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THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 7

CHARTERED PROFESSIONAL ACCOUNTANTS ACT

THE MINISTER OF JOBS, SKILLS, TRAINING AND LABOUR

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 7

2014

CHARTERED PROFESSIONAL ACCOUNTANTS ACT

(Assented to , 2014)

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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) “accountability relationship” means a relationship that exists where one party is answerable to or responsible to another party for a subject-matter or voluntarily chooses to report to that other party on a subject-matter;
- (b) “accounting services” includes summarization, analysis, advice or counsel about or interpretation of accounting matters, but does not include
 - (i) bookkeeping, or
 - (ii) any accounting service that is performed incidentally by a provider whose primary occupation is not accounting;
- (c) “ancillary order” means an order made under section 144;
- (d) “appeal tribunal” means an appeal tribunal convened under section 129;
- (e) “appeal tribunal roster chair” means the individual appointed under section 127(2)(b) as appeal tribunal roster chair or appeal tribunal roster vice-chair;
- (f) “appeal tribunal secretary” means the individual appointed under section 130(1)(c) as appeal tribunal secretary or an individual designated by the appeal tribunal secretary to act on behalf of the appeal tribunal secretary;
- (g) “assurance engagement” means an engagement where a registrant is engaged to issue a written communication that expresses a conclusion on the subject-matter for

which there is an accountability relationship, and includes an audit engagement and a review engagement;

- (h) “audit engagement” means
 - (i) an independent examination of records for the purpose of expressing an opinion, or
 - (ii) the preparation of a report or a certificate, or the expression of an opinion,as to whether information is in accordance with the applicable financial reporting framework;
- (i) “board” means the board of the CPAA;
- (j) “bylaw” means a bylaw made under section 17 or 18;
- (k) “candidate” means an individual who is registered as a candidate in accordance with Part 3;
- (l) “certified general accountant” means an individual who was, immediately before the coming into force of this section, registered as a certified general accountant in accordance with Part 3 of the *Regulated Accounting Profession Act*, RSA 2000 cR-12;
- (m) “certified management accountant” means an individual who was, immediately before the coming into force of this section, registered as a certified management accountant in accordance with Part 3 of the *Regulated Accounting Profession Act*, RSA 2000 cR-12;
- (n) “chair of the board” means the chair of the board of the CPAA elected by the board under section 11(3);
- (o) “chartered accountant” means an individual who was, immediately before the coming into force of this section, registered as a chartered accountant in accordance with Part 3 of the *Regulated Accounting Profession Act*, RSA 2000 cR-12;
- (p) “chartered professional accountant” means an individual who is registered as a chartered professional accountant in accordance with Part 3;

- (q) “chief executive officer” means the chief executive officer of the CPAA appointed by the board under section 12;
- (r) “CIC chair” means
 - (i) the individual designated as CIC chair under section 126(a) or an individual designated by the CIC chair to act on behalf of the CIC chair, or
 - (ii) in the absence of the CIC chair, the individual designated by the complaints inquiry committee to act on behalf of the CIC chair;
- (s) “CIC secretary” means the individual appointed as CIC secretary under section 130(1)(a) or an individual designated by the CIC secretary to act on behalf of the CIC secretary;
- (t) “competence” means the combined knowledge, skills, proficiency and judgment required by a registrant to provide professional services;
- (u) “compilation engagement” means the preparation of a financial statement based on information received from a client that is not reviewed or audited and for which no assurance is provided as to whether the financial statement is presented fairly;
- (v) “complaints inquiry committee” means the complaints inquiry committee established under section 126;
- (w) “conduct” includes an act or omission, whether or not the conduct relates to the professional activities of a registrant or former registrant;
- (x) “CPAA” means the Chartered Professional Accountants of Alberta;
- (y) “custodial order” means an order made under section 142;
- (z) “custodian” means a person appointed under section 142 as custodian of property or a practice;
- (aa) “directive” means a directive made under section 19;
- (bb) “discipline tribunal” means a discipline tribunal convened under section 128;

- (cc) “discipline tribunal roster chair” means the individual appointed as discipline tribunal roster chair or discipline tribunal vice-chair under section 127(2)(a);
- (dd) “discipline tribunal secretary” means the individual appointed as discipline tribunal secretary under section 130(1)(b) or an individual designated by the discipline tribunal secretary to act on behalf of the discipline tribunal secretary;
- (ee) “former accounting organization” means an accounting organization under a former Act;
- (ff) “former Act” means the *Regulated Accounting Profession Act*, RSA 2000 cR-12 or any other Act that regulated the accounting profession before this Act began to regulate the profession;
- (gg) “former registrant” means a person who was but is no longer registered under this Act or a former Act, including a student or public accounting firm registered under a former Act;
- (hh) “good standing”, when used in reference to a registrant, means that the registrant’s registration is not suspended;
- (ii) “investigated party” means
 - (i) a registrant, or
 - (ii) a former registrant in respect of conduct occurring when the person was registered under this Act or a former Act,
 whose conduct is the subject of proceedings under Part 5 or 7;
- (jj) “investigator” means an investigator appointed under Part 5;
- (kk) “member”, when used in reference to the CPAA, means a chartered professional accountant in good standing;
- (ll) “Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;

- (mm) “Ombudsman” means the Ombudsman appointed under the *Ombudsman Act*;
- (nn) “person” includes an individual, partnership, association, body corporate, trustee, executor, administrator, legal representative or firm, including a professional accounting firm;
- (oo) “practice review” means a review of the practice areas specified in the bylaws of the practice of a professional accounting firm or a professional service provider;
- (pp) “practice review committee” means the practice review committee established under section 58;
- (qq) “practice standards” means the standards established by a bylaw made under section 17(1)(l) or (o);
- (rr) “professional accounting firm” means a person who is registered as a professional accounting firm in accordance with Part 3;
- (ss) “professional accounting practice” means the providing of, or the offering to provide, one or more of the following services to the public:
 - (i) an assurance engagement;
 - (ii) a compilation engagement;
 - (iii) a specified auditing procedures engagement;
 - (iv) preparation of a tax return or other statutory information filing, if the return or filing is prepared in conjunction with any service referred to in subclauses (i) to (iii);
- (tt) “professional corporation” means a professional corporation incorporated under the *Business Corporations Act* and registered in accordance with Part 3;
- (uu) “professional service provider” means a person who is registered as a professional service provider in accordance with Part 3;

- (vv) “public accounting practice” means the providing of, or the offering to provide, one or more of the following services to the public:
 - (i) accounting services;
 - (ii) forensic accounting, financial investigation or financial litigation support services;
 - (iii) advice about or interpretation of taxation matters;
 - (iv) preparation of a tax return or other statutory information filing, if the return or filing is prepared in conjunction with any service referred to in subclauses (i) to (iii);
- (ww) “public member” means a public member appointed by the Lieutenant Governor in Council under section 23;
- (xx) “record of proceedings” means
 - (i) with respect to proceedings before a tribunal,
 - (A) documents or things received as evidence at the proceedings, and
 - (B) the transcript of the proceedings, if a transcript is created;
 - (ii) with respect to proceedings where a right of appeal exists under this Act or the bylaws, other than proceedings before a tribunal,
 - (A) information, documents or things considered by the decision-maker, and
 - (B) the transcript of the proceedings, if a transcript is created;
- (yy) “records” includes
 - (i) any financial or non-financial information that is or is capable of being represented or produced in written form, and

- (ii) the result of the recording of details of electronic data processing systems and programs to illustrate what the systems and programs do and how they operate;
- (zz) “registrant” means
 - (i) a chartered professional accountant,
 - (ii) a professional service provider,
 - (iii) a candidate,
 - (iv) a professional accounting firm,
 - (v) a professional corporation, or
 - (vi) any other person registered in accordance with Part 3;
- (aaa) “registrar” means the individual appointed as the registrar of the CPAA under section 32;
- (bbb) “registration committee” means the registration committee established under section 33;
- (ccc) “regulation” means a regulation made under section 15 or 18;
- (ddd) “resolution” means a resolution made under section 20;
- (eee) “review engagement” means
 - (i) a review of financial statements or other financial information or assertions for the purpose of providing negative assurance as to whether the subject-matter of the review is, in all material respects, in accordance with generally accepted accounting principles or other practice standards, or
 - (ii) a report or other communication for the purpose of providing negative assurance as to whether financial information is presented fairly;
- (fff) “rules of professional conduct” means rules governing professional conduct made, adopted or incorporated under section 21;

- (ggg) “specified auditing procedures engagement” means the preparation of a written report of the results of applying specified auditing procedures to financial information other than financial statements where those procedures are not for the purpose of performing an audit engagement or a review engagement.

Purpose of the Act

2 The purpose of this Act is

- (a) to protect the interest of the public,
- (b) to protect the integrity of the profession governed by this Act,
- (c) to promote and increase the competence of registrants, and
- (d) to regulate the conduct of registrants.

Part 1 Regulating Restricted Activities and Practice

Division 1 Restricted Activities and Practice

Restricted activities

3(1) No person shall perform or purport to perform an audit engagement or review engagement, or represent or imply an ability to do so, unless the person is a professional accounting firm.

(2) Subsection (1) does not apply to a person who performs an audit engagement or review engagement

- (a) in a professional accounting firm, on its behalf, in accordance with an arrangement permitted under section 9,
- (b) in a professional accounting firm under the direct supervision of a member of the CPAA,

- (c) without remuneration for a corporation registered under Part 9 of the *Companies Act* or under the *Societies Act*, or
- (d) that is intended to be relied on only by the management of the organization that is the subject of the engagement.

Restriction on practice associations

4(1) Unless the complaints inquiry committee or a discipline tribunal otherwise permits, no registrant may associate or engage in a professional accounting practice or a public accounting practice with

- (a) a person whose registration under this Act is suspended, or
- (b) a former registrant whose registration was cancelled because of disciplinary proceedings conducted
 - (i) under this Act or a former Act, or
 - (ii) under legislation governing any organization outside Alberta that regulates accounting and that is recognized by the board in accordance with the directives.

(2) Permission under subsection (1) may be made subject to terms, conditions and restrictions set by the complaints inquiry committee or discipline tribunal.

Compliance with Act, regulations, etc.

5 A registrant must comply with

- (a) this Act and the regulations, bylaws, directives, resolutions, rules of professional conduct and practice standards, and
- (b) any requirement, prohibition, restriction, condition or undertaking on the registrant's practice or registration imposed, given or provided under this Act, a former Act or the regulations.

Contravention of Act, regulations, etc.

6 No person shall knowingly

- (a) obstruct or interfere with a registrant's complying with section 5, or
- (b) request or permit a registrant to contravene or not to comply with section 5 or assists a registrant in contravening or not complying with section 5.

Protected words, abbreviations

7(1) No person or group of persons shall represent or imply that the person is a registrant or that the group of persons consists of registrants unless the person is a registrant or the group of persons consists of registrants.

(2) No person or group of persons other than the CPAA shall use the full or abbreviated name of the CPAA or a former accounting organization, alone or in combination with other words, in a manner that represents or implies that the person or group of persons is the CPAA or a former accounting organization.

(3) No person other than a registrant authorized by the regulations or an individual authorized by the bylaws shall use any of the following titles or abbreviations or initials, alone or in combination with other words, in a manner that states or implies that the person is authorized to use the title, abbreviation or initials:

- (a) "chartered professional accountant" or "CPA";
- (b) "Fellow of the Chartered Professional Accountants" or "FCPA";
- (c) "Associate of the Chartered Professional Accountants" or "ACPA";
- (d) "professional accountant";
- (e) "chartered accountant" or "CA";
- (f) "Fellow of the Chartered Accountants" or "FCA";
- (g) "Associate of the Chartered Accountants" or "ACA";
- (h) "chartered public accountant";
- (i) "certified public accountant";
- (j) "certified general accountant" or "CGA";

- (k) “Fellow of the Certified General Accountants” or “FCGA”;
- (l) “Accredited Public Accountant” or “APA”;
- (m) “certified management accountant” or “CMA”;
- (n) “Fellow of the Certified Management Accountants” or “FCMA”;
- (o) “registered industrial accountant” or “RIA”;
- (p) “comptable professionnel agréé”;
- (q) “fellow comptable professionnel agréé”;
- (r) “associé d’un comptable professionnel agréé”;
- (s) “comptable professionnel”;
- (t) “comptable agréé”;
- (u) “fellow comptable agréé”;
- (v) “associé d’un comptable agréé”;
- (w) “auditeur public accrédité”;
- (x) “comptable général accrédité”;
- (y) “fellow de la comptable général accrédité”;
- (z) “comptable général agréé”;
- (aa) “fellow de la comptable général agréé”;
- (bb) “comptable général licencié”;
- (cc) “fellow de la comptable général licencié”;
- (dd) “fellow de l’association des comptables généraux accrédités”;
- (ee) “fellow comptable management accrédités”;
- (ff) “comptable en management accrédités”;
- (gg) “comptable en administration industrielle”;

(hh) any title, abbreviation or initial prescribed in the regulations.

(4) The CPAA may publish, in any manner it considers appropriate, that a person or group of persons

- (a) is not the CPAA, a registrant or a former accounting organization, or
- (b) is not entitled to use any of the titles, abbreviations or initials set out in subsection (3).

Court injunction or direction

8(1) The Court of Queen's Bench, on application by the CPAA,

- (a) may grant an injunction prohibiting any person from doing any act that contravenes this Division, even if other proceedings may be taken and sanctions may be imposed for that contravention under this Act, or
- (b) may make an order requiring or directing a person to take some action in order to comply with this Division or to rectify any contravention of this Division.

(2) With the permission of the Court, the CPAA's application may be made without notice to the person concerned.

(3) The CPAA may publish, in any manner it considers appropriate, that an injunction or order has been granted under subsection (1).

Division 2 Practice Arrangements

Practice arrangements

9(1) A registrant is responsible, for the purposes of this Act and the regulations, bylaws, directives, resolutions, rules of professional conduct and practice standards, for how the registrant engages in a professional accounting practice or a public accounting practice and complies with section 5, and this responsibility, and the responsibility to register in accordance with this Act, are not affected, modified or diminished by the practice arrangement of the registrant.

(2) Subject to this Part and to the rules of professional conduct, a registrant may engage in a professional accounting practice or a public accounting practice as, in relationship to or on behalf of

- (a) a self-employed individual,
- (b) an employee,
- (c) a partner,
- (d) a partnership,
- (e) a corporation,
- (f) a professional corporation, or
- (g) an employer.

(3) Nothing in this Act affects, modifies or limits any law or practice applicable to the fiduciary, confidential or ethical relationship between a registrant and a person receiving the professional services of the registrant.

(4) The relationship between a partnership, corporation or professional corporation engaged in a professional accounting practice or a public accounting practice and a person receiving the professional services offered by that practice is subject to all applicable law and practice relating to the fiduciary, confidential and ethical relationship between a registrant and a person receiving professional services from the registrant.

(5) The rights and obligations pertaining to communications made to or information received by a registrant apply to the partners, shareholders, directors, officers and employees of a partnership, a corporation or a professional corporation engaged in a professional accounting practice or a public accounting practice.

Part 2 Governance and Accountability

Division 1 CPAA and the Board

CPAA

10(1) The corporations known as the Institute of Chartered Accountants of Alberta, the Certified General Accountants' Association of Alberta and the Society of Management Accountants of Alberta are amalgamated, and the amalgamated corporation shall be known as the "Chartered Professional Accountants of Alberta".

(2) The CPAA is a corporation that

- (a) consists of its members, and
- (b) has the capacity and, subject to this Act, the rights, powers and privileges of a natural person.

Board

11(1) Subject to section 152, the board of the CPAA consists of

- (a) at least 3 but not more than 15 elected members of the CPAA, and
- (b) sufficient public members appointed by the Lieutenant Governor in Council under section 23 to comprise at least 25% of the board's voting members.

(2) The board's functions are

- (a) to govern the business and affairs of the CPAA,
- (b) to fulfil the purposes of this Act, and
- (c) to exercise the CPAA's powers in the name of and on behalf of the CPAA.

(3) The board must

- (a) elect a chair of the board, and

- (b) establish the role and duties of the chair of the board in accordance with the directives.

Chief executive officer

12 The board must

- (a) appoint a chief executive officer of the CPAA, and
- (b) establish the role and duties of the chief executive officer in accordance with the directives.

Carrying out the CPAA's functions

13(1) A power, duty or function of the CPAA is to be carried out by the board or the individual, committee or other body prescribed by the board, and the delegated power, duty or function may be subdelegated unless the board otherwise prescribes.

(2) If no individual, committee or other body is designated by this Act or prescribed by the board to perform a power, duty or function of the CPAA, the chair of the board or a designate of the chair of the board may perform it.

(3) Any person is entitled, on request, to receive from the CPAA relevant information about the individual, committee or other body that may perform any power, duty or function under this Act or the regulations, bylaws, directives or resolutions.

Exercising board's authority

14(1) The board may fulfil the purposes of this Act and exercise its powers, duties and functions by regulation, bylaw, directive, resolution, rule of professional conduct or practice standard unless this Act provides that a power, duty or function is to be exercised in a particular way.

(2) The board may not delegate its authority to make regulations, bylaws, directives, resolutions, rules of professional conduct or practice standards, but may delegate authority to act under or in accordance with a regulation, bylaw, directive, resolution, rule of professional conduct or practice standard.

Division 2 Governance

Board regulations

15(1) The board may make regulations

- (a) respecting requirements for and applications for registration as a chartered professional accountant or candidate, including but not restricted to
 - (i) education, experience, enrolment in programs of studies, successful completion of examinations and holding of certificates, diplomas or degrees,
 - (ii) the process for recognizing organizations that regulate accounting outside Canada and the process for specifying competence, experience and practice requirements for the purpose of section 38(2)(c),
 - (iii) additional requirements for the purpose of section 38(2)(c) and (d),
 - (iv) providing evidence of being a Canadian citizen or an individual lawfully permitted to work or study in Canada,
 - (v) providing evidence of having good character and reputation,
 - (vi) providing evidence respecting standards of language proficiency, and
 - (vii) for the purposes of section 38(2)(d), the process for determining the combination of education, experience, practice and other qualifications that demonstrates the competence required for registration;
- (b) respecting education and experience requirements to be met to register as a professional accounting firm or professional service provider;
- (c) respecting requirements for and applications for registration as a registrant within the meaning of section 1(zz)(vi);

- (d) respecting and establishing continuing competence programs;
- (e) respecting the requirements for continuing registration under this Act and the conditions to be met and maintained;
- (f) respecting the use of titles, abbreviations and initials, within the meaning of section 7, by a registrant or category of registrant;
- (g) prescribing a title, abbreviation or initial for purposes of section 7(3)(hh);
- (h) respecting any other matter or thing not provided for in this Act or insufficiently provided for in this Act as is considered advisable by the Minister to carry out the intent of this Act.

(2) A regulation must be approved in principle by a majority of the members of the CPAA present and voting

- (a) at a special meeting called for that purpose,
- (b) by a vote authorized by bylaw that is conducted by electronic, telecommunication or any other means as determined by the board, or
- (c) at the annual general meeting following the board's adoption of the regulation.

(3) The board may change the text of a regulation that was approved in principle under subsection (2) if the change

- (a) is consistent with the approval in principle, and
- (b) is made before the regulation is submitted to the Lieutenant Governor in Council for approval.

(4) A regulation under this section does not come into force unless it has been approved by the Lieutenant Governor in Council.

Consultation with Ministers required

16 Before the board, by regulation, establishes or amends the academic requirements for registration as a chartered professional accountant or candidate, the board must consult with the Minister

and the Minister responsible for Parts 1 to 3 of the *Post-secondary Learning Act* and must consider the comments received from those Ministers.

