, fellowships and any other educational incentive or benefit programs that the Board considers appropriate;

(o) respecting the fixing of fees, dues and levies payable to the Association by certified general accountants, professional corporations and persons who are members of other classes or categories of membership in the Association;

(p) governing the nature of the costs in respect of which an order may be made by the Discipline Committee under section 50(1);

(q) respecting the establishment, content and maintenance of registers and records that are required to be kept by the Registrar;

(r) respecting the removal from the registers and records of any memorandum or entry made in them under this Act or the regulations;

(s) governing the publication of the names of applicants for registration as certified general accountants;

(t) requiring authorized entities to maintain a business address in Alberta and to inform the Registrar in writing of that address and of any change in that address forthwith after the change occurs;

(u) authorizing the Board to prescribe the form of a certificate of registration, a permit, an annual certificate and any other form or document that may be required for the purposes of this Act, the regulations or the by-laws;

(v) governing the holding of mail votes;

(w) setting out the business that may be carried on and the powers that may be exercised by a professional corporation for the purpose of section 12(1)(d).

- (2) A by-law under subsection (1) does not come into force unless it has been approved by a majority of the certified general accountants
- (a) voting in person or by proxy at a general meeting, or
  - (b) voting in a mail vote conducted in accordance with the by-laws.
- (3) The *Regulations Act* does not apply to by-laws of the Association.

## PART 8

### OFFENCES AND PENALTIES

Offences and penalties

- 70(1)** Every person and every officer, employee or agent of a corporation or firm who contravenes this Act is guilty of an offence and liable
- (a) for a first offence, to a fine of not more than \$2000,
  - (b) for a 2nd offence, to a fine of not more than \$4000, and
  - (c) for a 3rd and every subsequent offence, to a fine of not more than \$6000 or to imprisonment for a term of not more than 6 months or to both fine and imprisonment.
- (2) A prosecution under this section may be commenced within 2 years after the commission of the alleged offence, but not afterwards.

## PART 9

### TRANSITIONAL, CONSEQUENTIAL AND COMMENCEMENT

Membership deemed registration

- 71(1)** *In this section and in sections 72, 73 and 74, "former Association" means the Certified General Accountants' Association of Alberta as incorporated under the Societies Act.*
- (2) *An individual who is a member in accordance with the by-laws of the former Association is deemed to be a Certified General Accountant under this Act.*
- (3) *The Registrar shall, in the appropriate register established pursuant to this Act, register the names of those individuals referred to in subsection (2).*

Board continued

**72** *The members of the Board of Governors elected under the by-laws of the former Association are deemed to be members of the Board under this Act, elected for the same period.*

Application continued

**73** *An application for membership made under the by-laws of the former Association but not concluded before the coming into force of this Act shall be dealt with as an application for registration under this Act.*

Discipline proceedings continued

**74(1)** *Any complaints or discipline proceedings that were commenced but not concluded before the coming into force of this Act shall be concluded under the by-laws of the former Association as though this Act had not come into force.*

*(2) A complaint made or discipline proceedings commenced after the coming into force of this Act when the complaint or proceedings relate to conduct occurring all or partly before the coming into force of this Act shall be dealt with under this Act.*

**Commencement** **75** *This Act comes into force on Proclamation.*