



CHARTERED PROFESSIONAL ACCOUNTANTS OF NOVA SCOTIA

BY-LAWS



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PART 1: INTERPRETATION

DEFINITIONS

1. **“Act”** means the *Chartered Professional Accountants Act*, SNS 2015, c 30.
2. **“Audit Engagements”** means audit engagements and any other assurance engagement governed by the standards of professional practice of Chartered Professional Accountants of Canada, as amended from time to time, or other Canadian standards published by Chartered Professional Accountants of Canada, or corresponding standards established in a jurisdiction outside Canada including, but not limited to, the following services:
 - (a) Audit of historical financial information and all related opinions, declarations, consents, or other related reports;
 - (b) Assurance engagements other than an audit or review of historical financial information where an opinion, compliance, or other attestations was provided, this may include, but is not limited to, reporting on controls, compliance with agreements, and value-for-money audits in the public sector;
 - (c) Review of historical financial information and all related opinions, consents, declaration or other related reports;
3. **“Audit Licence”** means a licence granted by the Public Accountant Licencing Committee authorizing the holder of the licence to perform or offer to perform audit engagements.
4. **“Bankruptcy and Insolvency Act”** means the *Bankruptcy and Insolvency Act*, RSC, 1985, c B-3.
5. **“Board”** means the Board of Directors of CPA Nova Scotia.
6. **“By-Laws”** means the By-Laws of CPA Nova Scotia.
7. **“Chair”** means, according to the particular context:
 - (a) the Chair of the Board; or
 - (b) the Vice-Chair of the Board, if the Chair is absent or incapacitated; or
 - (c) the Director appointed to act as Chair, by a majority of Directors present at a meeting of the Board in the event of the absence or incapacity of the Chair and Vice-Chair.
- 7(a). **“Close Family Member”** means a parent, child, grandchild or sibling who is not an immediate Family Member.

8. **“Common Final Examination”** means the qualifying examination prepared by the Board of Examiners of CPA Canada on behalf of CPA Nova Scotia and the provincial CPA organizations.
9. **“Companies Act”** means the *Companies Act*, RSNS, c 81, s. 1.
10. **“continuing professional development”** means learning activities offering significant intellectual or practical content that provides a member the opportunity to develop new or existing competencies in areas that are relevant to a member’s professional responsibilities and growth.
11. **“Corporations Registration Act”** means the *Corporations Registration Act*, RSNS 1989, c 101.
12. **“CPA ASB”** means the Chartered Professional Accountants Atlantic School of Business or the CPA Atlantic School of Business.
13. **“CPA Prerequisite Education Program”** or **“CPA PREP”** means the education program delivered by the profession that provides the specific knowledge requirements for admission to CPA PEP.
14. **“CPA Professional Education Program”** or **“CPA PEP”** means the education program delivered by the profession and by post-secondary institution programs approved by the Board, that CPA candidates must complete to become a CPA.
15. **“Director”** means a person elected or appointed to the Board of Directors of CPA Nova Scotia.
16. **“Extra-provincial LLP”** has the same meaning as in Part II of the *Partnership Act* but is limited to an LLP.
17. **“Former Act”** means the *Chartered Professional Accountants Act*, SNS 2015, c 5.
18. **“in good standing”** means, in reference to registration, being registered and not being subject to a suspension of registration.
- 18(a). **“Immediate Family Member”** means a spouse (or equivalent) or dependent.
19. **“LLP”** means a limited liability partnership under Part II of the *Partnership Act* that is engaged in, or holds itself out as engaging in, the profession, whether as a Nova Scotia LLP or an extra-provincial LLP.
20. **“non-resident”** means a person who mainly resides outside of the province of Nova Scotia.
21. **“Nova Scotia LLP”** has the same meaning as in Part II of the *Partnership Act* but is limited to an LLP.