Bylaws

17(1) The board may make bylaws

- (a) respecting the election, term of office, geographical representation and number of board members;
- (b) respecting the votes of members of the CPAA or other individuals about any matter specified by the CPAA;
- (c) respecting the holding of meetings simultaneously at more than one location;
- (d) respecting the appointment of individuals to bodies established under this Act or the regulations;
- (e) respecting the provision of information under section 31(6);
- (f) respecting and establishing categories of registrants and conditions or restrictions on categories of registrants;
- (g) respecting suspension, cancellation, resignation and reinstatement of registration and respecting practice restrictions, conditions or undertakings related to registration or practice except under Part 5;
- (h) respecting the publication of notices respecting the matters listed in clause (g);
- (i) respecting categories of non-members of the CPAA, including honorary members;
- (j) respecting the suspension or cancellation of registration, practice restrictions on registration, conditions and the imposition of penalties for failing to meet the requirements of section 54, including the nature and amount of those penalties;
- (k) respecting the publication of notices respecting the matters listed in clause (j);

- (l) respecting and establishing practice standards for a professional accounting practice or a public accounting practice, including incorporation by reference of international or national practice standards;
- (m) respecting which matters, if any, may be appealed to an appeal tribunal from a decision of the registration committee, registrar, practice review committee or other body or individual, in addition to the appeal rights specified in this Act, and any conditions related to an appeal;
- (n) respecting requirements for registrants to carry professional liability insurance and the minimum amount of that insurance;
- (o) specifying areas of professional services the providing of which to the public requires registration as a professional service provider, and establishing practice standards for those areas, for the purposes of section 51 and the regulations;
- (p) respecting the evaluation of the education, training, experience, practice and competence required of applicants for registration as a registrant;
- (q) respecting requirements to be met by registrants to train candidates and training standards generally;
- (r) respecting whether a registrant or category of registrants may provide an audit engagement or review engagement, or both;
- (s) respecting the conditions governing the provision of an audit engagement or review engagement;
- (t) respecting practice reviews, including specifying which practice areas are subject to practice review;
- (u) respecting the publication, posting or notification of agreements under section 74, resignations under section 75, upcoming hearings, conditions, undertakings, practice restrictions, suspensions or cancellations and decisions of discipline tribunals and appeal tribunals;

- (v) respecting costs to be included and the manner of determining costs for the purposes of an order for costs by a discipline tribunal or appeal tribunal;
- (w) establishing specialties for registrants or categories of registrants and the requirements to be met by registrants or categories of registrants in order to hold themselves out as specialists;
- (x) designating the specialty titles, abbreviations or initials that may be used by registrants who have met the requirements for a specialty pursuant to clause (w);
- (y) prohibiting a registrant from holding out that the registrant is a specialist unless the registrant has met the requirements for the specialty referred to in clause (w);
- (z) respecting the supervision of registrants by other registrants.

(2) A bylaw may be made specifying that all or any of the matters referred to in subsection (1) are no longer to be subject to the bylaws, in which case the matter may then be dealt with in the manner specified in the bylaw made under this subsection.

(3) Any power, duty or function under the bylaws may be delegated and subdelegated.

(4) A bylaw is effective from the date it is passed by the board or any later date specified in the bylaw.

(5) A bylaw must be ratified by a majority of the members of the CPAA present and voting

- (a) at a special meeting called for that purpose,
- (b) by a vote authorized by bylaw that is conducted by electronic, telecommunication or any other means as determined by the board, or
- (c) at the annual general meeting following the board's adoption of the bylaw.

(6) If a bylaw is not ratified pursuant to subsection (5), the bylaw ceases to have any effect.

(7) The board must make copies of its bylaws readily available to the public and registrants, and the copies may be published in the manner directed by the board.

Regulations and bylaws re LLPs

18(1) The board

- (a) must make regulations respecting the type and amount of liability insurance or other protection against professional liability that a partnership to which this Act applies must have for the purposes of registration as a limited liability partnership under Part 3 of the *Partnership Act*, and
- (b) may make bylaws governing eligibility requirements that a partnership to which this Act applies must meet in order to be registered as a limited liability partnership under Part 3 of the *Partnership Act*.

(2) Section 15(2), (3) and (4) apply in respect of a regulation made under subsection (1)(a).

(3) Section 21(5) and (6) apply in respect of a bylaw made under subsection (1)(b) or (7).

(4) Where the Minister considers that regulations made under subsection (1)(a) do not provide sufficient protection against professional liability, the Minister may, by notice in writing to the board, request the board to amend the regulations in the manner specified in the notice within the time set out in the notice.

(5) Where the board fails to amend the regulations in accordance with the notice, the Lieutenant Governor in Council may amend the regulations, and in that case the amendments operate as if they had been made in accordance with section 15.

(6) Subsections (1) to (5) do not apply if a bylaw under subsection (7) is in effect.

(7) The board may make a bylaw providing that, notwithstanding Part 3 of the *Partnership Act*, no person may engage in a professional accounting practice or a public accounting practice in a limited liability partnership under that Act.

Directives**19(1)** The board may make directives

- (a) specifying the period of time during which the CPAA must maintain information about applicants for registration and its registrants and former registrants;
- (b) respecting matters dealing with registration that are not otherwise dealt with by this Act, the regulations, the bylaws or the resolutions;
- (c) recognizing organizations for the purposes of section 40(2);
- (d) respecting, for the purposes of section 47(2), the providing of information concerning a suspended or cancelled registration to the Registrar of Corporations and shareholders;
- (e) respecting the election, role and duties of the chair of the board and the role and duties of the chief executive officer;
- (f) providing for the appointment of an individual as an acting registrar or acting chief executive officer who has all of the powers and performs all of the duties of the registrar or chief executive officer, as the case may be, under this Act, the regulations, the bylaws, the directives and the resolutions when the registrar or chief executive officer is absent or unable to act or when there is a vacancy in the office;
- (g) respecting the information to be maintained about a registrant or former registrant when there has been a finding of unprofessional conduct, an agreement under section 74 or a resignation under section 75;
- (h) respecting information to be kept and maintained about a registrant or former registrant;
- (i) respecting the disposal of decisions and records of proceedings received by the discipline tribunal secretary and the appeal tribunal secretary;

- (j) respecting, for the purposes of sections 4 and 104, the recognition of organizations outside Alberta that regulate accounting;
 - (k) respecting the establishment of committees and task forces, including their composition;
 - (l) respecting processes concerning dispute resolution, practice review, registration, complaints, discipline, appeals or reinstatement.
- (2)** The board must make copies of its directives readily available to the public and registrants, and the copies may be published in the manner directed by the board.

Resolutions

20(1) The board may make resolutions

- (a) respecting reasonable fees, levies and assessments to be paid and the time for payment of those fees, levies and assessments by applicants for registration, and by registrants for continuance of registration, for practice reviews and for reinstatement;
 - (b) respecting the governance of the CPAA and the management and conduct of its affairs;
 - (c) respecting any administrative matter not dealt with under section 17;
 - (d) respecting any other matter not required by this Act to be dealt with in regulations, bylaws, directives, practice standards or rules of professional conduct;
 - (e) respecting forms and notices;
 - (f) prescribing the manner of maintaining certificates, permits, confirmation of registration or other documents as required under section 56.
- (2)** Where the board is of the view that a matter to be addressed in subsection (1) is a matter of policy, the board may choose to address the matter by directive instead of by resolution.

Rules of professional conduct

21(1) Subject to subsection (3), the board may make, adopt or incorporate rules of professional conduct for registrants, including

- (a) ethical and professional standards of conduct,
- (b) rules regulating the maintenance and administration of trust funds,
- (c) rules respecting the professional names or titles that registrants may use, and
- (d) rules respecting the organization and conduct of a registrant's practice, including restrictions on practice arrangements and practice associations.

(2) The board must provide, for review and comment, a copy of the proposed rules of professional conduct to

- (a) the Minister, and
- (b) any other person the board considers advisable.

(3) The board may make, adopt or incorporate rules of professional conduct only after it has reviewed and considered the comments from a review described in subsection (2).

(4) The board must make copies of its rules of professional conduct readily available to the public and registrants, and the copies may be published in the manner directed by the board.

(5) A rule of professional conduct must be ratified by a majority of the members of the CPAA present and voting

- (a) at a special meeting called for that purpose,
- (b) by a vote authorized by bylaw that is conducted by electronic, telecommunication or any other means as determined by the board, or
- (c) at the annual general meeting following the board's adoption of the rule.

(6) A rule of professional conduct that is ratified under subsection (5) is effective from the date it is ratified or any later date specified in the rule of professional conduct, and it remains in effect until it is amended or repealed in accordance with this section.

Non-application of Regulations Act

22 The *Regulations Act* does not apply to bylaws, directives, resolutions, rules of professional conduct or practice standards established under this Act.

Division 3 Public Accountability

Public members

23(1) Subject to subsection (2), the Lieutenant Governor in Council may, following consultation with the board, appoint public members

- (a) to the board, and
- (b) to a roster of public members who can be selected
 - (i) by the discipline tribunal roster chair to serve on discipline tribunals,
 - (ii) by the appeal tribunal roster chair to serve on appeal tribunals, or
 - (iii) by the CIC chair for the purposes of section 74.

(2) The following are not eligible to be public members:

- (a) an individual who is a registrant or former registrant of the CPAA;
- (b) an individual who was a registrant or former registrant under a former Act;
- (c) an individual who is a member or former member of any organization that regulates accounting outside Alberta.

Length of appointment of public members

24 Public members appointed under this Act

- (a) must be appointed for not more than 3 years, and may be reappointed
 - (i) once only to the board, and
 - (ii) any number of times to the public member rosters,

and

- (b) are to be paid, at the rates prescribed by the Lieutenant Governor in Council, remuneration by, and are to receive reasonable living and travelling expenses from, the Government while away from their ordinary places of residence in the course of their duties as public members.

Decision-making in the absence of public members

25(1) The powers and duties of the board are not affected by

- (a) the failure of a public member to attend a meeting, or
- (b) a vacancy in the office of a public member.

(2) The powers and duties of a discipline tribunal and an appeal tribunal are not affected by a vacancy in the office of a public member for up to 2 years from the date that this section comes into force.

Appointments continue after terms expire

26 Notwithstanding section 24, when the term of appointment of a public member expires, that member continues to hold office, with the same functions, until the public member is reappointed or a successor is appointed.

Other appointees

27(1) The board may appoint as a member of the registration committee, complaints inquiry committee, practice review committee or any other committee or task force an individual who is not a registrant or former registrant, whether or not such a committee or task force member is required to be appointed under this Act.

(2) The powers and duties of any body under this Act to which a member is appointed under subsection (1) are not affected

- (a) by a failure of that member to attend a meeting, or
- (b) by a vacancy in the office of that member.

(3) When the term of appointment of a member appointed under subsection (1) expires, that member continues to hold office, with

the same functions, until the appointment is terminated or a successor is appointed.

Report to Minister

28(1) The CPAA must submit annually to the Minister a report of its activities in a form acceptable to the Minister that contains the information requested by the Minister, including but not restricted to

- (a) a statement respecting the number of complaints received, the number of complaints referred to the complaint resolution process under section 71, the number of complaints disposed of, the number of hearings held, the number of hearings closed to the public in whole or in part and the number of appeals under Part 7;
- (b) information respecting registration, including the number of registrants by category of registrant and the number of applications for registration by category of registrant;
- (c) a description of and information about the CPAA's continuing competence program and practice reviews;
- (d) a statement respecting the committees established under this Act;
- (e) audited financial statements.

(2) On receipt of a report under subsection (1), the Minister must lay a copy of it before the Legislative Assembly if it is then sitting or, if it is not then sitting, within 15 days after the commencement of the next sitting.

(3) The Minister may, to ensure that the requirements of this Act are met, require reports from the CPAA in addition to the report under subsection (1).

Division 4 Access to Information

Retention of information

29 The CPAA must maintain information about all its registrants and former registrants for the period of time specified by the directives.

Registrant information

30(1) The CPAA must keep and maintain the following information about a registrant:

- (a) the registrant's name, business address, business telephone number and business e-mail address;
- (b) the registration status of the registrant, including the terms of any suspension, restriction, condition or undertaking;
- (c) in the case of a registrant that is a professional accounting firm, the name of the member of the professional accounting firm designated under section 50(e);
- (d) in the case of a registrant that is a professional corporation, the address of its registered head office;
- (e) information respecting hearings or appeals and the status of those hearings or appeals;
- (f) any other information required by the directives.

(2) The public may, during regular office hours, request information about a registrant and the CPAA must on request provide the information described in subsection (1).

(3) Notwithstanding subsection (1), if a registrant does not have a business address, business telephone number or business e-mail address, the registrant must provide to the CPAA, and the CPAA must keep and maintain, an address, telephone number or e-mail address, as the case may be, for the registrant.

Public access to information

31(1) On written request to do so, the CPAA must provide, within a reasonable time, any of the following information that it has in its possession:

- (a) the registration status, practice specialty recognized by the CPAA, business address, business telephone number and business e-mail address of a registrant or former registrant;
- (b) the names of the principals or partners of a professional accounting firm;

- (c) the names of the directors or shareholders of a professional corporation;
- (d) information respecting any suspension of registration, or any restriction, condition or undertaking affecting the practice, of a registrant or former registrant;
- (e) a copy of an agreement under section 74;
- (f) information respecting hearings or appeals and the status of those hearings or appeals;
- (g) a summary of the decision made in a discipline hearing or an appeal hearing of a discipline matter with respect to a registrant or former registrant under this Act and orders made as a result of that decision;
- (h) a summary of the findings of unprofessional conduct made with respect to a registrant or former registrant under a former Act and orders made as a result of the findings when
 - (i) the registration of the registrant or former registrant has been cancelled or suspended,
 - (ii) the findings of unprofessional conduct were made under the *Regulated Accounting Profession Act*, RSA 2000 cR-12, or
 - (iii) a hearing committee, an appeals committee, a council or a board under a former Act other than the *Regulated Accounting Profession Act*, RSA 2000 cR-12, ordered publication of its findings or orders to be made to all chartered accountants, certified general accountants or certified management accountants on a named basis unless otherwise directed by the hearing committee, appeals committee, council or board.

(2) Subject to section 132(3), on payment of the reasonable cost of copying and delivery, a person may obtain from the CPAA a copy of a decision of a discipline tribunal or an appeal tribunal under this Act.

(3) On payment of the reasonable cost of copying and delivery, a person may obtain from the CPAA a copy of a decision made

under the *Regulated Accounting Profession Act*, RSA 2000 cR-12, of which a summary is provided under subsection (1)(h).

(4) Subject to section 132(3), a complainant may, at the complainant's own expense, obtain from the CPAA a copy of the transcript of proceedings of any discipline tribunal and appeal tribunal hearings under this Act or the *Regulated Accounting Profession Act*, RSA 2000 cR-12, in which the complainant was involved.

(5) Subject to section 132(3), a person may, at the person's own expense, obtain from the CPAA a copy of

- (a) any minutes and any transcript of any hearings of the registration committee and practice review committee, and
- (b) the transcript of proceedings of any discipline tribunal and appeal tribunal hearings.

(6) Subject to section 132(3) and the bylaws, the CPAA may, on request, provide any other information about registrants or former registrants that it considers appropriate to provide.

Part 3 Registration

Division 1 Applying for Registration

Registrar

32 The board must appoint an individual as registrar of the CPAA for the purposes of this Act.

Registration committee

33(1) The board must

- (a) establish a registration committee, and
- (b) set the terms of reference for the registration committee.

(2) The registration committee must consist of at least 3 members of the CPAA, and may also include one or more individuals who are not members of the CPAA appointed by the board under section 27.

(3) The registration committee may, in the manner prescribed by the board, delegate any of its functions, powers or duties.

Registration decisions

34 The registrar or the registration committee must consider and decide on applications for registration under this Part, including the imposition of conditions or restrictions on a registration, and must undertake any other functions and duties prescribed by the board in accordance with the regulations, bylaws, directives and resolutions.

Receipt of application

35(1) If an application for registration received by the registrar is not complete, the registrar must, within 30 days after receipt of the application, give notice to the applicant stating in what respect it is not complete.

(2) The registrar or the registration committee must, within 120 days after the receipt by the registrar of a complete application, consider the application, make a decision under section 36 and notify the applicant of the decision.

Decision on application

36(1) On considering an application for registration, the registrar or the registration committee must

- (a) approve the application,
- (b) defer the registration if in the opinion of the registrar or the registration committee it is in the best interests of the public to defer the registration of the applicant until the applicant complies with conditions imposed by the registrar or the registration committee, or
- (c) refuse the application.

(2) On approval of the application under subsection (1)(a), the applicant is registered.

(3) The registrar or the registration committee may impose conditions on an approval under subsection (1)(a) that in the opinion of the registrar or the registration committee are in the best interests of the public.

(4) On making a decision under subsection (1), the registrar or the registration committee must

- (a) give notice of the decision to the applicant,
- (b) in the case of the registration committee, give notice of the decision to the registrar, and
- (c) in the case of a decision to impose conditions on an approval to register the applicant, to defer a registration or to refuse an application, give reasons for the decision and notify the applicant of how the applicant may appeal under section 37.

(5) If the CPAA does not notify the applicant of the decision about the application within the time period prescribed in section 35(2), the application for registration is deemed to be refused and the applicant may appeal under section 37.

Appeal to appeal tribunal

37(1) An applicant whose application for registration is approved subject to conditions, whose registration is deferred or whose application is refused by the registrar or the registration committee may, within 30 days after being given a copy of the decision, appeal to an appeal tribunal in accordance with Part 7.

(2) An applicant who is not notified of a decision within the time period prescribed in section 35(2) may, within 30 days from the expiry of that time period, appeal to an appeal tribunal in accordance with Part 7.

(3) The appellant and the registrar or the registration committee are the parties to an appeal under this section.

(4) The CPAA must maintain complete applications for registration for the time period prescribed by the directives.

Division 2 Members and Candidates

Application for registration as a member or candidate

38(1) An application for registration as a member of the CPAA or a candidate is complete for the purpose of consideration under Division 1 if it is in the required form and provided to the CPAA by the applicant together with

- (a) evidence of meeting the competence requirements as required by subsection (2),
- (b) the fees provided for by resolution,
- (c) evidence of being a Canadian citizen or an individual lawfully permitted to work or study in Canada, if required by the regulations,
- (d) evidence of having good character and reputation, if required by the regulations, and
- (e) evidence of meeting standards of language proficiency, if required by the regulations.

(2) An applicant may provide evidence of competence

- (a) by fulfilling one or more of the following required by the regulations:
 - (i) education requirements, which may include being enrolled in a program of studies;
 - (ii) experience requirements;
 - (iii) successful completion of examinations;
 - (iv) holding certificates, degrees or diplomas,
- (b) by being registered with a professional regulatory organization that regulates accounting in a province or territory that is a signatory to one or more domestic trade agreements that are in force in Alberta at the time the application is made,
- (c) by being registered in a manner that meets the criteria set out in the regulations with an organization outside Canada that regulates accounting, and that is recognized by the board in accordance with the regulations as having substantially equivalent competence, experience and practice requirements, and by fulfilling any additional requirements specified by the regulations, or
- (d) by satisfying the registrar or the registration committee of having, as determined in accordance with the regulations, a combination of education, experience, practice and other

qualifications that demonstrates the competence required for registration.

(3) An applicant's registration pursuant to subsection (2)(b) must be dealt with in a manner consistent with the applicable domestic trade agreement or agreements referred to in that clause.

Division 3

Professional Corporations

Definitions

39 In sections 40 to 47,

- (a) "articles" means articles as defined in the *Business Corporations Act*;
- (b) "Registrar of Corporations" means the Registrar under the *Business Corporations Act*.

Use of name

40(1) No person may engage in a professional accounting practice or a public accounting practice under any name containing the words "Professional Corporation" or the abbreviation or initials "P.C." unless that person is incorporated or continued as a corporation under the *Business Corporations Act* and

- (a) the professional accounting practice or the public accounting practice is conducted within a professional accounting firm,
- (b) the corporation is currently registered as a professional corporation by the CPAA,
- (c) all of the directors of the corporation are members of the CPAA,
- (d) all of the issued voting shares of the corporation are legally and beneficially vested in one or more members of the CPAA,
- (e) all of the issued non-voting shares of the corporation are legally and beneficially vested in the following persons:
 - (i) one or more members of the CPAA who are also voting shareholders;

(ii) in respect of any member of the CPAA who is also a voting shareholder, one or more of the following persons:

- (A) the spouse of the member;
- (B) the common-law partner of the member;
- (C) a child of the member;
- (D) a trust, all of the beneficiaries of which are minor children of the member,

and

(f) the corporation meets the requirements of this Act and the regulations.

(2) Notwithstanding subsection (1), a professional corporation registered with an organization recognized by the board in accordance with the directives may engage in a professional accounting practice or a public accounting practice under any name containing the words “Professional Corporation” or the abbreviation or initials “P.C.” if the professional accounting practice or public accounting practice is conducted within a professional accounting firm.

(3) A person who contravenes subsection (1) is guilty of an offence and liable to a fine of not more than \$1000 for every day on which the prohibited name, abbreviation or initials are used.

(4) For the purposes of subsection (1)(e)(ii) and section 46(2),

(a) “child”, with respect to a member of the CPAA, includes

- (i) an individual of whom the member is the legal parent,
- (ii) an individual who is wholly dependent on the member for support and of whom the member has, or immediately before the individual attained the age of 19 years had, in law or in fact, the custody and control, and
- (iii) a child of the member’s spouse or common-law partner;

- (b) “common-law partner”, with respect to a member of the CPAA at any time, means an individual who cohabits in a conjugal relationship with the member at that time and
 - (i) has so cohabited with the member for a continuous period of at least one year, or
 - (ii) would be the parent of a child of whom the member is a parent if this clause were read without reference to clause (a)(iii),

and, for the purposes of this clause, where at any time the member and the individual cohabit in a conjugal relationship, they are, at any particular time after that time, deemed to be cohabiting in a conjugal relationship unless they were not cohabiting at the particular time for a period of at least 90 days that includes the particular time because of a breakdown of their conjugal relationship.

Liability of shareholders and employees

41(1) Notwithstanding anything to the contrary in the *Business Corporations Act*, every voting shareholder of a professional corporation is liable to the same extent and in the same way as if the shareholder were, during that time, carrying on the business of the professional corporation as a partnership or, if there is only one voting shareholder, as an individual conducting a professional accounting practice or a public accounting practice.

(2) The liability of an individual conducting a professional accounting practice or a public accounting practice under subsection (1) is not affected by the fact that the practice is carried on by the individual as an employee and on behalf of a professional corporation.

Approval for professional corporation

42 The registrar may issue an approval of the articles of a proposed professional corporation for the purposes of section 7(2) of the *Business Corporations Act* to a registrant who

- (a) files an application in the form provided for by resolution,
- (b) submits a copy of the proposed articles,

- (c) pays all the approval application fees provided for by resolution, and
- (d) provides satisfactory evidence to the registrar that the professional corporation is not restricted from providing professional services regulated by the CPAA or from carrying out its powers, duties and functions under this Act.

Professional corporation registration requirements

43 An application for registration as a professional corporation is complete for the purpose of consideration under Division 1 if it is in the required form and provided to the CPAA by the applicant together with

- (a) evidence of compliance with sections 40(1) and 42(d),
- (b) the fees provided for by resolution, and
- (c) any information required under section 30(1).

Voting of shares restrictions

44 No voting 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 member of the CPAA the authority to exercise the voting rights attached to any or all of the shareholder's shares.

Change in organization

45 A professional corporation must inform the registrar within 15 days in the form provided for by resolution of any change in the articles, ownership or directors of the professional corporation or to the name of the professional corporation.

Cancellation of professional corporation registration

46(1) The registrar may cancel the registration of a professional corporation if section 40, 44 or 45 is not complied with or if the professional corporation ceases to be in good standing under the *Business Corporations Act*.

(2) Notwithstanding subsection (1), if a professional corporation ceases to comply with section 40 or 45

- (a) only because of
 - (i) the death of a member of the CPAA, or
 - (ii) the suspension or cancellation of the registration of a registrant,

who is a voting shareholder of the professional corporation,
 - (b) only because
 - (i) of the death of a non-voting shareholder of the professional corporation or the death of a minor child who is a beneficiary of a trust referred to in section 40(1)(e)(ii)(D), or
 - (ii) a former spouse or former common-law partner of a member of the CPAA who is a voting shareholder continues to own non-voting shares after their divorce or the breakdown of their common-law relationship,
- or
- (c) only because a child who is a beneficiary of a trust referred to in section 40(1)(e)(ii)(D) attains the age of 18 years,

the professional corporation has 90 days from the date of the death, suspension, cancellation, divorce, breakdown of the common-law relationship or a beneficiary of a trust attaining the age of 18 years, as the case may be, in which to comply with section 40 or 45, as the case may be, failing which the professional corporation's registration is cancelled on the expiration of the 90-day period.

(3) Notwithstanding section 40(1)(d), if the registration of a chartered professional accountant who is a shareholder of a professional corporation is suspended, that individual may remain as a shareholder of the professional corporation, but the individual may not engage in a professional accounting practice or a public accounting practice on behalf of the professional corporation while suspended.

(4) In the event of the death of a member of the CPAA or the occurrence of an event or circumstance described in subsection

(2)(b), the registrar or registration committee may in writing order that the 90-day period provided for in subsection (2) be extended for a further period that it considers reasonable.

(5) A registrar may not delete any information regarding professional corporations except in accordance with the directives.

Notification of change of status

47(1) If a professional corporation's registration is suspended or cancelled, the registrar must, within 30 days, notify the Registrar of Corporations and the shareholders of the professional corporation recorded with the registrar.

(2) In addition to the information provided under subsection (1), the registrar may provide information concerning the suspended or cancelled registration to the Registrar of Corporations and the shareholders in accordance with the directives.

Action for fees

48 A professional corporation may sue for fees for services performed on its behalf and in its name by an individual in the individual's capacity as a registrant at any time after the services are performed if the services were performed during the time that the professional corporation maintained registration in good standing.

Division 4 Professional Accounting Firms

Professional accounting firms

49(1) In addition to any other registration held under this Act, a member of the CPAA, a professional corporation or a partnership that conducts any aspect of a professional accounting practice must register as a professional accounting firm unless the professional accounting practice is conducted in a registered professional accounting firm.

(2) In addition to any other registration held under this Act, a member of the CPAA, a professional corporation or a partnership that conducts any aspect of a public accounting practice must, subject to subsection (3), register as a professional accounting firm unless the public accounting practice is conducted in a registered professional accounting firm.

(3) A member of the CPAA who is described in section 51(1), (2) or (3) is not required to register as a professional accounting firm.

Professional accounting firm registration requirements

50 An application for registration as a professional accounting firm is complete for the purpose of consideration under Division 1 if it is in the form provided for by resolution and provided to the CPAA by the applicant together with

- (a) evidence to the satisfaction of the registrar or the registration committee about the nature and scope of the firm's professional accounting practice or public accounting practice, or both,
- (b) the fees provided for by resolution,
- (c) evidence of having professional liability insurance as required by the bylaws,
- (d) evidence of meeting any education or experience requirements set out in the regulations,
- (e) the name of the member of the CPAA at the professional accounting firm who is designated by the firm
 - (i) to receive correspondence and answer questions from the CPAA on any matter, including registration, practice reviews and disciplinary proceedings, and
 - (ii) to be the firm's representative for the purposes of Parts 4, 5 and 7,

and

- (f) any other information required by the directives.

Division 5
Professional Service Providers

Professional service providers

51(1) A member of the CPAA who, on behalf of a corporation whose primary business is not accounting, provides any aspect of a public accounting practice must register as a professional service provider.

(2) A member of the CPAA who provides to the public any professional services as specified in the bylaws must register as a professional service provider unless the member provides the professional services in a professional accounting firm.

(3) Notwithstanding subsections (1) and (2), a member of the CPAA who provides, through a law firm, no aspect of a public accounting practice except taxation services is not required to register as a professional service provider.

Professional service providers registration requirements

52 An application for registration as a professional service provider is complete for the purpose of consideration under Division 1 if it is in the form provided for by resolution and provided to the CPAA by the applicant together with

- (a) evidence to the satisfaction of the registrar or registration committee about the nature and scope of the applicant's public accounting practice or professional services as specified in the bylaws that are provided to the public,
- (b) evidence of meeting any education or experience requirements as set out in the regulations,
- (c) the fees provided for by resolution,
- (d) evidence of having professional liability insurance as required by the bylaws, and
- (e) any other information required by the directives.

Division 6 Other Persons

Registration requirements of other persons

53(1) A person providing any restricted activities as set out in section 3 who is registered with

- (a) an organization outside Alberta but in Canada that regulates accounting, or
- (b) an organization outside Canada that regulates accounting, and that is recognized by the board in accordance with the regulations as having substantially equivalent competence and practice requirements,

must register as a professional accounting firm.

(2) An application for registration as a professional accounting firm under subsection (1) is complete for the purpose of consideration under Division 1 if it is in the form provided for by resolution and provided to the CPAA by the applicant together with all information required of a professional accounting firm under section 50 and

- (a) satisfactory evidence that
 - (i) any individual who is engaged in the applicant's professional accounting practice in Alberta meets the requirements set out in the regulations, and
 - (ii) demonstrates to the registrar or the registration committee that each such individual has maintained competence,
- (b) satisfactory evidence that the applicant
 - (i) is registered in good standing with the accounting organization referred to in subsection (1),
 - (ii) has successfully completed a recent review of client files that is substantially equivalent to a practice review required under Part 4,
 - (iii) would be permitted by the accounting organization referred to in subsection (1) to carry out the scope of practice that the applicant intends to carry out while registered under this section, and
 - (iv) meets any other requirements set out in the regulations or bylaws,
- (c) the fees provided for by resolution, and
- (d) any other information required by the regulations or directives.

Division 7

Continuing Registration

Requirements for continuing registration

54(1) A registrant's registration continues in effect if the registrant

- (a) completes any applicable continuing competence or education requirements in accordance with the regulations or bylaws,
- (b) provides satisfactory evidence to the registrar that the registrant is maintaining professional liability insurance as required by the bylaws or, in the case of limited liability partnerships, as required by the regulations,
- (c) provides information to the CPAA in accordance with this Act or the regulations,
- (d) pays registration fees in the amounts and at the times provided for by resolution,
- (e) provides satisfactory evidence to the registrar of having complied with any conditions or restrictions on the registrant's registration or practice,
- (f) provides to the registrar in a timely manner any changes to the information required to be provided to the registrar under this Act and the regulations, bylaws and directives, and
- (g) provides any further information required by the directives.

(2) If a registrant fails to meet the requirements set out in subsection (1),

- (a) the registrant's registration may be suspended, cancelled or made subject to practice restrictions in accordance with the bylaws,
- (b) the registrant is liable for any financial penalty for the contravention imposed in accordance with the bylaws, and
- (c) the registrar may make a complaint under section 66 about the conduct of the registrant.

(3) The registrar must notify the registrant in writing of a suspension or cancellation of registration or the imposition of practice restrictions under this section.

(4) A registrant whose registration is suspended, cancelled or made subject to practice restrictions pursuant to this section may, within

30 days after being notified by the registrar under subsection (3), appeal to an appeal tribunal in accordance with Part 7.

(5) The appellant and the registrar or registration committee are parties to an appeal under this section.

Publication

55 When a registrant's registration is suspended, cancelled or made subject to practice restrictions, undertakings or conditions under this Part or Part 4, the registrar must publish or post a notice of the suspension, cancellation, practice restrictions, undertakings or conditions together with the status of any appeal and any other information necessary to protect the public interest in accordance with the bylaws.

Maintaining documents

56(1) A certificate or permit issued by the CPAA remains the property of the CPAA.

(2) A registrant must maintain in the manner prescribed by resolution any certificate, permit, confirmation of registration or other document respecting the status of the registrant that is issued under this Act or was issued under a former Act and, on request, must return it to the CPAA.

Division 8 Reinstatement of Registration

Reinstatement of registration

57(1) Unless otherwise provided in this Act or the regulations or bylaws, an investigated party whose registration is suspended under Part 5 or 7 must be reinstated when the investigated party has satisfied the discipline tribunal secretary that the investigated party has complied with the order governing the suspension made pursuant to Part 5 or 7, and any certificate must be reissued or returned.

(2) An applicant whose resignation was accepted or whose registration was cancelled under a former Act or under Part 5 or 7 must comply with all orders or any conditions specified by the complaints inquiry committee, discipline tribunal, appeal tribunal or Court of Appeal, as the case may be, before becoming entitled to

apply to the registrar or the registration committee for reinstatement of registration.

(3) Unless otherwise provided in this Act or the regulations, an investigated party whose resignation was accepted or whose registration was cancelled under a former Act or under Part 5 or 7 may not apply to the registration committee for reinstatement

- (a) within 5 years of the resignation or cancellation under this Act, or
- (b) within 2 years of the resignation or cancellation under a former Act.

(4) An applicant for reinstatement referred to in subsection (2) must

- (a) comply with the requirements of this section,
- (b) provide satisfactory evidence to the registration committee of meeting the requirements for registration,
- (c) meet any education or experience requirements as specified by the registrar or the registration committee,
- (d) provide evidence of good character and reputation,
- (e) provide evidence of steps taken to overcome, and evidence that the applicant has overcome, any competence or ethical issues,
- (f) pay a reinstatement fee as provided for by resolution, and
- (g) satisfy any other terms or conditions specified by the registrar or the registration committee.

(5) The registration committee may order the reinstatement of registration where a resignation was accepted or a registration was cancelled under a former Act or under Part 5 or 7 on such terms as the committee approves if all orders have been complied with and any conditions set at the time of the resignation or cancellation, as the case may be, have been met.

(6) Sections 35 to 37 apply to applications for reinstatement under this section.

Part 4

Practice Review

Practice review committee

58(1) A practice review committee is established for the CPAA.

(2) The composition of the practice review committee must meet the criteria established by directive, and the members of the practice review committee must be appointed in accordance with the bylaws.

Functions of the practice review committee

59 The practice review committee must

- (a) establish education and experience qualifications to be met by practice reviewers,
- (b) annually review and approve a practice review checklist,
- (c) establish standard guidelines respecting the frequency with which practice reviews and follow-up practice reviews are to be conducted, and
- (d) establish guidelines respecting practice reviews.

Practice review

60(1) The purpose of practice review is to promote high standards of practice in professional accounting firms and professional service providers and, generally, to maintain and improve the competence of the profession.

(2) The practice review committee may do anything, subject to the bylaws and the directives, to meet the purpose of practice review or perform any other function prescribed by the board.

(3) The CPAA must appoint practice reviewers to perform, or assist in, practice reviews.

Conduct of practice review

61(1) Section 78 applies to the conduct of a practice review.

(2) For the purpose of conducting a practice review, a practice reviewer appointed by the CPAA has the powers of an investigator

under section 78(1), (3), (7) and (10) as those powers relate to registrants.

Practice review committee mandate

62(1) After each practice review, the practice review committee may determine whether the professional accounting practice or the public accounting practice that is the subject of the practice review complies in whole or in part with the rules of professional conduct and practice standards and may do one or more of the following:

- (a) recommend practice improvements, practical experience or the engagement of a mentor;
- (b) direct a follow-up practice review on the conditions, at the times and for the purpose specified by the practice review committee;
- (c) direct the establishment and implementation of a professional development plan or a plan to maintain and improve professional standards;
- (d) direct that courses, examinations, tutorials or other forms of professional development or skills training be taken;
- (e) make a complaint under section 66.

(2) After each practice review, a practice review report must be sent to the professional accounting firm or the professional service provider whose practice was reviewed.

(3) A practice review report that includes a direction under subsection (1)(d) respecting courses, examinations, tutorials or other forms of professional development or skills training must

- (a) include a written explanation of the direction, and
- (b) provide notice of the right to appeal under subsection (4).

(4) A professional accounting firm or professional service provider that receives a practice review report directing the professional accounting firm or professional service provider to do anything under subsection (1)(d) may, within 30 days after being given a copy of the report, appeal to an appeal tribunal in accordance with Part 7.

(5) The appellant and the practice review committee are parties to an appeal under this section.

(6) After each practice review, the practice review committee may direct that the practice review report, or a portion of the report, be provided to a party other than the professional accounting firm or professional service provider whose practice was reviewed.

Appeal to appeal tribunal

63 Subject to section 62(4), decisions of the practice review committee are final and may not be appealed unless a bylaw permits an appeal to an appeal tribunal, in which case the appeal must be made in accordance with Part 7 and the appellant and the practice review committee are the parties to the appeal.

Part 5 Complaints Inquiry Process

Division 1 Purpose and Jurisdiction

Purpose

64(1) The purpose of this Part is

- (a) to protect the public interest,
- (b) to enforce practice standards and rules of professional conduct for registrants,
- (c) to provide a means by which complaints about the conduct of registrants and former registrants can be dealt with in a fair and expeditious way, and
- (d) to preserve the integrity of the accounting profession.

(2) This Part does not apply to professional service providers but applies to all other registrants whether or not they are also registered as professional service providers.

Jurisdiction over former registrants

65(1) If the registration of a registrant is cancelled or otherwise terminated, the CPAA continues to have jurisdiction in respect of that person only if

- (a) a complaint is made within 6 years after the date of the cancellation or termination, and
- (b) the complaint relates to conduct while the person was a registrant.

(2) In the circumstances described in subsection (1), this Part and Part 7 apply to the former registrant in the same way and to the same extent as they would if the cancellation or termination of registration had not occurred.

(3) A complaint against a registrant is not affected by the person about whom the complaint is made ceasing to be a registrant before the proceedings with respect to the complaint are completed.

(4) Notwithstanding subsection (1), a complaint about a former registrant who was registered under a former Act but has not been a registrant under this Act may be made under this Part only if discipline proceedings under a former Act could be commenced if that Act were still in force.

Division 2

Complaints, Reviews and Mediation

Complaints

66(1) Any person may make a complaint to the CPAA about the conduct of a registrant or former registrant.

(2) A complaint must be in writing and signed by the complainant.

(3) The CIC secretary may treat as a complaint any questionable conduct of a registrant or former registrant that comes to the attention of the CPAA other than by way of a complaint, including any information given to the CPAA by

- (a) a registrant respecting conduct or an event about which a registrant is required to give notice, whether in respect of the registrant's own conduct or the conduct of another registrant or former registrant,
- (b) a professional organization in Alberta or another jurisdiction respecting the conduct of a registrant or former registrant,
- (c) a governmental or regulatory official or body concerning the conduct of a registrant or former registrant,

- (d) the registrar acting under section 54(2)(c), or
- (e) the practice review committee acting under section 62(1)(e).

Complaints against professional accounting firms

67 If a complaint relates to a professional accounting firm, the complaint may be made in respect of the firm itself or any one or more of the registrants in or associated with the professional accounting firm, or both the firm and any one or more of the registrants.

Initial review of complaints

68(1) Any conduct of a registrant or former registrant that comes to the attention of the CPAA under section 66 must first be reviewed by the CIC secretary.

(2) On receipt of a complaint, the CIC secretary must direct that no further action be taken if the CIC secretary determines that the conduct is not within the jurisdiction of the complaints inquiry committee or a discipline tribunal.

(3) If the CIC secretary directs under subsection (2) that no further action be taken, the CIC secretary

- (a) must
 - (i) notify the complainant of the decision,
 - (ii) provide the complainant with a written explanation of the decision, and
 - (iii) provide notice to the complainant of the right to appeal under section 81,

and

- (b) may notify the registrant or former registrant.

(4) The CIC secretary, in the course of a review under subsection (1), may require the complainant or a registrant or former registrant to answer any inquiries or to provide any records or other information that the CIC secretary considers relevant for the purpose of the review, and that person must comply.

(5) If the CIC secretary, in the course of a review under subsection (1) or later, becomes aware of the involvement of any other registrant or former registrant in the conduct under review, or any other questionable conduct, the CIC secretary may extend the review in whatever manner the CIC secretary considers appropriate.

(6) In performing any function under this Part, the CIC secretary has the powers of an investigator under section 78.

(7) On completing a review under this Part, the CIC secretary must refer the complaint and all the information obtained during the course of the review to the CIC chair.

(8) After completing a review under this Part, if the CIC secretary is of the opinion that there are reasonable and probable grounds to believe that the investigated party has committed a criminal offence, the CIC secretary may

- (a) advise the Minister of Justice and Solicitor General of the nature of the concerns, and
- (b) on request, send a copy of information related to the concerns to the Minister of Justice and Solicitor General, except information that is subject to solicitor-client privilege.

Particulars and response

69(1) The CIC secretary must, within 30 days after receiving a complaint, provide the complaint or particulars of the complaint to any registrant or former registrant whose conduct is the subject of a review under section 68.

(2) A registrant or former registrant who receives a complaint or particulars of a complaint under subsection (1) must respond in writing to the complaint or the particulars to the CIC secretary within 30 days after receiving the complaint or the particulars or within any other period agreed to by the CIC secretary.

(3) This section does not apply if the CIC secretary has directed under section 68(2) that no further action be taken.

Voluntary communication encouraged

70(1) The CIC secretary may, at any time before an allegation of unprofessional conduct is referred to the discipline tribunal roster chair under section 80(1)(c), encourage the complainant and the investigated party to communicate with each other and resolve the complaint.

(2) The CIC secretary or the CIC chair may continue to take any steps under this Part even if the complaint is resolved as between the complainant and the investigated party pursuant to this section.

Alternative complaint resolution

71(1) At any time before an allegation of unprofessional conduct is referred to the discipline tribunal roster chair under section 80(1)(c), the CIC secretary may, with the agreement of the parties, appoint or facilitate the appointment of a mediator, conciliator or other individual who may be able to assist in resolution of the complaint.

(2) The CPAA is entitled to participate in any complaint resolution process under this section.

(3) Any document prepared or generated for the purposes of a complaint resolution process under this section is confidential.

(4) Any communication and evidence arising from anything said, evidence of anything said or evidence of an admission or communication made in the course of a complaint resolution process under this section is confidential and not admissible in any proceedings under this or any other Act or in any action, matter or proceeding before a court

(a) without the written consent of the investigated party and the complainant, and

(b) in the case of written evidence, without the written consent of the person who prepared the written evidence, the investigated party and the complainant.

(5) If no resolution under subsection (1) is reached within the time specified by the CIC secretary or as otherwise agreed, the CIC secretary must complete the review and refer the complaint to the CIC chair under section 68(7).

(6) If during the complaint resolution process information is introduced that causes the individual conducting the complaint resolution process to believe that the matter is substantially different from the original complaint, the individual must notify the CIC secretary and the CIC secretary must determine whether to continue proceedings under this section.

(7) The CIC secretary or the CIC chair may continue to take any steps under this Part even if the complaint is resolved as between the complainant and the investigated party pursuant to this section.

Settlement

72(1) In the course of proceedings under this Part or in the course of an appeal under Part 7, a complainant and the investigated party may settle the complaint.

(2) The CIC chair may continue proceedings under this Act even if the complaint is settled by agreement of the complainant and the investigated party.

Withdrawal

73(1) In the course of proceedings under this Part or in the course of an appeal under Part 7, a complainant may withdraw the complaint.

(2) The CIC chair may continue proceedings under this Act even if the complaint is withdrawn by the complainant.

Sanction agreements

74(1) At any time before a discipline tribunal starts to hear evidence about an allegation of unprofessional conduct, the complaints inquiry committee and the investigated party may, in accordance with this section, enter into an agreement

- (a) setting out the relevant agreed facts,
- (b) admitting the unprofessional conduct of the investigated party, and
- (c) stating the sanction to be imposed on the investigated party, including any one or more of the matters described in sections 95, 96 and 98.

(2) The CIC chair must select a panel consisting of 2 members of the complaints inquiry committee, the CIC chair and one public member from the public members roster established under section 23(1)(b) to recommend an agreement to the complaints inquiry committee.

(3) If a panel of the complaints inquiry committee is unable to recommend an agreement under subsection (2), the proceedings under this Part continue.

(4) A member of the panel may not vote as a member of the complaints inquiry committee.

(5) The CIC chair may appoint a chair for a panel, but if the CIC chair does not do so, the members of a panel must choose a chair from among themselves.

(6) The quorum for a panel is 3 members, which must include the public member.

(7) Each member of the panel has a vote and the agreement recommended by the panel must be approved by a majority vote.

(8) On receipt of the agreement recommended by the panel, the complaints inquiry committee may

- (a) approve the agreement, or
- (b) reject the agreement and continue the proceedings under this Part.

(9) If an agreement is made under this section,

- (a) each admission of unprofessional conduct is to be considered and treated, for all purposes, as a finding of unprofessional conduct made by a discipline tribunal, and
- (b) the agreement is to be considered and treated, for all purposes, as a decision and order of a discipline tribunal.

(10) The complaints inquiry committee must give the complainant written notification of any agreement made under this section.

(11) An agreement made under this section may not be appealed to an appeal tribunal.

(12) If the complaints inquiry committee is of the opinion that there are reasonable and probable grounds to believe that the investigated party has committed a criminal offence, the complaints inquiry committee must

- (a) direct the CIC secretary to send a copy of the agreement made under this section to the Minister of Justice and Solicitor General, and
- (b) on request, send a copy of any other information related to the agreement to the Minister of Justice and Solicitor General, except information that is subject to solicitor-client privilege.

Voluntary resignation

75(1) If the complaints inquiry committee approves an agreement under section 74 or a discipline tribunal or appeal tribunal makes a finding of unprofessional conduct, the investigated party may apply to the committee or tribunal for resignation instead of having the proceedings continue.

(2) The complaints inquiry committee, discipline tribunal or appeal tribunal may reject the application to resign or may accept it and

- (a) may make acceptance of the resignation subject to any conditions that it considers appropriate in the circumstances;
- (b) must, in accordance with the directives, give directions about what information about the resignation is to be entered in the information maintained by the CPAA in respect of registrants and former registrants;
- (c) must, in accordance with the bylaws, give directions about the publication, posting or notification of the finding of unprofessional conduct and the resignation;
- (d) may specify conditions that must be met by the investigated party before the investigated party becomes entitled to apply for reinstatement of registration;
- (e) may discontinue the proceedings in whole or in part.

Division 3

Processing Complaints

Duty of the CIC chair

76(1) On receipt of a complaint and results of a review from the CIC secretary, the CIC chair must

- (a) direct that no further action be taken regarding the complaint if the CIC chair is of the view that
 - (i) the conduct is not unprofessional conduct,
 - (ii) the conduct is not within the jurisdiction of the complaints inquiry committee or a discipline tribunal, or
 - (iii) the conduct complained about is too minor to warrant any sanction or further investigation,

or

- (b) appoint an investigator to investigate any matter.

(2) An investigator appointed under subsection (1)(b) may also be appointed to investigate a complaint made by any other professional organization to which the investigated party belongs.

(3) If the CIC chair directs that no further action be taken, the CIC chair

- (a) must notify the investigated party and the complainant of the decision and give them a written explanation of it,
- (b) must provide notice to the complainant of the right to appeal under section 81, and
- (c) may make recommendations or provide guidance in respect of the future conduct or practice of the investigated party.

(4) If the CIC chair appoints an investigator, the CIC chair must provide a notice of investigation to the investigated party and the complainant.

Investigator's responsibilities

77(1) An investigator to whom a matter is referred for investigation pursuant to section 76 or 80(1)(a) may also investigate any other conduct that comes to the attention of the investigator in the course of the investigation, whether connected with the matter referred for investigation or not.

(2) The investigator may, in addition to investigating the conduct of the investigated party, investigate the conduct of any other registrant or former registrant who may be involved in any conduct that comes to the attention of the investigator.

(3) The investigator must report to the complaints inquiry committee, in writing, on the results of an investigation.

Investigation powers

78(1) For the purpose of conducting an investigation, an investigator

(a) may, at any reasonable time, require a registrant or former registrant

(i) to attend meetings with the investigator or others,

(ii) to answer any questions the investigator may have relating to the investigation and to answer the questions under oath, and

(iii) to give to the investigator any records, information or things that, in the opinion of the investigator, are or may be relevant to the investigation that the registrant or former registrant possesses or that are under the control of the registrant or former registrant, including any records, information or things that a registrant or former registrant obtained or prepared in order to perform any engagement,

and

(b) may require a registrant or former registrant to give up possession of any records, information or things described in clause (a) to allow the investigator to take them away to copy, examine or perform tests on them, in which case the investigator must return them within a reasonable time of

being given them and must return them after a hearing is completed and any right to an appeal is expired,

and the registrant or former registrant must comply.

(2) For the purposes of conducting an investigation, an investigator

- (a) may, at any reasonable time, request a person, other than a registrant or former registrant,
 - (i) to attend meetings with the investigator or others,
 - (ii) to answer any questions the investigator may have relating to the investigation and to answer the questions under oath, and
 - (iii) to give to the investigator any records, information or things that, in the opinion of the investigator, are or may be relevant to the investigation that the person possesses or that are under the control of the person, including any records, information or things that a registrant or former registrant obtained or prepared in order to perform any engagements,

and

- (b) may request a person to give up possession of any records, information or things described in clause (a) to allow the investigator to take them away to copy, examine or perform tests on them, in which case the investigator must return them within a reasonable time of being given them and must return them after a hearing is completed and any right to an appeal is expired.

(3) The investigator may copy and keep copies of any records, information or things given under subsection (1) or (2).

(4) All records, information or things received by an investigator under subsection (1)(a)(iii) or (2)(a)(iii) are confidential and may not be used or disclosed except in accordance with this Part or Part 7 without

- (a) the written consent of all persons whose interests might reasonably be expected to be affected by the disclosure, or
- (b) a court order authorizing the disclosure.

(5) No investigator, CIC member or member of a discipline or appeal tribunal and no officer, employee, board member, agent or representative of the CPAA shall be required in any proceeding, other than a proceeding under this Act, to give testimony or produce any document with respect to records, information or things provided under subsection (1)(a)(iii) or (2)(a)(iii).

(6) Disclosure of records, information or things under subsection (1)(a)(iii) or (2)(a)(iii) does not negate or constitute a waiver of any privilege, and the privilege continues for all other purposes.

(7) The CPAA, on the request of an investigator or the CIC chair, may apply to the Court of Queen's Bench for

- (a) an order directing a registrant or former registrant to comply with all or part of subsection (1),
- (b) an order directing any other person
 - (i) to attend meetings with the investigator to answer any questions the investigator may have relating to the investigation and to answer those questions under oath, if the investigator requires, and
 - (ii) to give to the investigator any records, information or things that, in the opinion of the investigator, are or may be relevant to the investigation that the person possesses or that are under the control of the person,

and

- (c) an order directing any person to give up possession of any records, information or things described in clause (b) to allow the investigator to take them away to copy, examine or perform tests on them and return them within a reasonable time of being given them.

(8) Notice of an application for an order under subsection (7) must be given to all affected parties unless the Court is satisfied that it is proper to dispense with notice in the circumstances.

(9) A person may comply with a request or an order to give records, information or things by giving copies of the records, information or things.

(10) If a person gives copies under subsection (9), the person must on the request of the investigator allow the investigator to compare the copies with the original records, information or things at the person's place of business during regular business hours.

(11) A person who gives records, information or things under subsection (1), (2) or (7) or copies of records, information or things under subsection (9) is not entitled to any indemnification for the expense of producing the records, information or things, except for the reasonable costs of copying them.

Disclosure to other accounting organizations

79(1) The CIC secretary may disclose a complaint and the status of a complaint to any organization outside Alberta that regulates accounting in which a registrant or former registrant who is the subject of the complaint is registered, was registered or is seeking registration.

(2) The CIC secretary, or an investigator appointed under section 76(2) with the consent of the CIC secretary, may disclose information about an investigation, other than information that is subject to solicitor-client privilege, to any professional organization with which a registrant or former registrant who is the subject of the investigation is registered, was registered or is seeking registration.

Duty of complaints inquiry committee

80(1) Within a reasonable time after receipt of an investigator's report, the complaints inquiry committee must

- (a) direct that a further or other investigation be carried out under section 77 by the same or another investigator,
- (b) decide that no further action be taken, in which case the complaints inquiry committee may also make recommendations or provide guidance in respect of future conduct or practice, or
- (c) refer one or more allegations of unprofessional conduct to the discipline tribunal roster chair.

(2) A member of the complaints inquiry committee who conducted the investigation may participate in, but may not vote on, a decision under subsection (1).

(3) The complaints inquiry committee must

- (a) notify the investigated party and the complainant of its decision and provide to each of them a written explanation for it, and
- (b) provide notice to the complainant of the right to appeal under section 81, if the complaints inquiry committee decides pursuant to subsection (1)(b) that no further action be taken.

Appeal from decision to take no further action

81(1) Within 30 days after receiving notice that

- (a) the CIC secretary has directed under section 68(2) that no further action be taken,
- (b) the CIC chair has directed under section 76(1)(a) that no further action be taken, or
- (c) the complaints inquiry committee has decided under section 80(1)(b) that no further action be taken,

the complainant may appeal the decision to an appeal tribunal.

(2) The complainant and the complaints inquiry committee are the parties to an appeal under this section.

Division 4
Discipline Tribunal Proceedings

Discipline tribunal hearing

82(1) When an allegation of unprofessional conduct is referred to the discipline tribunal roster chair, the chair must, in accordance with section 128, convene a discipline tribunal to conduct a hearing into the allegation.

(2) A discipline tribunal must commence a hearing within 120 days after an allegation of unprofessional conduct is referred to the discipline tribunal roster chair or within such other time as the chair permits.

(3) Before the discipline tribunal roster chair convenes a discipline tribunal, the chair may address procedural matters except matters

relating to jurisdiction and bias, and the decision of the chair is final.

Notice of hearing and particulars of allegation

83(1) Unless the investigated party agrees to a shorter period, the discipline tribunal secretary must give to the investigated party, complaints inquiry committee and any other person entitled to be represented at the hearing at least 30 days' notice of the date, time and place at which a discipline tribunal will hold a hearing into the allegations of unprofessional conduct referred to it.

(2) Unless the investigated party agrees to a shorter period, the CIC secretary must give the investigated party reasonable particulars of the alleged unprofessional conduct referred to the discipline tribunal at least 30 days before the date set for the discipline tribunal's hearing.

(3) The discipline tribunal secretary must, in accordance with the bylaws, post notice of the hearing in advance of the hearing.

Amending or deleting allegations of unprofessional conduct

84(1) The allegations of unprofessional conduct referred to a discipline tribunal may be amended or added to

- (a) before the hearing starts, by the CIC secretary giving to the investigated party and any other person entitled to be represented at the hearing reasonable notice of the amendment or addition, or
- (b) after the hearing starts, by the CIC secretary applying to the discipline tribunal for approval to amend or add to an allegation.

(2) An allegation of unprofessional conduct referred to a discipline tribunal may be deleted

- (a) before the hearing starts, by the CIC secretary giving notice of the deletion to the investigated party and any other person entitled to be represented at the hearing, or
- (b) after the hearing starts, by the CIC secretary giving notice of the deletion to the discipline tribunal, the investigated party and any other person entitled to be represented at the hearing.

(3) Where an application is made under subsection (1)(b), the discipline tribunal may accept, with or without conditions, the amendment or addition to the allegation of unprofessional conduct or may refuse it.

(4) If a discipline tribunal accepts an application under subsection (1)(b) to amend or add to an allegation of unprofessional conduct, the discipline tribunal must grant an adjournment of the hearing for a reasonable period of time to enable the investigated party to prepare to answer the amended or additional allegation, unless the investigated party states that no adjournment is necessary.

Representation before discipline tribunal

85(1) The parties to a discipline tribunal hearing are the investigated party and the complaints inquiry committee, and each is entitled to be represented.

(2) If an issue at a discipline tribunal hearing concerns

- (a) a matter of importance to the CPAA, or
- (b) the interpretation of this Act or the regulations, bylaws, directives, rules of professional conduct or practice standards,

the CPAA may be represented and may present argument at the hearing.

(3) If the discipline tribunal is advised by counsel acting on its behalf at a discipline tribunal hearing, that counsel must not present evidence or arguments at the hearing on behalf of the complaints inquiry committee or the CPAA.

Evidence and procedure

86(1) A discipline tribunal

- (a) may hear and inquire into allegations of unprofessional conduct and related matters in any manner it considers appropriate,
- (b) is not bound by the rules of evidence or any other law applicable to judicial proceedings, and

- (c) has the power to determine the admissibility, relevance and weight of any evidence.
- (2) A discipline tribunal may determine the manner in which evidence is to be admitted.
- (3) Questions of procedure arising after the discipline tribunal has been convened but before the commencement of the discipline hearing may be decided by the discipline tribunal or the discipline tribunal chair, as determined by the discipline tribunal after considering any process established pursuant to the directives.
- (4) For the purposes of subsection (3), both the determination of who will decide the question of procedure and the decision respecting the question of procedure are final.
- (5) All questions of procedure arising in the course of a hearing are to be determined by the discipline tribunal chair after considering any process established pursuant to the directives, and the decision of the discipline tribunal chair is final.

Compellable witnesses

- 87(1)** The investigated party and any other person who, in the opinion of the discipline tribunal, has knowledge relevant to the allegations of unprofessional conduct referred to it are compellable witnesses in any proceeding under this Act.
- (2) A witness may be examined under oath on anything relevant to any matter before a discipline tribunal and is not to be excused from answering any question on the ground that the answer might tend
 - (a) to incriminate the person,
 - (b) to subject the person to a penalty under section 149, or
 - (c) to establish liability
 - (i) in a civil proceeding at the instance of the Crown or of any other person, or
 - (ii) to prosecution under any Act.
- (3) Answers to questions given by a person before a discipline tribunal that tend

- (a) to incriminate the person, or
- (b) to subject the person to a penalty or establish the person's liability,

may not be used or received against the person in any civil proceedings, in a prosecution under section 149 or in any proceedings under any other Act.

(4) The protection provided by subsection (3) does not apply in a prosecution for, or proceedings in respect of, perjury or the giving of contradictory evidence under this Act.

Commission evidence

88 To obtain the evidence of a person outside Alberta, the complaints inquiry committee or the investigated party may apply to a judge of the Court of Queen's Bench, without notice to any person, for an order directing the obtaining of the evidence of the person in the manner provided under the *Alberta Rules of Court* for the taking of the evidence of a person outside Alberta, or as otherwise ordered by the Court.

Notice to attend and produce records

89(1) The attendance of witnesses before a discipline tribunal and the production of records may be enforced by a notice issued by the discipline tribunal secretary requiring a person to attend as a witness at a date, time and place specified in the notice and to produce the records, if any, that the person is required to produce, and the person must comply.

(2) On the written request of the investigated party or of the CIC secretary, the discipline tribunal secretary must provide, without charge, any notices that are required for the attendance of witnesses or the production of records.

(3) A witness, other than the investigated party, who has been served with a notice to attend or a notice to produce records is entitled to be paid by the party requesting the notice the same fees, expenses and allowances as are payable to a witness in an action in the Court of Queen's Bench.

(4) A person who requests a notice under this section is responsible for serving the notice and must pay all costs incurred in effecting service.

Communication to discipline tribunal

90(1) All written communication to the discipline tribunal must be sent to the discipline tribunal secretary, who must provide copies of the written communication to the other parties and the discipline tribunal members.

(2) Except in accordance with subsection (1), parties, representatives, witnesses and complainants may not communicate with the discipline tribunal or any of its members concerning the subject-matter of the hearing except

- (a) in the presence of all parties or their representatives, or
- (b) as permitted by this Act or the bylaws, directives or resolutions.

Civil contempt proceedings

91(1) Proceedings for civil contempt of court may be brought against a witness

- (a) who fails
 - (i) to attend before a discipline tribunal in accordance with a notice to attend, or
 - (ii) to produce records in accordance with a notice to produce them,
- (b) who refuses to be sworn, or
- (c) who refuses to answer any question that the person is directed to answer by a discipline tribunal.

(2) The chair of a discipline tribunal may record the failure or refusal of a witness who is a registrant under subsection (1) and refer the matter to the CPAA as a complaint.

Proceedings in the absence of investigated party

92 A discipline tribunal, on evidence of service of notice of the hearing on an investigated party, may

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

- (b) act and decide on the allegations of unprofessional conduct referred to it.

Unprofessional conduct

93(1) A discipline tribunal may find any of the following to be unprofessional conduct:

- (a) conduct that is detrimental to the best interests of the public or harms the integrity of the accounting profession;
- (b) conduct that contravenes this Act or the regulations, bylaws or directives;
- (c) conduct that contravenes the rules of professional conduct or practice standards;
- (d) conduct that displays a lack of competence;
- (e) the contravention of or failure to comply with
 - (i) an order of a discipline tribunal, an appeal tribunal, the Court of Queen's Bench or the Court of Appeal,
 - (ii) a discipline order or undertaking made under a former Act, or
 - (iii) a restriction, condition or undertaking on registration or practice made under a former Act;
- (f) the failure or refusal to abide by a settlement agreement entered into under section 72 or under a former Act;
- (g) the failure or refusal to abide by an agreement entered into under section 74 or under a former Act;
- (h) the failure or refusal to answer questions or provide information or otherwise co-operate in an investigation of conduct or proceedings under this Part or Part 7;
- (i) the failure or refusal to co-operate in a practice review;
- (j) the failure or refusal to comply with an order of, a condition or restriction imposed by, or an undertaking provided to, the board, a body established by the board or a body established or continued under this Act or under the regulations or a former Act;

- (k) the failure or refusal to undergo an examination under section 110(1) or to comply with a direction made in accordance with section 110(2).

(2) A discipline tribunal may make findings and orders whether or not the conduct occurred in Alberta.

Discipline tribunal findings

94(1) For each allegation of unprofessional conduct referred to it, a discipline tribunal must determine whether the conduct of the investigated party constitutes unprofessional conduct.

(2) If a discipline tribunal is of the opinion that there are reasonable and probable grounds to believe that the investigated party has committed a criminal offence, the discipline tribunal must

- (a) direct the discipline tribunal secretary to send a copy of the written decision under section 97 to the Minister of Justice and Solicitor General, and
- (b) on request, send a copy of any other information related to the finding of the discipline tribunal to the Minister of Justice and Solicitor General, except information that is subject to solicitor-client privilege.

Discipline tribunal orders

95(1) If a discipline tribunal determines that the conduct of an investigated party constitutes unprofessional conduct, the discipline tribunal may make one or more of the following orders:

- (a) reprimand the investigated party;
- (b) suspend registration for a stated period or pending compliance with specified conditions;
- (c) impose restrictions on any or all aspects of the investigated party's professional accounting practice, public accounting practice or other areas of practice for a stated period of time, pending compliance with specified conditions, or until otherwise ordered by the discipline tribunal or another discipline tribunal or other body or individual specified by the discipline tribunal;

- (d) impose conditions or restrictions on the investigated party for a stated period of time or until otherwise ordered by the discipline tribunal, including that the investigated party
 - (i) practise under supervision in accordance with specified terms,
 - (ii) not engage in sole practice,
 - (iii) undergo counselling in accordance with specified terms,
 - (iv) permit periodic inspections of practice by an individual authorized by the practice review committee or complaints inquiry committee or the chair of either of those committees, or
 - (v) report on specified matters to the CPAA, the CIC secretary or the discipline tribunal secretary;
- (e) accept, for a stated period or pending compliance with specified conditions, a voluntary suspension of registration or an undertaking to restrict practice;
- (f) direct the investigated party to satisfy a committee, individual or facility specified by the discipline tribunal that a disability or addiction can be or has been overcome, and suspend the investigated party until the committee, individual or facility is so satisfied;
- (g) require the investigated party to take counselling that is appropriate in the opinion of a committee, individual or facility specified by the discipline tribunal;
- (h) direct the investigated party to successfully complete a particular course of studies or examinations, or both, or to satisfy a committee or individual specified by the discipline tribunal as to the investigated party's professional competence generally or in a specified area of practice;
- (i) direct a professional accounting firm to develop and implement quality control procedures or professional development policies, to undergo a specific practice review or to increase the amount or change the type of

professional liability insurance carried by the professional accounting firm;

- (j) direct the payment of all or part of the costs of complying with an order;
- (k) prohibit, impose restrictions on or place conditions on the ability of a member of the CPAA or a professional accounting firm to train candidates or to supervise how candidates are trained;
- (l) cancel registration under this Act;
- (m) specify a time limit within which an order or any part of it must be complied with and specify the consequences of failing to comply, including suspension or cancellation of registration;
- (n) direct the publication or posting of a decision in any manner the discipline tribunal considers appropriate to protect the public interest and to notify clients or former clients of the investigated party as the situation requires;
- (o) order the investigated party to pay to the CPAA a fine not exceeding \$100 000 for each finding of unprofessional conduct;
- (p) make any further or other order that the discipline tribunal considers appropriate in the circumstances.

(2) Before making any order under subsection (1), the discipline tribunal is entitled to review, and the CPAA must provide,

- (a) the past disciplinary record of the investigated party,
- (b) copies of any recommendations or guidance from the CIC chair or the complaints inquiry committee arising from the complaint or a prior complaint, and
- (c) any other information the CPAA possesses about the investigated party concerning findings of unprofessional conduct against the investigated party in disciplinary proceedings by a professional organization in Alberta or another jurisdiction.

Costs

- 96(1)** The discipline tribunal may order the investigated party to pay to the CPAA the costs or any part of the costs of the review of a complaint, the investigation, the determination of procedural matters and the discipline tribunal hearing in accordance with the bylaws.
- (2)** If an adjournment is sought, the discipline tribunal may order the investigated party to pay costs of the adjournment in accordance with the bylaws.
- (3)** Unless the discipline tribunal orders otherwise, the investigated party must pay to the CPAA, as part of the costs ordered under subsection (1), all of the reasonable costs for the indemnification of the CPAA for the costs relating to the review of the complaint, the investigation, the determination of procedural matters and the discipline tribunal hearing, including legal expenses and lawyer's fees.
- (4)** The order may specify when and how the amount is to be paid.
- (5)** If the investigated party does not pay costs in accordance with the order of a discipline tribunal or appeal tribunal, the registration of the registrant is immediately cancelled unless a discipline tribunal or an appeal tribunal otherwise directs.

Written decisions and dissents

- 97(1)** A discipline tribunal must make its decision within a reasonable time after the conclusion of a hearing.
- (2)** A decision under subsection (1) must be in writing and must contain the reasons for the decision.
- (3)** A member of the discipline tribunal may issue a written dissent, disagreeing in whole or in part with the decision of the tribunal, and the dissent forms part of the tribunal's decision.
- (4)** The discipline tribunal secretary must, within a reasonable time after receiving the discipline tribunal's interim or final decision,
- (a) serve a copy of the decision on the investigated party and, in the case of a final decision, provide notice to the investigated party of the right to appeal under section 103,
 - (b) serve a copy of the decision on the CIC chair, and

- (c) send a copy of the decision to the complainant.

Publication of decisions

98(1) If a discipline tribunal makes any finding of unprofessional conduct, the discipline tribunal secretary must publish or post notice of the decision of the discipline tribunal, or a summary of it, in accordance with the bylaws, to provide notice of the decision to the following:

- (a) the general public or segments of the general public;
- (b) other registrants;
- (c) clients of the investigated party;
- (d) former clients of the investigated party;
- (e) a person who employs the investigated party to provide professional services as a paid or unpaid employee, consultant, contractor or volunteer;
- (f) any member of the CPAA, candidate, employee or partner of a professional accounting firm;
- (g) an organization outside Alberta that regulates accounting;
- (h) any other professional organization the investigated party belongs to, if the CPAA is aware of the membership.

(2) If the discipline tribunal determines that the conduct of the investigated party does not constitute unprofessional conduct, the discipline tribunal secretary must publish or post the decision, or a summary of it, in accordance with the bylaws.

(3) A notice under subsection (1) or (2) may be published or posted immediately following the decision of the discipline tribunal, along with the status of any appeal that has been commenced under section 103.

(4) If a registrant's registration is cancelled pursuant to section 96(5), the discipline tribunal secretary must publish notice of the cancellation in accordance with the bylaws.

Costs and fines are a debt

99 Costs or fines ordered to be paid to the CPAA by

- (a) a professional accounting firm that is the subject of a practice review,
- (b) an investigated party, or
- (c) a complainant who is a registrant of the CPAA,

are a debt due to the CPAA and may be recovered by the CPAA in a civil action for debt.

Failure to comply with orders and undertakings

100(1) If a registrant contravenes or fails to comply with

- (a) a settlement agreement entered into under section 72,
- (b) an agreement entered into under section 74,
- (c) an undertaking given to
 - (i) the board or any committee, tribunal or court under this Act, or
 - (ii) a council, board, committee, tribunal or court under a former Act,

or

- (d) an order of
 - (i) the board or any committee, tribunal or court under this Act, or
 - (ii) a council, board, committee, tribunal or court under a former Act,

and no sanction has been imposed to deal with the contravention or non-compliance, the discipline tribunal roster chair may convene a discipline tribunal, or reconvene the discipline tribunal that made the original decision, to deal with the contravention or non-compliance and make an order under this Part.

(2) After notice of a hearing has been given to the registrant under subsection (1) and after being satisfied that the undertaking, agreement or order referred to in subsection (1) has been contravened or not complied with, a discipline tribunal may make

an order or further order under this Part or amend the original order.

Ability to rehear

101 If a discipline hearing has been held and no appeal has been commenced or heard, on application by the investigated party, the discipline tribunal roster chair may convene or reconvene a discipline tribunal to rehear a matter if the chair is satisfied that new, relevant and persuasive evidence respecting a matter previously heard by the tribunal requires a partial or full rehearing.

Hearing records to be retained

102(1) A discipline tribunal must send to the discipline tribunal secretary its decision and all exhibits entered as evidence at the proceedings.

(2) The investigated party and the CIC chair may examine and obtain, at their own expense, a copy of the record of proceedings.

(3) The discipline tribunal secretary must take reasonable steps to preserve the confidentiality of the portion of the record of proceedings entered during a closed portion of a hearing in accordance with section 132(3) and any portion of the written decision relating to the closed portion of the hearing.

(4) No decision or record of proceedings received by the discipline tribunal secretary may be disposed of except in accordance with the directives.

Division 5 Appeal Rights, Disciplinary Proceedings Outside Alberta and Circulating Decisions

Appeal to appeal tribunal

103(1) The investigated party or the complaints inquiry committee may appeal to an appeal tribunal a finding or order of a discipline tribunal under section 94(1), 95 or 96, but only after a final written decision has been issued under section 97.

(2) The investigated party and the complaints inquiry committee are the parties to an appeal under this section.

(3) An appeal to an appeal tribunal must be made in accordance with Part 7.

Disciplinary proceedings outside Alberta

104(1) If a finding of unprofessional conduct has been made against a registrant in disciplinary proceedings by, or the registrant has entered into a settlement agreement with, any organization outside Alberta that regulates accounting and that is recognized by the board in accordance with the directives, the registrant must give notice to the CPAA of the finding or settlement agreement within 21 days after becoming aware of the decision or entering into the settlement agreement, as the case may be.

(2) The CPAA may act under this section whether it receives notice under subsection (1) or becomes aware of the finding of unprofessional conduct by other means.

(3) After giving the registrant an opportunity to provide information and make representations, the CIC chair may refer the matter to the discipline tribunal roster chair to convene a discipline tribunal.

(4) A discipline tribunal to whom a matter is referred under subsection (3), after giving notice of a hearing to the registrant and holding a hearing, may

- (a) adopt a finding of the other organization that disciplined the registrant,
- (b) make a finding that the conduct is unprofessional conduct, and
- (c) impose one or more orders under this Part.

(5) The complaints inquiry committee or the registrant or former registrant may appeal the decision under subsection (4) to an appeal tribunal in accordance with Part 7, and the complaints inquiry committee and the registrant or former registrant are the parties to the appeal.

Stay pending appeal

105(1) If a discipline tribunal suspends or cancels the registration or imposes a restriction on the practice of a registrant and the decision is appealed, the decision remains in effect until an appeal

tribunal makes a decision on the appeal unless an appeal tribunal otherwise directs on application by the appellant.

(2) If a discipline tribunal makes an order other than the suspension or cancellation of registration or restriction of practice, the order takes effect only after all rights of appeal have been exhausted unless the discipline tribunal otherwise directs.

(3) The decision of a discipline tribunal must be published or posted in accordance with section 98 even if one or more orders of the discipline tribunal are stayed pending appeal.

Circulation of decisions

106(1) After the period for appeal has expired or all rights of appeal have been exhausted, the CPAA may send a decision of a discipline tribunal or appeal tribunal

- (a) to any federal, provincial or territorial minister of the Crown or to any accounting organization, securities commission or other governmental, regulatory or professional association as it considers appropriate, together with such part of the record of proceedings or other information as the CPAA considers appropriate, in order to protect the public interest;
- (b) to the practice review committee, together with any part of the record of proceedings as the CPAA considers appropriate.

(2) The CPAA shall not provide any part of the record of proceedings or other information that relates to the portion of a hearing that is closed pursuant to section 132(3).

Division 6 Special Suspension and Cancellation Powers

Temporary suspension

107(1) Notwithstanding anything in this Act, the CIC chair, after giving a registrant an opportunity to provide information and make representations, may, by written direction to the registrar,

- (a) suspend the registrant's registration or impose restrictions on the registrant's practice pending the conclusion of an

investigation or pending the decision of a discipline tribunal, and

(b) revoke the suspension or restriction at any time.

(2) The registrar must, as soon as practicable, give written notice to the registrant of the imposition or revocation of a suspension or restriction under subsection (1).

(3) A registrant may apply to the Court of Queen's Bench for an order revoking a direction under subsection (1)(a).

(4) A copy of an application under subsection (3) must be served on the CPAA.

(5) The direction of the CIC chair under this section must be published or posted in accordance with the bylaws.

Conviction for indictable offence

108(1) If a registrant is convicted of an indictable offence in any court in Canada or convicted of an offence outside Canada that would be regarded as an indictable offence in Canada, the registrant must give notice of the conviction, within 21 days after its occurrence, to the CPAA.

(2) The CPAA may act under this section whether it receives notice under subsection (1) or becomes aware of the conviction by other means.

(3) The discipline tribunal roster chair must consider the nature and seriousness of the offence and may convene a discipline tribunal, which may, after providing the registrant with an opportunity to provide information and make representations,

- (a) cancel or suspend the registrant's registration or impose restrictions or place conditions on the registrant's practice pending the expiry of the appeal period or pending the determination of an appeal from the conviction or a proceeding to have the conviction quashed, or
- (b) after the appeal period has expired or an unsuccessful appeal from the conviction or an unsuccessful proceeding to quash the conviction is concluded, and whether or not a cancellation, suspension, restriction or condition has previously been ordered,

- (i) suspend the registrant's registration or restrict the registrant's practice for a stated period or pending compliance with specified conditions, or
- (ii) cancel the registrant's registration.

(4) A cancellation, suspension, restriction or condition under subsection (3)(a) may be revoked by the same or another discipline tribunal at any time.

(5) A decision of the discipline tribunal roster chair under this section is final.

(6) The complaints inquiry committee or a registrant who is the subject of a decision of a discipline tribunal under this section may appeal the decision of the discipline tribunal to an appeal tribunal in accordance with Part 7, and the complaints inquiry committee and the registrant who is the subject of the decision are the parties to the appeal.

Falsely obtained registration

109(1) If a discipline tribunal is satisfied, after a hearing on the matter, that a registration under this Act was obtained by fraud, deceit or misrepresentation, the discipline tribunal may order the registration to be cancelled or suspended or the registrant's practice to be restricted.

(2) The complaints inquiry committee or an investigated party who is the subject of a decision of a discipline tribunal under subsection (1) may appeal to an appeal tribunal in accordance with Part 7, and the registrar or the registration committee, the complaints inquiry committee and the person who is the subject of the decision are the parties to the appeal.

Part 6 Assessing Incapacity

Assessing incapacity

110(1) If the CIC secretary has reasonable and probable grounds to believe that a registrant is incapacitated, whether or not a complaint has been made, the CIC secretary must notify the CIC chair, who may direct the registrant to submit to specified physical or mental examinations, or both, by an individual or at a facility specified by the CIC chair and request the individual or facility to

report to the CIC chair and the registrant within a time specified by the CIC chair.

(2) On receipt of the results of any mental or physical examination under subsection (1), and if recommended by the individual or facility, the CIC chair may direct the registrant to submit to treatment by an individual or at a facility specified by the CIC chair.

(3) The CIC chair may request that the results of the treatment under subsection (2) be provided by the individual or facility to the CIC chair and the registrant within the time specified by the CIC chair.

(4) The CIC chair may suspend the registrant's registration or impose a restriction on the registrant's practice until a report is received under subsection (1) or, if a direction is made under subsection (2), suspend the registrant's registration or impose a restriction on the registrant's practice until the CIC chair is satisfied that the registrant is no longer incapacitated, and the CIC chair must direct the CIC secretary to notify the registrar of the suspension or restriction.

(5) If the registrant ceases to comply with section 40 or 45 because of a suspension under this section, the CIC chair may in writing order that the 90-day period provided for in section 46(2) be extended for a further period that the CIC chair considers reasonable.

(6) If the CIC chair determines that there are reasonable grounds to believe that the incapacity of the registrant may cause the public to be at risk, the CIC chair may direct the publication of the suspension in accordance with the bylaws.

(7) If the registrant does not comply with a direction of the CIC chair under subsection (1), (2) or (4),

- (a) if a complaint was previously made with respect to a matter that arose because of the alleged incapacity, the investigation process continues, and
- (b) the CIC chair may refer the non-compliance to the CIC secretary, who must treat the non-compliance as a complaint.

(8) The registrant may appeal a direction of the CIC chair under subsection (1) or (2) or a suspension or the imposition of a restriction under subsection (4) to an appeal tribunal.

(9) An appeal under subsection (8) must be in writing and must explain what is being appealed, why the appeal is being made and what results are sought, and must be served on the appeal tribunal secretary within 14 days after receipt of the direction by the registrant.

(10) The parties to an appeal under subsection (8) are the registrant and the CIC chair.

(11) An appeal under subsection (8) must be conducted

- (a) as soon as reasonably practicable,
- (b) in accordance with the appeal provisions under Part 7, and
- (c) in private, notwithstanding section 132(2).

(12) If a complaint has been made against a registrant and the CIC chair

- (a) is satisfied that the matter complained of arose because of the incapacity of the registrant,
- (b) has made one or more directions under subsection (1) or (2), and
- (c) is satisfied that the registrant is complying with the directions made under subsection (1) or (2),

the CIC chair may, at any time before the matter has been referred to the discipline tribunal roster chair, stay any proceedings with respect to the complaint for a period of time that the CIC chair considers appropriate.

(13) If proceedings have been stayed under subsection (12) and the CIC chair is satisfied that the registrant is no longer incapacitated, the CIC chair may decide to stay the proceedings indefinitely, with or without conditions.

(14) If the CIC chair stays proceedings under subsection (12) or (13), the CIC chair must direct the CIC secretary to notify the complainant in writing of the stay.

(15) Despite a stay of proceedings under subsection (12) or (13), the CIC chair may at any time direct that the proceedings with respect to the complaint be resumed.

(16) If the CIC chair makes a direction under subsection (15), the CIC chair must notify the registrant accordingly.

(17) The CIC chair may do anything the CIC chair considers necessary, or direct anything to be done, to keep any information, record, document or thing acquired under this section secure and confidential.

Part 7 Appeals and Court Enforcement of Decisions

Division 1 Appeals to Appeal Tribunal

How to appeal

111(1) When a person has a right to appeal to an appeal tribunal under this Act, that person may commence the appeal by sending to the CPAA a written notice of appeal, which must explain

- (a) what is being appealed,
- (b) why the appeal is being made, and
- (c) what results are sought from the appeal.

(2) The notice of appeal must be received by the CPAA within 30 days from the date of service on the appellant of the final decision giving rise to the appeal.

CPAA's administrative functions

112(1) When the CPAA receives notice of an appeal, the appeal tribunal secretary must

- (a) decide if the notice of appeal meets the requirements for a notice of appeal under section 111;
- (b) if the notice of appeal meets the requirements,

- (i) refer the appeal to the appeal tribunal roster chair, who must then convene an appeal tribunal in accordance with section 129 to hear the appeal and set a hearing date for the appeal in accordance with subsection (2),
 - (ii) send a copy of the notice of appeal to the parties to the appeal, other than the appellant,
 - (iii) serve the appellant and everyone entitled to be represented at the appeal with at least 30 days' notice of the date, time and place of the appeal hearing and send a copy of the notice to the complainant, and
 - (iv) post notice of the appeal hearing in advance of the appeal hearing;
- (c) if the notice of appeal does not meet the requirements of section 111, notify the appellant in what respect it is deficient and set an additional period of time for the appellant to correct the deficiency;
 - (d) if, after the additional period of time set under clause (c) has expired, the notice of appeal still does not meet the requirements of section 111, refuse the appeal by serving written notice on the appellant, with an explanation for the refusal.

(2) An appeal tribunal must commence an appeal hearing within 120 days after the matter is referred to the appeal tribunal roster chair by the appeal tribunal secretary in accordance with subsection (1) or within such other time as the chair permits.

(3) Before the appeal tribunal roster chair convenes an appeal tribunal, the chair may address procedural matters except matters relating to jurisdiction and bias, and the decision of the chair is final.

Representation before appeal tribunal

113(1) The parties to an appeal before an appeal tribunal are each entitled to be represented.

(2) If an issue at an appeal concerns

- (a) a matter of importance to the CPAA, or

- (b) the interpretation of this Act or regulations, bylaws, directives, rules of professional conduct or practice standards,

the CPAA may be represented and may present argument at the appeal.

(3) If the appeal tribunal is advised by counsel acting on its behalf at an appeal, that counsel must not present evidence or arguments at the appeal on behalf of the CPAA.

(4) The appeal tribunal may, after considering submissions from the parties to an appeal, direct that the appeal or any part of an appeal proceed by way of written or oral submissions, or both.

Appeal is based on the record of proceedings

114(1) Unless the parties to the appeal otherwise agree, an appeal must be based on

- (a) the decision of the body from which the appeal is made,
- (b) the record of proceedings before that body, and
- (c) any further evidence that the appeal tribunal agrees to receive.

(2) The appeal tribunal secretary must arrange for the preparation of the record of proceedings, and where the appellant is a registrant, the preparation of the record of proceedings is at the expense of the appellant.

(3) At the conclusion of the appeal hearing, if the appellant is successful in whole or in part, the appeal tribunal may make an award reimbursing the appellant for a portion or all of the costs of preparing the record of proceedings referred to in subsection (2).

(4) In proceedings under this Part,

- (a) an appeal tribunal, in addition to the authority it has under this Part, has the authority of a discipline tribunal under Part 5, and
- (b) if an appeal tribunal gives special permission to receive further or other evidence,

- (i) the appeal tribunal has the same authority as the discipline tribunal has under section 86;
- (ii) the appeal tribunal secretary has the same authority to issue notices to attend and produce records as the discipline tribunal secretary has under section 89 and may issue those notices at the request of any party to the appeal;
- (iii) the provisions that apply under Part 5 respecting the compellability of witnesses, the protection provided to them, the proceedings that may be taken for civil contempt, confidentiality and inadmissibility of disclosure provided in the course of a hearing, and proceeding in the absence of the investigated party also apply to proceedings under this Part;
- (iv) the complaints inquiry committee or the investigated party may exercise its authority under section 88.

(5) Questions of procedure arising after the appeal tribunal has been convened but before the commencement of the appeal hearing may be decided by the appeal tribunal or the appeal tribunal chair, as determined by the appeal tribunal after considering any process established pursuant to the directives.

(6) For the purposes of subsection (5), both the determination of who will decide the question of procedure and the decision respecting the question of procedure are final.

(7) All questions of procedure arising in the course of a hearing are to be determined by the appeal tribunal chair after considering any process established pursuant to the directives, and the decision of the appeal tribunal chair is final.

Communication to appeal tribunal

115(1) All written communication to the appeal tribunal must be sent to the appeal tribunal secretary, who must provide copies of the written communication to the other parties and the appeal tribunal members.

(2) Except in accordance with subsection (1), parties, representatives, witnesses and complainants may not communicate with the appeal tribunal or any of its members concerning the subject-matter of the hearing except

- (a) in the presence of all parties or their representatives, or
- (b) as permitted by this Act or the bylaws, directives or resolutions.

Appeal tribunal decisions

116(1) An appeal tribunal may quash, confirm, vary or reverse all or any part of a decision of the body from which the appeal was made, make any finding or order that in its opinion the body ought to have made or refer the matter back to the same or another body, with or without directions.

(2) Where the appellant in an appeal under section 81 is a registrant, if the appeal tribunal decides that the appeal is frivolous or vexatious, the appeal tribunal may order the appellant to pay to the CPAA any or all of the costs for the indemnification of the CPAA relating to the review of the complaint, any investigation, and the proceedings under this Part, including legal expenses and lawyer's fees.

(3) In the case of an appeal arising out of Part 3 or 4, if the appellant is a registrant, the appeal tribunal may make an award of costs, including legal expenses and lawyer's fees, in accordance with the bylaws.

(4) Within a reasonable time after the conclusion of proceedings before it, an appeal tribunal must make a written decision on the appeal, giving reasons for its decision.

(5) A member of an appeal tribunal may issue a written dissent disagreeing in whole or in part with the decision of the tribunal, and the dissent forms part of the tribunal's decision.

(6) Unless the investigated party is successful in all aspects of an appeal, the appeal tribunal may order the investigated party to pay all or any part of the reasonable costs for the indemnification of the CPAA for the costs relating to the appeal, including legal expenses and lawyer's fees, in accordance with the bylaws.

(7) If an adjournment is sought, the appeal tribunal may order the investigated party to pay costs of the adjournment in accordance with the bylaws.

(8) The appeal tribunal secretary must, within a reasonable time after receiving an appeal tribunal's interim or final decision,

- (a) serve a copy of the decision on the appellant, the respondent and every other person represented at the appeal hearing and, in the case of a final decision, provide notice to the investigated party of the right to appeal, if any, under section 122,
- (b) serve a copy of the decision on the CIC chair, and
- (c) send a copy of the decision to the complainant.

Publication of decisions

117(1) When an appeal tribunal makes a final decision arising from the decision of a discipline tribunal, the appeal tribunal secretary must publish or post the final decision, or a summary of it, in accordance with the bylaws, to provide notice of the final decision to any person to which notice of the decision of the discipline tribunal was provided in accordance with section 98.

(2) A notice under subsection (1) may be published or posted immediately following the decision of the appeal tribunal, along with the status of any appeal if an appeal has been commenced in accordance with section 122.

Appeal records to be retained

118(1) An appeal tribunal must send to the appeal tribunal secretary its decision and all exhibits entered as evidence at the proceedings.

(2) The investigated party and the CIC chair may examine and obtain, at their own expense, a copy of the record of proceedings.

(3) The appeal tribunal secretary must take reasonable steps to preserve the confidentiality of the portion of the record of proceedings entered during a portion of an appeal hearing that is closed in accordance with section 132(3) and any portion of the written decision relating to the closed portion of the appeal hearing.

(4) No decision or record of proceedings received by the appeal tribunal secretary may be disposed of except in accordance with the directives.

Stay pending appeal

119(1) If an appeal tribunal suspends or cancels the registration or imposes a restriction on the practice of a registrant and the decision is appealed to the Court of Appeal, the decision remains in effect until the Court of Appeal makes a decision on the appeal unless a judge of the Court otherwise directs.

(2) If an appeal tribunal makes an order other than suspension or cancellation of registration or restriction of practice, the order takes effect only after all rights of appeal have been exhausted unless the appeal tribunal otherwise directs, but subject to any direction of a judge of the Court of Appeal.

(3) If an appeal tribunal decision comes into effect immediately, the appellant, after commencing an appeal to the Court of Appeal, may apply to a judge of the Court for a stay of the order for the period and on the conditions specified by the judge.

(4) The decision of an appeal tribunal must be published or posted in accordance with section 117 even if an order of the appeal tribunal is stayed pending appeal.

Finality of appeal tribunal decisions

120 Except as otherwise provided in this Act,

- (a) the decision of an appeal tribunal is final, and
- (b) no decision of an appeal tribunal may be questioned, reviewed, restrained or removed by prohibition, injunction, certiorari or any other process or proceeding in a court.

Ability to rehear

121 On application by the investigated party, the appeal tribunal roster chair may convene or reconvene an appeal tribunal to rehear a matter if the chair is satisfied that new, relevant and persuasive evidence respecting a matter previously heard by the tribunal requires a partial or full rehearing.

Division 2

Appeal to the Court of Appeal

Appeal to the Court of Appeal

122(1) An appeal from an appeal tribunal's final written decision in respect of a discipline hearing lies to the Court of Appeal.

(2) An appeal under subsection (1) may be made only by the complaints inquiry committee or the investigated party, and they are the parties to the appeal.

(3) An appeal from an appeal tribunal's final written decision in respect of a decision under Part 6 lies to the Court of Appeal.

(4) An appeal under subsection (3) may be made only by the CIC chair or the registrant who is the subject of the decision of the appeal tribunal, and they are the parties to the appeal.

(5) An appeal to the Court of Appeal must

- (a) be commenced within 30 days after service on the appellant of the decision of an appeal tribunal, and
- (b) be commenced by
 - (i) filing a copy of a notice of appeal with the Registrar of the Court of Appeal, and
 - (ii) serving a copy of the notice on the CPAA, the investigated party or the registrant, as the case requires.

Appeal on record

123(1) Unless otherwise agreed to by the parties, an appeal to the Court of Appeal must be based on

- (a) in the case of an appeal in respect of a discipline hearing, the record of proceedings before the discipline tribunal and the appeal tribunal and the decisions of the discipline tribunal and the appeal tribunal, or
- (b) in the case of an appeal under Part 6, the record of proceedings before the CIC chair and the appeal tribunal and the decisions of the CIC chair and the appeal tribunal,

all of which must be certified by the appeal tribunal secretary.

(2) The appeal tribunal secretary, at the expense of the appellant, must arrange for the preparation of the record of proceedings.

(3) If part of any proceedings before the discipline tribunal or appeal tribunal was held in private, the appeal tribunal secretary must ensure that the portion of the record of proceedings that relates to that part of the proceedings is sealed.

(4) The part of a record of proceedings that is sealed under subsection (3) may be reviewed by the Court of Appeal, and the Court may direct that it remain sealed or that it be unsealed in whole or in part.

Power of Court on appeal

124(1) The Court of Appeal on hearing an appeal may

- (a) make any finding that in its opinion should have been made;
- (b) quash, confirm or vary the finding or order of the appeal tribunal or any part of it;
- (c) refer the matter back,
 - (i) in the case of a disciplinary hearing, to a discipline tribunal or an appeal tribunal, or
 - (ii) in the case of a decision under Part 6, to the CIC chair or an appeal tribunal,

for further consideration in accordance with any direction of the Court.

(2) The Court of Appeal may make any award as to the costs of an appeal to it that it considers appropriate.

Division 3 Court Enforcement of Decisions

Court enforcement of decisions

125(1) The CPAA may apply to the Court of Queen's Bench to enforce a decision made

- (a) by a discipline tribunal,

- (b) by the CIC chair under Part 6, or
 - (c) by an appeal tribunal.
- (2) The application may be made only after notice has been served on the person against whom enforcement of the decision is sought in accordance with the *Alberta Rules of Court* and must be accompanied with the original decision or a certified copy of it.
- (3) The Court must give a judgment enforcing the decision unless
- (a) the period for commencing an appeal has not yet expired, or
 - (b) an appeal is pending.
- (4) If the decision sought to be enforced gives a remedy that the Court does not have jurisdiction to grant or would not grant in a proceeding based on similar circumstances, the Court may
- (a) grant a different remedy requested by the CPAA, or
 - (b) remit the decision to the discipline tribunal or appeal tribunal that made the decision and advise the tribunal of the Court's opinion, and the tribunal may make or vary its decision or make a different decision.
- (5) The Court has the same powers with respect to the enforcement of decisions of discipline tribunals or appeal tribunals as it has with respect to the enforcement of its own judgments.

Part 8

Complaints Inquiry Committee, Discipline Tribunals, Appeal Tribunals and Legal Issues

Division 1

Complaints Inquiry Committee, Discipline Tribunals and Appeal Tribunals

Complaints inquiry committee established

126 A complaints inquiry committee is established for the CPAA consisting of

- (a) not fewer than 5 members of the CPAA appointed by the board, one of whom is designated as CIC chair, and
- (b) any individual appointed by the board under section 27.

Discipline and appeal tribunal rosters

127(1) The board must establish

- (a) a roster of members of the CPAA who are eligible to be appointed to a discipline tribunal, and
- (b) a roster of members of the CPAA who are eligible to be appointed to an appeal tribunal.

(2) The board

- (a) must appoint a member of the CPAA as discipline tribunal roster chair and may appoint a member of the CPAA as discipline tribunal roster vice-chair, and
- (b) must appoint a member of the CPAA as appeal tribunal roster chair and may appoint a member of the CPAA as appeal tribunal roster vice-chair.

(3) A member of the CPAA may be appointed to one or both rosters.

Discipline tribunals

128(1) As circumstances require, the discipline tribunal roster chair must convene a discipline tribunal as soon as practicable after the need arises by appointing at least 3 individuals to the tribunal so that the composition of the tribunal is

- (a) no more than 75% members appointed from the discipline tribunal roster established under section 127(1)(a), and
- (b) at least 25% public members appointed from the public members roster established under section 23(1)(b).

(2) The discipline tribunal roster chair must designate a tribunal chair.

(3) Prior to the commencement of the discipline tribunal hearing, or at the request of the discipline tribunal prior to the discipline tribunal hearing evidence, the discipline tribunal roster chair may,

if the discipline tribunal roster chair considers it fair and reasonable in the circumstances to do so,

- (a) revoke the appointment of a member of the discipline tribunal and appoint a replacement member from the same roster, or
- (b) appoint an additional member to the discipline tribunal in accordance with subsection (1).

Appeal tribunals

129(1) As circumstances require, the appeal tribunal roster chair must convene an appeal tribunal as soon as practicable after the need arises by appointing at least 3 individuals to the tribunal so that the composition of the tribunal is

- (a) no more than 75% members appointed from the appeal tribunal roster established under section 127(1)(b), and
- (b) at least 25% public members appointed from the public members roster established under section 23(1)(b).

(2) The appeal tribunal roster chair must designate a tribunal chair.

(3) Prior to the commencement of the appeal tribunal hearing, or at the request of the appeal tribunal prior to the appeal tribunal hearing evidence, the appeal tribunal roster chair may, if the appeal tribunal roster chair considers it fair and appropriate in the circumstances to do so,

- (a) revoke the appointment of a member of the appeal tribunal and appoint a replacement member from the same roster, or
- (b) appoint an additional member to the appeal tribunal in accordance with subsection (1).

Appointment of secretaries

130(1) The board must appoint one or more individuals as

- (a) CIC secretary,
- (b) discipline tribunal secretary, and
- (c) appeal tribunal secretary.

(2) For the purposes of subsection (1), the same individual may be appointed as discipline tribunal secretary and appeal tribunal secretary, but the individual appointed as the CIC secretary may not be appointed as the discipline tribunal secretary or the appeal tribunal secretary.

Continuity of office

131(1) Unless they resign or their appointments are terminated, members of the complaints inquiry committee, registration committee, practice review committee, discipline tribunals and appeal tribunals continue to hold office after the expiry of their terms until they are reappointed, their successors are appointed or the board declares that there will be no reappointment or successor appointed.

(2) If a member of a discipline tribunal or appeal tribunal resigns or the member's term of appointment expires, the member may continue to carry out the powers, duties and responsibilities of a member of the relevant tribunal until the proceeding in respect of which the member is appointed is finally concluded.

Public and private proceedings

132(1) Meetings of the complaints inquiry committee must be held in private.

(2) Subject to subsection (3),

- (a) all meetings of the board are open to members of the CPAA, and
- (b) all hearings before the registration committee, the practice review committee, a discipline tribunal or an appeal tribunal are open to the public.

(3) If the board, registration committee, practice review committee, discipline tribunal or appeal tribunal considers

- (a) that a matter involves public security,
- (b) that a matter involves records, information or things that are the subject of solicitor-client privilege, or
- (c) that it is necessary to prevent the disclosure of intimate financial, personal, commercial or other matters because,

in the circumstances, the need to protect the confidentiality of those matters outweighs the desirability of an open meeting or hearing or a public record of proceedings,

the body concerned

- (d) must conduct all or any part of the meetings or hearings in private, and
- (e) may do anything it considers necessary or direct anything to be done
 - (i) to keep the decision and record of proceedings secure and confidential, and
 - (ii) to protect confidentiality and preserve privilege in the decision and record of proceedings.

(4) Nothing in subsection (3) prevents the CPAA from disclosing or publishing or posting the name of a registrant where the meeting or hearing is held wholly or partly in private.

(5) Subject to subsection (3), a complainant is entitled to observe the hearing of a discipline tribunal or appeal tribunal dealing with the complainant's complaint but is not entitled to participate, except as a witness if so called, and in that event is permitted to observe the hearing only after giving evidence unless the tribunal otherwise directs.

Division 2 Legal Issues

Death or inability of committee or tribunal members

133(1) If one or more members of a committee or tribunal established under this Act or the regulations, bylaws, directives or resolutions dies or becomes unable to act, the remaining members of the committee or tribunal may continue to act and to decide any matter.

(2) If a tribunal determines in accordance with subsection (1) that it will not continue to act, the remaining members of the tribunal must refer the matter back to the discipline tribunal roster chair or the appeal tribunal roster chair, as the case may be, to convene a new tribunal.

Confidentiality

134(1) Subject to this Act and the regulations, bylaws, directives, resolutions and rules of professional conduct or an order of a court, any information acquired by the CPAA under Parts 3 to 7 respecting the following persons is confidential information:

- (a) a registrant or former registrant;
- (b) a client of a registrant or former registrant;
- (c) any other person.

(2) A person performing a duty or fulfilling a function under this Act who receives or has knowledge of confidential information shall not publish, release or disclose, and may not be required to publish, release or disclose, that information except

- (a) as authorized by this Act or the regulations, bylaws, directives, resolutions or rules of professional conduct or an order of a court, or
- (b) with the consent of the person to whom the information relates.

(3) Notwithstanding subsection (2), a person performing a duty or fulfilling a function under this Act who receives or has knowledge of confidential information may disclose the confidential information within the CPAA for the proper administration of the person's duties or functions.

(4) Where information subject to a solicitor-client privilege is voluntarily disclosed under this Act, the disclosure of that privileged information does not waive or negate any privilege attached to that information, and the privilege continues for all other purposes.

Record, document or thing obtained in the course of proceedings

135 Any record, document or thing provided in the course of proceedings under Parts 3 to 7 to a complainant, registrant, former registrant or witness is confidential and may not be used by the complainant, registrant, former registrant or witness in any action, matter or proceeding other than under this Act

- (a) without the written consent of the person who prepared the record, document or thing, the investigated party and the complainant, or
- (b) in accordance with a court order.

Commissioners for oaths

136 The following individuals have the power of a commissioner for oaths under the *Commissioners for Oaths Act* in the course of administering or conducting proceedings under this Act or the regulations:

- (a) investigators;
- (b) members of the complaints inquiry committee;
- (c) members of discipline tribunals and appeal tribunals;
- (d) members of the practice review committee;
- (e) practice reviewers;
- (f) the registrar;
- (g) members of the registration committee;
- (h) the CIC secretary, the discipline tribunal secretary and the appeal tribunal secretary.

Protection from liability

137(1) No legal action may be brought or maintained against any of the following in respect of anything done or omitted to be done in good faith under this Act or the regulations, bylaws, directives, resolutions, rules of professional conduct or practice standards:

- (a) the CPAA or a person who is or was an officer, employee or agent of the CPAA;
- (b) a discipline tribunal roster chair or appeal tribunal roster chair;
- (c) an investigator;
- (d) a practice reviewer appointed under section 60(3);

- (e) a mediator or other person who assists in the resolution of a complaint under section 71;
- (f) a member of the board or of a committee, tribunal or task force established or continued under this Act or the regulations, bylaws, directives or resolutions;
- (g) a person who acts on the instructions of and under the supervision of a person or body referred to in clauses (a) to (f).

(2) No action for defamation may be founded on a communication regarding the conduct of a registrant or former registrant if the communication is made or published in accordance with this Act by any person or body referred to in subsection (1) in the course of anything done or omitted to be done in good faith under this Act or the regulations, bylaws, directives, resolutions, rules of professional conduct or practice standards.

(3) Subsections (1) and (2) do not operate to restrict or abrogate any immunity or protection that is otherwise provided by law to a person within any of the classes of person referred to in subsection (1) or to any other person.

(4) Notwithstanding any other Act or law, no person who is or was within any of the classes of person referred to in subsection (1) may be required in any proceedings, other than proceedings under this Act or the regulations or bylaws or a prosecution under this Act, to give evidence relating to any matter that arose in any proceedings under this Act or the regulations or bylaws, or to produce any record or thing adduced in evidence in proceedings under this Act or the regulations or bylaws or forming part of the records of the board that relate to the conduct of a registrant or former registrant.

(5) Any protection from liability under the *Regulated Accounting Profession Act*, RSA 2000 cR-12, continues as if that Act had not been repealed.

Service of documents

138(1) When this Act or the regulations, bylaws, directives or resolutions require that a document or notice be served on any person, the document or notice is properly served

- (a) if it is served personally on that person or sent by registered mail or courier to the address last shown for that person on the information or records maintained by the CPAA,
 - (b) when personal service or service by registered mail or courier is not reasonably possible, by
 - (i) publishing the document at least twice, not more than a week apart, in a local newspaper circulating at or near the address last shown for that person on the information or records maintained by the CPAA,
 - (ii) serving the person by fax, e-mail or other electronic means if the sender has proof of having electronically sent the document or notice to the person, or
 - (iii) serving the person's legal representative,
- or
- (c) if it is served in accordance with any written agreement made with that person, which may include such methods as service by fax, e-mail or other electronic means, or serving the person's legal representative.

(2) The Court of Queen's Bench, on application by the CPAA, may dispense with any notice or the service of any document or specify an alternative method of service if it considers it appropriate to do so.

Certificate of status

139 A certificate apparently signed by the registrar of the CPAA stating that a person, registrant or former registrant was or was not, on a specified day or during a specified period,

- (a) registered under this Act or a former Act,
- (b) subject to any restriction, condition or undertaking with respect to registration or practice,
- (c) subject to a suspension or cancellation of registration under this Act or a former Act, or

- (d) an officer of the CPAA, a member of the board, a duly authorized delegate or a member of a committee, tribunal or task force of the CPAA,

is evidence of the facts stated in it without proof of the authority or status of the individual signing the certificate or of the authenticity of the signature on it.

Municipal, settlement licence exemption

140 No municipality or Metis settlement has the power to require a registrant to obtain a licence or other authorization from the municipality or Metis settlement to carry on practice.

Part 9 Ombudsman and Other Matters

Division 1 Ombudsman

Complaints to Ombudsman

141(1) Any person may make a complaint in respect of matters under this Act in accordance with the *Ombudsman Act*.

(2) The CPAA, the board, any committee or tribunal, the registrar, the CIC chair, the CIC secretary, the discipline tribunal secretary, a discipline tribunal chair, the appeal tribunal secretary and an appeal tribunal chair and any practice reviewer, investigator or person engaged by the CPAA may, on the recommendation of the Ombudsman,

- (a) rehear any matter and reconsider any decision or recommendation made by that person or body, and
- (b) quash, confirm or vary the decision or recommendation or any part of it,

and may, in its decision or otherwise, explain the reason for rehearing the matter or reconsidering the decision.

(3) If a matter is reheard or reconsidered under subsection (2), the provisions of this Act governing the original hearing or consideration apply to the rehearing or reconsideration.

Division 2 Custodial Orders

Custodian of a practice

142(1) The CPAA may apply to the Court of Queen's Bench for an order appointing a person as custodian of the property or practice of a registrant or former registrant for the purpose of providing for the temporary management, winding-up or sale of that practice under the circumstances referred to in subsection (2).

(2) The Court may appoint a person as custodian of the property or practice of a registrant or former registrant for the purpose of providing for the temporary management, winding-up or sale of that practice if

- (a) the registrant's registration is suspended or has been cancelled,
- (b) a restriction has been imposed on the registrant that requires the appointment of a custodian,
- (c) the registrant dies,
- (d) the registrant becomes mentally or physically incapacitated or a direction has been made in accordance with section 110,
- (e) the registrant becomes ill or for some other reason is unable to engage in practice,
- (f) the registrant absconds or is otherwise improperly absent from the practice or has neglected the practice, or
- (g) sufficient other grounds exist.

(3) An application for a custodial order may be made without notice to the registrant or former registrant or on the notice the Court directs.

(4) The Court may appoint as a custodian

- (a) the CPAA,
- (b) a person nominated by the CPAA, or
- (c) any other suitable person.

Additional orders

143 In addition to appointing a custodian, the Court of Queen's Bench may

- (a) direct a sheriff to seize, remove and place in the custody of the custodian any or all of the property of the registrant or former registrant who is the subject of the order, and
- (b) authorize the sheriff to enter on land or premises or open any safety deposit box or other receptacle if there is reason to believe that property of the registrant or former registrant who is the subject of the order may be found on the land or premises or in the receptacle.

Ancillary orders

144 The Court of Queen's Bench may, in a custodial order or on application at any later time, without notice or on the notice required by the Court,

- (a) direct a financial institution or other holder of property of the registrant or former registrant who is the subject of the order to deal with, hold, pay over or give the property to the custodian or to some other person as the Court considers proper,
- (b) remove a custodian appointed by the order and appoint another custodian,
- (c) give directions and advice to the custodian about the disposition of any or all of the property held by the custodian,
- (d) give directions as to the payment of the custodian's fees and the person by whom or property out of which they are to be paid, or
- (e) give directions or make further orders as the situation requires.

Prompt service of order

145(1) Unless otherwise directed, a custodial or ancillary order must be promptly served on the registrant or former registrant who is the subject of the order.

(2) The recipient of a custodial or ancillary order, whether or not that person is the subject of the order, must not dispose of any property that is the subject of the order until directed by the custodian or by order of the Court of Queen's Bench.

Examination and disposal of property

146(1) A custodian must make reasonable attempts to provide information to clients of the registrant or former registrant whose practice or property is under the control of the custodian, including

- (a) information that the custodian has been appointed, the effect of the appointment and how the clients' needs will be met, and
- (b) if appropriate, information that they are entitled to claim property.

(2) If the custodian is satisfied that a person is entitled to any property that is subject to the custodial order, the custodian may deliver the property to the person entitled to it.

Modification or revocation of orders

147 A registrant or former registrant who is the subject of a custodial or ancillary order may apply to the Court of Queen's Bench at any time to have the order modified or terminated.

Custodian's fees and expenses

148(1) Subject to any order of the Court of Queen's Bench, the fees, costs and expenses of the custodian must be paid out of the property of the registrant or former registrant who is the subject of the custodial or ancillary order, unless the Court otherwise directs.

(2) If the property is insufficient to pay the fees, costs and expenses of the custodian, the amount unpaid is a debt due to the CPAA if the CPAA has paid the fees, costs and expenses, or any of them, and may be recovered by the CPAA in a civil action for debt.

Division 3 Offences and Penalties

Penalties

149(1) A person who contravenes section 3 or 6 is guilty of an offence and liable

- (a) for a first offence, to a fine of not more than \$5000,
- (b) for a 2nd offence, to a fine of not more than \$10 000, and
- (c) for a 3rd and every subsequent offence, to a fine of not more than \$20 000.

(2) A person who contravenes section 7 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.

(3) A person who contravenes section 134(2) is guilty of an offence and liable to a fine of not more than \$10,000.

Part 10 Transitional Provisions, Consequential and Related Amendments, Repeal and Coming into Force

Division 1 Transitional Provisions

Interpretation

150(1) In this Division,

- (a) “amalgamating entity” means the Certified General Accountants’ Association of Alberta, the Institute of Chartered Accountants of Alberta or the Society of Management Accountants of Alberta;

- (b) “governing bodies of the amalgamating entities” means the Council of the Institute of Chartered Accountants of Alberta, the Board of Directors of the Society of Management Accountants of Alberta and the Board of Governors of the Certified General Accountants’ Association of Alberta;
- (c) “legacy designation” means the following titles and initials:
 - (i) in the case of a certified general accountant registered under the previous Act,
 - (A) “certified general accountant” or “CGA”, or
 - (B) “Fellow of the Certified General Accountants” or “FCGA” for a certified general accountant who is authorized, pursuant to the previous Act, to use the title “Fellow of the Certified General Accountants” or the initials “FCGA”;
 - (ii) in the case of a chartered accountant registered under the previous Act,
 - (A) “chartered accountant” or “CA”, or
 - (B) “Fellow of the Chartered Accountants” or “FCA” for a chartered accountant who is authorized, pursuant to the previous Act, to use the title “Fellow of the Chartered Accountants” or the initials “FCA”;
 - (iii) in the case of a certified management accountant registered under the previous Act,
 - (A) “certified management accountant” or “CMA”, or
 - (B) “Fellow of the Certified Management Accountants” or “FCMA” for a certified management accountant who is authorized, pursuant to the previous Act to use the title “Fellow of the Certified Management Accountants” or the initials “FCMA”;
- (d) “previous Act” means the *Regulated Accounting Profession Act*, RSA 2000 cR-12.

(2) For the purposes of this Division, a hearing or an appeal is concluded once a final written decision, including any orders or conditions, have been made.

Effect of amalgamation

151 On the coming into force of this section, the following applies:

- (a) the property, assets, rights, privileges and benefits of each amalgamating entity become the property, assets, rights, privileges and benefits of the CPAA;
- (b) the documents, records and other information of each amalgamating entity become the documents, records and other information of the CPAA;
- (c) any bequest, legacy, devise or other gift made before or after the coming into force of this section in the name of or for the benefit of an amalgamating entity is, unless the terms of the bequest, legacy, devise or other gift expressly state otherwise, continued and, in furtherance of the bequest, legacy, devise or other gift, deemed to have been made to and for the benefit of the CPAA;
- (d) the CPAA is liable for the debts, obligations and liabilities, contractual or otherwise, of each amalgamating entity;
- (e) any existing causes of action, claims or liabilities by or against an amalgamating entity are unaffected except that they may be continued by or against the CPAA;
- (f) a civil, criminal or administrative action or proceeding pending by or against an amalgamating entity may be continued by or against the CPAA;
- (g) a conviction against, or a ruling, order or judgment in favour of or against, an amalgamating entity may be enforced by or against the CPAA.

Transitional — initial board

152(1) In this section,

- (a) “year 1” means the period of time starting on the coming into force of this section and ending on a date set by the board at the first meeting of the board, which end date must be no less than 365 days and no more than 729 days after the coming into force of this section;
- (b) “year 2” means the one-year period that begins immediately after year 1;
- (c) “year 3” means the one-year period that begins immediately after year 2;
- (d) “year 4” means the one-year period that begins immediately after year 3.

(2) On the coming into force of this section, the Board of Governors of the Certified General Accountants’ Association of Alberta, the Council of the Institute of Chartered Accountants of Alberta and the Board of Directors of the Society of Management Accountants of Alberta are collectively replaced with the board established and the members appointed under this Act in accordance with the following:

- (a) the initial board shall consist of
 - (i) 4 members appointed by the Council of the Institute of Chartered Accountants of Alberta who were members of the Institute of Chartered Accountants of Alberta immediately before the coming into force of this section, for terms ending
 - (A) at the end of year 1 for one of the appointees,
 - (B) at the end of year 2 for one of the appointees, and
 - (C) at the end of year 3 for 2 of the appointees,
 - (ii) 3 members appointed by the Board of Directors of the Society of Management Accountants of Alberta who were members of the Society of Management Accountants of Alberta immediately before the coming into force of this section, for terms ending
 - (A) at the end of year 1 for one of the appointees,

- (B) at the end of year 2 for one of the appointees,
and
- (C) at the end of year 3 for one of the appointees,
- (iii) 2 members appointed by the Board of Governors of the Certified General Accountants' Association of Alberta who were members of the Certified General Accountants' Association of Alberta immediately before the coming into force of this section, for terms ending
 - (A) at the end of year 1 for one of the appointees,
and
 - (B) at the end of year 2 for one of the appointees,
and
- (iv) at least 3 public members appointed by the Lieutenant Governor in Council pursuant to section 23;
- (b) at the beginning of year 2, each member appointed pursuant to clause (a)(i), (ii) or (iii) whose term has expired must be replaced by a member elected in accordance with the bylaws;
- (c) at the beginning of year 3, each member appointed pursuant to clause (a)(i), (ii) or (iii) whose term has expired must be replaced by a member elected in accordance with the bylaws;
- (d) at the beginning of year 4, the board shall consist of
 - (i) 9 members of the CPAA elected in accordance with the bylaws, and
 - (ii) at least 3 public members appointed by the Lieutenant Governor in Council pursuant to section 23;
- (e) where a member appointed in accordance with clause (a)(i), (ii) or (iii) is unable to fulfil the member's term, the board must appoint a replacement member who holds the same legacy designation as the member being replaced,

and that appointment expires at the end of the original term of the member being replaced.

Transitional — governance

153 On the coming into force of this section,

- (a) the President of the Certified General Accountants' Association of Alberta, the President of the Institute of Chartered Accountants of Alberta and the Chairperson of the Council of the Society of Management Accountants of Alberta are replaced with the chair of the board elected under this Act, who in year 1 and year 2 must be an individual who holds a CMA or CGA legacy designation;
- (b) the Executive Director of the Certified General Accountants' Association of Alberta, the Executive Director of the Institute of Chartered Accountants of Alberta and the President and Chief Executive Officer of the Society of Management Accountants of Alberta are replaced with the chief executive officer appointed under this Act;
- (c) the registrar of each amalgamating entity is replaced with the registrar appointed under this Act;
- (d) the members of the registration committee of each amalgamating entity are replaced with the members of the registration committee appointed under this Act;
- (e) the members of the practice review committee of each amalgamating entity are replaced with the members of the practice review committee appointed under this Act;
- (f) the members of the complaints inquiry committee of each amalgamating entity are replaced with the members of the complaints inquiry committee appointed under this Act;
- (g) the individuals appointed under section 24 of the previous Act are replaced with the individuals appointed under section 27 of this Act;
- (h) the CIC secretary of each amalgamating entity is replaced with the CIC secretary appointed under this Act;

- (i) the CIC chair of each amalgamating entity is replaced with the CIC chair designated under this Act;
- (j) the discipline tribunal secretary of each amalgamating entity is replaced with the discipline tribunal secretary appointed under this Act;
- (k) the discipline tribunal roster chair and the discipline tribunal roster vice-chair of each amalgamating entity are replaced with the discipline tribunal roster chair and the discipline tribunal roster vice-chair appointed under this Act;
- (l) the appeal tribunal secretary of each amalgamating entity is replaced with the appeal tribunal secretary appointed under this Act;
- (m) the appeal tribunal roster chair and the appeal tribunal roster vice-chair of each amalgamating entity are replaced with the appeal tribunal roster chair and the appeal tribunal roster vice-chair appointed under this Act;
- (n) the members of the discipline tribunal roster of each amalgamating entity are replaced with the members of the discipline tribunal roster appointed under this Act;
- (o) the members of the appeal tribunal roster of each amalgamating entity are replaced with the members of the appeal tribunal roster appointed under this Act.

Transitional — registrants

154 On the coming into force of this section,

- (a) an individual who is registered under the previous Act as a chartered accountant, a certified general accountant or a certified management accountant, including an individual whose registration is subject to a suspension, is deemed to be registered as a chartered professional accountant of the CPAA, subject to the same approvals, privileges, conditions, undertakings, restrictions or suspensions that exist on the individual's registration or practice immediately before the coming into force of this section,
- (b) a professional corporation that is registered under the previous Act is deemed to be registered as a professional

corporation under this Act, subject to the same conditions, undertakings or restrictions that exist on the professional corporation's registration immediately before the coming into force of this section,

- (c) a public accounting firm that is registered under the previous Act is deemed to be registered as a professional accounting firm under this Act, subject to the same rights, conditions, undertakings or restrictions that exist on the firm's registration or practice immediately before the coming into force of this section,
- (d) a professional service provider that is registered under the previous Act is deemed to be registered as a professional service provider under this Act, subject to the same rights, conditions, undertakings or restrictions that exist on the professional service provider's registration or practice immediately before the coming into force of this section,
- (e) any other person who is registered under the previous Act is deemed to be registered under this Act, subject to the same approvals, rights, conditions, undertakings or restrictions that exist on the person's registration or practice immediately before the coming into force of this section,
- (f) a limited liability partnership that met the eligibility requirements under the previous Act is deemed to meet the eligibility requirements under this Act,
- (g) a member who is authorized to use the title "Fellow of the Chartered Accountants", "Fellow of the Certified General Accountants" or "Fellow of the Certified Management Accountants" is deemed to be authorized to use the title "Fellow of the Chartered Professional Accountants", and
- (h) an office that is approved for training students under the previous Act is deemed to continue with the same approval for the training of candidates under this Act.

Transitional — candidates

155(1) For the purposes of this section,

- (a) "CPA candidate" means an individual who, immediately before the coming into force of this section, was

registered as a student under the previous Act and meets the requirements of a CPA candidate as determined by the registrar in accordance with the directives;

(b) “legacy candidate” means

- (i) an individual who, immediately before the coming into force of this section, was registered as a student under the previous Act, or
- (ii) any other individual who, after the coming into force of this section, registers as a candidate,

and who meets the requirements of a legacy candidate as determined by the registrar in accordance with the directives;

(c) “legacy program” means the education and experience requirements necessary for a candidate to become a member of an amalgamating entity in accordance with the previous Act.

(2) On the coming into force of this section, a CPA candidate is deemed to be registered as a candidate under this Act, subject to the same conditions, undertakings or restrictions that exist on the candidate’s registration immediately before the coming into force of this section, and must, in order to become registered as a chartered professional accountant, meet the requirements of this Act,

(3) On the coming into force of this section, a legacy candidate referred to in subsection (1)(b)(i) is deemed to be registered as a candidate under this Act, subject to the same conditions, undertakings or restrictions that exist on the legacy candidate’s registration immediately before the coming into force of this section.

(4) A legacy candidate must, in order to become registered as a chartered professional accountant, complete the legacy candidate’s legacy program as if the previous Act had not been repealed, by the following dates:

- (a) a legacy candidate registered in the legacy program of the Institute of Chartered Accountants of Alberta under the previous Act must complete

- (i) education and examination requirements of the legacy program by June 30, 2015, and
 - (ii) experience requirements of the legacy program, or substantially equivalent experience requirements determined by the registrar in accordance with the directives, by September 1, 2018;
 - (b) a legacy candidate registered in the legacy program of the Certified General Accountants' Association of Alberta under the previous Act must complete
 - (i) education and examination requirements of the legacy program by September 30, 2015,
 - (ii) experience requirements of the legacy program, or substantially equivalent experience requirements determined by the registrar in accordance with the directives, by September 1, 2018, and
 - (iii) the degree requirement of the legacy program by September 30, 2018;
 - (c) a legacy candidate registered in the legacy program of the Society of Management Accountants of Alberta under the previous Act must complete
 - (i) education and examination requirements of the legacy program by September 30, 2015, and
 - (ii) experience requirements of the legacy program, or substantially equivalent experience requirements determined by the registrar in accordance with the directives, by September 1, 2018.
- (5) A legacy candidate who
- (a) completes the legacy candidate's legacy program in accordance with subsection (4), and
 - (b) meets the requirements for registration as a member of the legacy candidate's amalgamating entity under the previous Act as if that Act had not been repealed,

shall receive the legacy candidate's legacy designation and shall be registered as a chartered professional accountant with the CPAA.

(6) A legacy candidate who does not complete the legacy candidate's legacy program in accordance with subsection (4) ceases to be a candidate and may apply to become a candidate in accordance with this Act.

(7) For the purposes of this section,

- (a) the CPAA may grant a legacy designation for the purposes of subsection (5), and
- (b) the board may make bylaws respecting legacy candidates.

(8) Section 156 applies to a legacy candidate who is registered as a chartered professional accountant under subsection (5) as if that individual were a member of an accounting organization under the previous Act immediately before the coming into force of this section.

Transitional — legacy designations

156(1) On the coming into force of this section, a member who was a member of an accounting organization under the previous Act immediately before the coming into force of this section may

- (a) use the member's legacy designation without restriction, or
- (b) use the designation "chartered professional accountant" or "CPA" along with the member's legacy designation in the manner set out in the regulations,

so long as the member remains a member of the CPAA.

(2) After 10 years from the date this section comes into force, a member who was a member of an accounting organization under the previous Act immediately before the coming into force of this section

- (a) may continue to use
 - (i) the member's legacy designation without restriction, or
 - (ii) the designation "chartered professional accountant" or "CPA" along with the member's legacy designation in the manner set out in the regulations,

or

- (b) may use “chartered professional accountant” or the initials “CPA” without the member’s legacy designation, or in the case of a member to whom section 154(g) applies, use “Fellow of Chartered Professional Accountants” or the initials “FCPA” without the member’s legacy designation

so long as the member remains a member of the CPAA.

Transitional — registration

157(1) On the coming into force of this section, an application for registration or for reinstatement that has been deferred or commenced but has not been concluded under the previous Act must be concluded in accordance with that Act as if that Act had not been repealed.

(2) Subject to subsection (3), for the purposes of subsection (1), the powers and duties of a registrar or registration committee under the previous Act are vested in and may be carried out by the registrar or registration committee under this Act, and any reference to the registrar or registration committee in that Act is deemed to be a reference to the registrar or registration committee under this Act.

(3) If on the coming into force of this section, a hearing of the registration committee has been commenced under the previous Act but has not been concluded, the members of the registration committee continue as members of the registration committee for the purposes of the hearing until the hearing is concluded, as if that Act had not been repealed.

(4) A person who is registered or reinstated under this section is deemed to be registered, subject to any conditions or restrictions imposed, as a registrant of the CPAA under this Act until the registration is cancelled under this Act.

Transitional — practice review

158(1) On the coming into force of this section, if a practice reviewer has been appointed to conduct a practice review under the previous Act and the practice review has not been concluded under Part 4 of that Act, the practice review must be concluded in accordance with that Act, and the practice reviewer has the powers

of a practice reviewer under that Act as if that Act had not been repealed.

(2) Subject to subsection (3), for the purposes of subsection (1), the powers and duties of a practice review committee under the previous Act are vested in and may be carried out by the practice review committee under this Act, and any reference to a practice review committee in that Act is deemed to be a reference to the practice review committee under this Act.

(3) If on the coming into force of this section a practice review committee has tabled or deferred the consideration of a practice review report under the previous Act, the members of that practice review committee shall continue and make a decision on that report under section 56 of that Act as if that Act had not been repealed.

Transitional — complaints inquiry and discipline

159(1) Any complaint made on or after the day this section comes into force that relates to conduct occurring all or partly before the coming into force of this section must be dealt with under this Act.

(2) On the coming into force of this section, a complaint made under the previous Act before the coming into force of this section and any matters, including any discipline hearings or appeals, arising from the complaint must be concluded in accordance with that Act as if that Act had not been repealed.

(3) Subject to subsection (4), for the purposes of subsection (2), the powers and duties

- (a) of a complaints inquiry committee under the previous Act are vested in and may be carried out by the complaints inquiry committee under this Act, and any reference to the complaints inquiry committee in the previous Act is deemed to be a reference to the complaints inquiry committee under this Act,
- (b) of a CIC secretary under the previous Act are vested in and may be carried out by the CIC secretary under this Act and any reference to the CIC secretary in the previous Act is deemed to be a reference to the CIC secretary under this Act,
- (c) of a CIC chair under the previous Act are vested in and may be carried out by the CIC chair under this Act and

any reference to the CIC chair in the previous Act is deemed to be a reference to the CIC chair under this Act,

- (d) of an investigator under the previous Act are vested in and may be carried out by an investigator appointed under this Act, and the investigator has the powers of an investigator under the previous Act as if that Act had not been repealed,
- (e) of a discipline tribunal secretary under the previous Act are vested in and may be carried out by the discipline tribunal secretary under this Act, and any reference to the discipline tribunal secretary in the previous Act is deemed to be a reference to the discipline tribunal secretary under this Act,
- (f) of a discipline tribunal roster chair under the previous Act are vested in and may be carried out by the discipline tribunal roster chair under this Act, and any reference to the discipline tribunal roster chair in the previous Act is deemed to be a reference to the discipline tribunal roster chair under this Act, and
- (g) of a discipline tribunal under the previous Act are vested in and may be carried out by a discipline tribunal under this Act, and any reference to a discipline tribunal in the previous Act is deemed to be a reference to a discipline tribunal under this Act.

(4) On the coming into force of this section, if an investigator has been appointed to conduct an investigation under the previous Act and the investigation has not been concluded under Part 5 of that Act, the investigation must be concluded in accordance with that Act and the investigator has the powers of an investigator under that Act as if that Act had not been repealed.

(5) On the coming into force of this section, if members of a discipline tribunal have been appointed to hear a matter under the previous Act and the hearing has not been concluded, the members of the discipline tribunal continue as members of the discipline tribunal, and the hearing must be concluded in accordance with that Act as if that Act had not been repealed.

Transitional — appeal

160(1) Where a right of appeal arises under the previous Act, including under the bylaws of that Act, any appeal commenced must be concluded in accordance with the previous Act as if that Act had not been repealed.

(2) Subject to subsection (3), the powers and duties

- (a) of an appeal tribunal secretary under the previous Act are vested in and may be carried out by the appeal tribunal secretary under this Act, and any reference to the appeal tribunal secretary in the previous Act is deemed to be a reference to the appeal tribunal secretary under this Act,
- (b) of an appeal tribunal roster chair under the previous Act are vested in and may be carried out by the appeal tribunal roster chair under this Act, and any reference to the appeal tribunal roster chair in the previous Act is deemed to be a reference to the appeal tribunal roster chair under this Act, and
- (c) of an appeal tribunal under the previous Act are vested in and may be carried out by an appeal tribunal under this Act, and any reference to an appeal tribunal in the previous Act is deemed to be a reference to an appeal tribunal under this Act.

(3) On the coming into force of this section, if members of an appeal tribunal have been appointed to hear an appeal under the previous Act and the appeal has not been concluded, the members of the appeal tribunal continue as members of the appeal tribunal, and the appeal must be concluded in accordance with that Act as if that Act had not been repealed.

Transitional - orders, undertakings, conditions and restrictions

161 Any order made under a former Act, undertaking given under a former Act or condition or restriction imposed on a registration or permit under a former Act that is in effect immediately before this section comes into force is deemed to continue as if made, given or imposed under this Act.

Transitional — initial regulations

162(1) Notwithstanding sections 15 and 18, the governing bodies of the amalgamating entities may, before the board is established

under section 11, jointly make regulations under sections 15(1) and 18(1) on behalf of and in the name of the board.

(2) Section 15(2) and (3) do not apply to a regulation made pursuant to subsection (1).

(3) A regulation made pursuant to subsection (1) must be approved in principle by a majority of the members of each amalgamating entity present and voting

- (a) at a special meeting called for that purpose, or
- (b) by a mail vote or a vote conducted by electronic, telecommunication or other appropriate means.

(4) The governing bodies of the amalgamating entities may jointly change the text of a regulation that was approved in principle under subsection (3) if the change

- (a) is consistent with the approval in principle, and
- (b) is made before the regulation is submitted to the Lieutenant Governor in Council for approval.

(5) A regulation made pursuant to subsection (1) does not come into force unless it has been approved by the Lieutenant Governor in Council.

Transitional — initial bylaws

163(1) Notwithstanding sections 17 and 18, the governing bodies of the amalgamating entities may, before the board is established under section 11, jointly make bylaws under sections 17(1) and 18(1) on behalf of and in the name of the board.

(2) Section 17(4) to (6) do not apply to a bylaw made pursuant to subsection (1).

(3) A bylaw made pursuant to subsection (1) must be ratified by a majority of the members of each amalgamating entity present and voting

- (a) at a special meeting called for that purpose, or
- (b) by a mail vote or a vote conducted by electronic, telecommunication or other appropriate means.

Transitional — initial directives

164 Notwithstanding section 19, the governing bodies of the amalgamating entities may, before the board is established under section 11, jointly make directives under section 19 on behalf of and in the name of the board.

Transitional — initial resolutions

165 Notwithstanding section 20, the governing bodies of the amalgamating entities may, before the board is established under section 11, jointly make resolutions under section 20 on behalf of and in the name of the board.

Transitional — initial rules of professional conduct

166(1) Notwithstanding section 21, the governing bodies of the amalgamating entities may, before the board is established under section 11, jointly make, adopt or incorporate rules of professional conduct under section 21(1) on behalf of and in the name of the board.

(2) Section 21(2), (3), (5) and (6) do not apply to rules of professional conduct made pursuant to subsection (1).

(3) The governing bodies must jointly provide a copy of the proposed rules of professional conduct to the Minister for review and comment.

(4) The governing bodies may make, adopt or incorporate rules of professional conduct after they have reviewed and considered the comments from a review described in subsection (3).

(5) A rule of professional conduct made pursuant to this section must be ratified by a majority of the members of each amalgamating entity present and voting

- (a) at a special meeting called for that purpose, or
- (b) by a mail vote or a vote conducted by electronic, telecommunication or other appropriate means.

(6) If a rule of professional conduct is ratified pursuant to subsection (5), the rule of professional conduct comes into effect on the coming into force of this section.

Transitional regulations

167(1) The Lieutenant Governor in Council may make regulations

- (a) respecting the transition to this Act of anything under the previous Act, including the interpretation of any transitional provision in this Act;
- (b) to remedy any confusion, difficulty, inconsistency or impossibility resulting from the transition to this Act from the previous Act.

(2) A regulation made under subsection (1) may be made retroactive to the extent set out in the regulation.

(3) If there is a conflict between a regulation made under subsection (1) and a provision in this Part, the regulation prevails.

(4) A regulation made under subsection (1) is repealed on the earliest of

- (a) the coming into force of an amendment that adds the subject-matter of the regulation to this Act;
- (b) the coming into force of a regulation that repeals the regulation made under subsection (1);
- (c) 5 years after the regulation comes into force.

(5) The repeal of a regulation under subsection (4)(b) or (c) does not affect anything done, incurred or acquired under the authority of the regulation before the repeal of the regulation.

(6) A regulation shall not be made under subsection (1) after the expiration of 5 years from the day that this section comes into force, but any regulation made under subsection (1) that is in force on the expiration of that 5-year period remains in force until it is repealed under subsection (4).

(7) A regulation shall not be made under subsection (1) altering the provisions of subsection (6) or extending the 5-year period provided for in subsection (6).

Exercise of authority prior to commencement

168 The authority

- (a) to appoint members to the initial board under section 152,
- (b) to make regulations pursuant to section 162,
- (c) to make bylaws pursuant to section 163,
- (d) to make directives pursuant to section 164,
- (e) to make resolutions pursuant to section 165, and
- (f) to make, adopt or incorporate rules of professional conduct pursuant to section 166

may be exercised before those sections come into force, but the appointments, regulations, bylaws, directives, resolutions and rules of professional conduct have no effect until those sections come into force.

Division 2

Consequential and Related Amendments

Amends RSA 2000 cA-25

169 The *Alberta Housing Act* is amended by repealing section 15(1)(b)(i) and substituting the following:

- (i) Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time, and

Amends RSA 2000 cA-37

170 The *Alberta Treasury Branches Act* is amended by repealing section 22(a) and substituting the following:

- (a) in the preparation of the financial statements related to the operations of the Alberta Treasury Branches, Canadian generally accepted accounting principles, which are the

Explanatory Notes

169 Amends chapter A-25 of the Revised Statutes of Alberta 2000. Section 15(1)(b) presently reads:

15(1) A management body shall prepare annual financial statements for the management body for the immediately preceding fiscal year

(b) in accordance with

(i) the generally accepted accounting principles recommended from time to time by the Canadian Institute of Chartered Accountants, and

(ii) any modification of the principles referred to in subclause (i) or any supplementary accounting standards or principles established by the Minister by regulation.

170 Amends chapter A-37 of the Revised Statutes of Alberta 2000. Section 22(a) presently reads:

22 Subject to this Act and the regulations,

accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time, shall be applied, and

Amends SA 2001 cC-28.1

171 The *Cooperatives Act* is amended by repealing section 1(1)(x) and substituting the following:

- (x) “firm of accountants” means a professional accounting firm engaged in a professional accounting practice or public accounting practice registered under the *Chartered Professional Accountants Act*, or a corporation that is incorporated by or under an Act of the legislature of a province other than Alberta and is engaged in a professional accounting practice or a public accounting practice;

Amends RSA 2000 cC-32

172 The *Credit Union Act* is amended by repealing section 5(1)(a) and substituting the following:

- (a) with respect to the preparation of the financial statements of a body corporate, the body corporate and any other person responsible for the preparation shall apply Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time, and

Amends RSA 2000 cD-6

173 The *Debtors’ Assistance Act* is amended by repealing section 11 and substituting the following:

Audit of Board accounts

11 The accounts of the Board must be audited annually by a professional accounting firm registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement.

- (a) in the preparation of the financial statements related to the operations of Alberta Treasury Branches, generally accepted accounting principles, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute as amended from time to time, shall be applied, and*

171 Amends chapter C-28.1 of the Statutes of Alberta, 2001.
Section 1(1)(x) presently reads:

1(1) In this Act,

- (x) “firm of accountants” means a partnership whose partners and accountant employees are accountants engaged in a public accounting practice as defined in the Regulated Accounting Profession Act, or a corporation that is incorporated by or under an Act of the legislature of a province other than Alberta and is engaged in a public accounting practice;*

172 Amends chapter C-32 of the Revised Statutes of Alberta 2000. Section 5(1)(a) presently reads:

5(1) Subject to this Act, the regulations and any order of the Minister under subsection (3),

- (a) with respect to the preparation of the financial statements of a body corporate, the body corporate and any other person responsible for the preparation shall apply generally accepted accounting principles, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute, as amended from time to time, and*

173 Amends chapter D-6 of the Revised Statutes of Alberta 2000. Section 11 presently reads:

11 The accounts of the Board must be audited annually by a person appointed by the Board who is authorized to perform an audit engagement or review engagement under the Regulated Accounting Profession Act.

Amends SA 2012 cE-0.3

174 The *Education Act* is amended in section 137 by striking out “person registered under the *Regulated Accounting Profession Act* or a firm or partnership of such persons” and substituting “professional accounting firm registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement”.

Amends RSA 2000 cE-2

175 The *Election Finances and Contributions Disclosure Act* is amended by repealing section 1(1)(a) and substituting the following:

- (a) “audited financial statement” means a financial statement that has been independently audited by a professional accounting firm registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement;

Amends RSA 2000 cF-2

176 The *Fair Trading Act* is amended in section 103(2)(b) by striking out “*Regulated Accounting Profession Act*” and substituting “*Chartered Professional Accountants Act*”.

Amends RSA 2000 cH-7

177 The *Health Professions Act* is amended in Schedule 24 by repealing section 15(1) and substituting the following:

174 Amends chapter E-0.3 of the Statutes of Alberta, 2012.
Section 137 presently reads:

137 In this Part, “auditor” means a person registered under the Regulated Accounting Profession Act or a firm or partnership of such persons.

175 Amends chapter E-2 of the Revised Statutes of Alberta 2000.
Section 1(1)(a) presently reads:

1(1) In this Act,

- (a) “audited financial statement” means a financial statement that has been independently examined by a person authorized to perform such examinations under the Regulated Accounting Profession Act for the purpose of expressing an opinion as to whether financial information is presented fairly;*

176 Amends chapter F-2 of the Revised Statutes of Alberta 2000.
Section 103(2)(b) presently reads:

(2) The Lieutenant Governor in Council may not designate the following:

- (b) professions or callings to which the Apprenticeship and Industry Training Act, Architects Act, Schedule 2 of the Health Professions Act, Schedule 7 of the Health Professions Act, Engineering and Geoscience Professions Act, Land Surveyors Act, Legal Profession Act, Schedule 21 of the Health Professions Act, Schedule 24 of the Health Professions Act, Schedule 17 of the Health Professions Act, Schedule 19 of the Health Professions Act, Real Estate Act, Regulated Accounting Profession Act, Teaching Profession Act or Veterinary Profession Act applies;*

177 Amends chapter H-7 of the Revised Statutes of Alberta 2000.
Schedule 24, section 15(1) presently reads:

Fiscal matters

15(1) The accounts of the Trust must be audited annually by a professional accounting firm registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement that is appointed by the Board for the purposes of auditing the accounts of the Trust.

Amends RSA 2000 cl-3

178 The *Insurance Act* is amended by repealing section 219(1)(a) and (b) and substituting the following:

- (a) Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time;
- (b) Canadian generally accepted auditing standards, which are the auditing standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time;

Amends RSA 2000 cl-11

179 The *Irrigation Districts Act* is amended

- (a) **by repealing section 39(2) and substituting the following:**
 - (2) An audit must be conducted by a professional accounting firm that is registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement.
- (b) **in section 40(1) by striking out “Canadian Institute of Chartered Accountants” and substituting “Chartered Professional Accountants of Canada”.**
- (c) **by repealing section 46(1.1) and substituting the following:**

15(1) The accounts of the Trust must be audited annually by a chartered accountant appointed for that purpose by the Board.

178 Amends chapter I-3 of the Revised Statutes of Alberta 2000. Section 219(1) presently reads in part:

219(1) Where a provincial company provides its or its subsidiaries' audited financial statements to the Minister, policyholders, shareholders or the public, the company must ensure that the statements are prepared in accordance with the following:

- (a) generally accepted accounting principles, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute as amended from time to time;*
- (b) generally accepted auditing standards, including the auditing recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute as amended from time to time;*

179 Amends chapter I-11 of the Revised Statutes of Alberta 2000. Sections 39(2), 40(1) and 46(1.1) presently read:

39(2) An audit must be conducted by a chartered accountant, certified general accountant or certified management accountant who is registered under the Regulated Accounting Profession Act.

40(1) An audit of the annual financial statements must be in accordance with the form and the reporting standards for local governments recommended from time to time by the Canadian Institute of Chartered Accountants.

46(1.1) The financial statements referred to in subsection (1)(a) and (b) must be audited by a chartered accountant, certified general accountant or certified management accountant who is registered under the Regulated Accounting Profession Act.

(1.1) The financial statements referred to in subsection (1)(a) and (b) must be audited by a professional accounting firm that is registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement.

Amends RSA 2000 cL-20

180 The *Loan and Trust Corporations Act* is amended by repealing section 157(1)(a) and substituting the following:

- (a) with respect to the preparation of the financial statements of a provincial corporation, the provincial corporation and any other person responsible for their preparation shall apply Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time, and

Amends RSA 2000 cM-26

181 The *Municipal Government Act* is amended

- (a) **by repealing section 276(1)(a) and substituting the following:**

- (a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time, and

- (b) **by repealing section 279(b) and substituting the following:**

- (b) if there are no requirements, Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada from time to time.

180 Amends chapter L-20 of the Revised Statutes of Alberta 2000. Section 157(1)(a) presently reads:

157(1) Subject to this Act, the regulations and any order of the Minister under subsection (3),

- (a) with respect to the preparation of the financial statements of a provincial corporation, the provincial corporation and any other person responsible for their preparation shall apply generally accepted accounting principles, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute as amended from time to time, and*

181 Amends chapter M-26 of the Revised Statutes of Alberta 2000. Sections 276(1)(a), 279(b), 280(4) and 281(2) presently read:

276(1) Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with

- (a) the generally accepted accounting principles for municipal governments recommended from time to time by the Canadian Institute of Chartered Accountants, and*

279 Each controlled corporation must prepare annual financial statements in accordance with

- (b) if there are no requirements, the generally accepted accounting principles recommended from time to time by the Canadian Institute of Chartered Accountants.*

280(4) The council of the City of Edmonton or of the City of Calgary may, on the approval of the Minister, appoint by bylaw an employee of the municipality to be the auditor for the municipality if the person is a chartered accountant, certified management

accountant or certified general accountant and reports directly to the council.

281(2) The reports on the annual financial statements and financial information return must be in accordance with

- (a) the form and the reporting standards recommended from time to time by the Canadian Institute of Chartered Accountants, and*
- (b) any modification of the form or standards or any supplementary form or standard established by the Minister by regulation.*

182 Amends chapter N-5.5 of the Statutes of Alberta, 2013.
Amends section 32 by replacing reference to Regulated Accounting Profession Act with Chartered Professional Accountants Act.

183 Amends chapter O-8 of the Revised Statutes of Alberta 2000.
Section 1(a) and (b)(ii) presently read:

1 In this Act,

- (a) “accounting organization” means*
 - (i) an accounting organization as defined in the Regulated Accounting Profession Act, and*

tribunal secretary, a discipline tribunal chair, the appeal tribunal secretary and an appeal tribunal chair and any practice reviewer, investigator or person engaged by the Chartered Professional Accountants of Alberta to perform any duty or exercise any powers under the *Chartered Professional Accountants Act*;

(b) by repealing clause (b)(ii) and substituting the following:

- (ii) when used in reference to an accounting organization means the chief executive officer as defined in the *Chartered Professional Accountants Act*,

Amends SA 2013 cP-18.5

184 The *Pooled Registered Pension Plans Act* is amended in section 22(3)

(a) by striking out “Handbook of the Canadian Institute of Chartered Accountants” **and substituting** “CPA Canada Handbook”;

(b) by repealing clause (a) and substituting the following:

- (a) by or under the auspices of a professional accounting firm within the meaning of the *Chartered Professional Accountants Act*, and

Amends RSA 2000 cR-5

185 The *Real Estate Act* is amended by repealing section 70 and substituting the following:

Audit of Foundation accounts

70 The accounts of the Foundation must be audited annually by a professional accounting firm registered under the *Chartered Professional Accountants Act* and authorized to perform an audit engagement.

- (ii) *a governing body, committee or tribunal of an accounting organization, a registrar, CIC chair, CIC secretary, discipline tribunal secretary, discipline tribunal chair, appeal tribunal secretary and appeal tribunal chair and any practice reviewer, investigator or person engaged by an accounting organization to perform any duty or exercise any powers under the Regulated Accounting Profession Act;*
- (b) *“administrative head”*
- (ii) *when used in reference to an accounting organization means an executive head as defined in the Regulated Accounting Profession Act,*

184 Amends chapter P-18.5 of the Statutes of Alberta, 2013.

Section 22(3) presently reads in part:

- (3) *Except as directed by the Superintendent, the financial statements must be prepared in accordance with Canadian generally accepted accounting principles, as described in the Handbook of the Canadian Institute of Chartered Accountants, as amended up to the relevant date and accompanied with an audit report that is prepared*
- (a) *by or under the auspices of a public accounting firm within the meaning of the Regulated Accounting Profession Act, and*

185 Amends chapter R-5 of the Revised Statutes of Alberta 2000.

Section 70 presently reads:

70 The accounts of the Foundation must be audited annually by a person appointed by the Foundation who is authorized to perform an audit engagement or review engagement under the Regulated Accounting Profession Act.

Amends RSA 2000 cR-9

186 The *Regional Airports Authorities Act* is amended in section 31(1)(a) by striking out “generally accepted accounting principles, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute, as amended” **and substituting** “Canadian generally accepted accounting principles, which are the accounting standards set out in the CPA Canada Handbook, as published by the Chartered Professional Accountants of Canada”.

Division 3
Repeal and Coming into Force

Repeal

187 The *Regulated Accounting Profession Act*, RSA 2000 cR-12, is repealed.

Coming into force

188 This Act, except section 168, comes into force on Proclamation.

186 Amends chapter R-9 of the Revised Statutes of Alberta 2000.
Section 31(1) presently reads in part:

31(1) Subject to this Act,

- (a) with respect to the preparation of the financial statements of an authority, the authority and any other person responsible for the preparation shall apply generally accepted accounting principles, including the accounting recommendations of the Canadian Institute of Chartered Accountants set out in the Handbook published by that Institute, as amended from time to time, and*

187 Repeal.

188 Coming into force.

RECORD OF DEBATE

Stage	Date	Member	From	To

		Questions and Comments	From	To

Stage	Date	Member	From	To

		Questions and Comments	From	To

Stage	Date	Member	From	To

		Questions and Comments	From	To

Stage	Date	Member	From	To

		Questions and Comments	From	To