22. **“Nova Scotia partner”** means a professional corporation or a member who is a partner in an extra-provincial LLP or a proposed extra-provincial LLP.
23. **“Officer”** means a person appointed to the office of Chair, Vice-Chair, Secretary, or Treasurer in accordance with these By-Laws.
24. **“Partnership Act”** means the *Partnership Act*, RSNS, c 334, s 1.
25. **“Partnership and Business Names Registration Act”** means the *Partnerships and Business Names Registration Act*, RSNS, c 335, s 1.
26. **“practising office”** means an office of a registered firm from which any member provides chartered professional accounting services to the public.
27. **“pre-approved training office”** means an office that is pre-approved for the education and training of students pursuant to these By-Laws.
28. **“Public Accounting Licence”** means either an Audit Licence or a Review Licence.
29. **“Register”** means a register of individuals or registered firms maintained by the Chief Executive Officer.
30. **“regulated services”** means any services, not constituting the practice of public accounting, offered to members of the public, alone or with others, whether provided on a full-time or part-time basis, that are included in the following:
- (a) performing a compilation engagement as described in the CPA Canada Handbook - Assurance;
 - (b) providing an accounting service involving analysis, advice, counsel or interpretation, excluding record keeping; or
 - (c) providing a tax service involving analysis, advice, counsel or interpretation, excluding the mechanical processing of tax returns.
31. **“review engagements”** means review engagements of historical financial information, specified audit procedures and agreed-upon procedure engagements governed by the standards of professional practice of Chartered Professional Accountants of Canada, as amended from time to time, or corresponding standards established in a jurisdiction outside Canada.
32. **“Review Licence”** means a licence granted by the Public Accountant Licencing Committee authorizing the holder of the licence to perform or offer to perform review engagements.
33. **“Special Resolution”** means a resolution, other than a resolution referred to in Subsection 7(2) or 7(3) of the *Act*, passed by not less than seventy-five per cent (75 %) of the votes cast by the Directors who voted in respect of that resolution.

INTERPRETATION OF BY-LAWS

34. Terms defined in the *Act* have the same meaning in these By-Laws.
35. The words “in writing” applies to both paper and electronic form.
36. Words importing the singular shall be construed as including the plural and vice versa, and words importing male persons shall be construed to include female persons and vice versa.
37. Headings used in the By-Laws are for convenience of reference only and shall not affect the interpretation of the By-Laws.
38. The Board may make regulations and policies with regard to any matter related to the governance of the profession provided, however, that such regulations and policies shall not be contrary to the provisions of the *Act* or of the By-Laws.
39. In the event of any dispute as to the intent or meaning of the CPA Nova Scotia Code of Professional Conduct or any By-Law, regulation, or policy of CPA Nova Scotia adopted or established by the Board, the interpretation by a majority of the Board shall be final and conclusive.

PART 2: GOVERNANCE

ELECTION OF MEMBERS TO THE BOARD

40. Subject to the requirements of the *Act* and the By-Laws, any member in good standing of CPA Nova Scotia is eligible to be nominated, elected or appointed as a Director. A Director must:
 - a) be a member, unless they are appointed as a public representative in accordance with the *Act* and the By-Laws;
 - b) not be, nor shall any Close Family Member or Immediate Family Member of the Director be, an employee of CPA Nova Scotia or the Atlantic School of Business or have been so employed within the five years immediately preceding the member’s nomination, election or appointment as a Director.
41. Upon their nomination, the member must disclose any registration sanctions they have received within the last ten years. A member with any registration sanctions within the last ten years may not be acclaimed to the Board.
42. The first, second, and third Board elections shall be held in accordance with the requirements of the *Act*. Thereafter, the number of Directors to be elected each year equals the number of elected Directors whose terms of office will expire at the next annual general meeting.

43. The results of the election are announced at the annual general meeting.
44. A call for nominations to fill the vacant or expiring positions shall be issued by the Secretary to the membership at least ninety (90) days before the annual general meeting.
45. Any member in good standing may nominate a member to be a Director, provided that such nomination must be submitted in writing in the manner directed by the Board at least sixty (60) days prior to the annual general meeting.
46. The Secretary shall review all nominations to ensure that they meet the eligibility requirements for Directors set out in the *Act* and the By-Laws and shall prepare a list of all eligible nominees. A nominated member who is not in good standing at the time the nomination is received is not an eligible nominee.
47. Subject to Section 48, in the event that the number of eligible nominees does not exceed the number of positions to be filled on the Board, the nominees may be acclaimed.
48. If more than two (2) non-resident members are eligible nominees, the nominees shall not be acclaimed.
49. If the nominees are not acclaimed, a ballot containing the names of all eligible nominees shall be sent, in either paper or electronic format, or a combination of both, to all members in good standing, at the mailing or email address associated with each member in the register, at least fourteen (14) days before an annual general meeting. The ballot shall indicate:
 - (a) the name of each person who has been nominated and whether the person is a non-resident;
 - (b) the number of vacancies to be filled on the Board;
 - (c) the time frame and manner in which the ballot must be returned; and
 - (d) if more than one non-resident has been nominated, that only one (1) non-resident may be elected to the Board and that members should therefor only cast a vote in respect of one (1) non-resident member.
 - (e) any nominees with a registrations sanction, must disclose the registration sanction.
50. Only members in good standing are eligible to vote and each member shall have one (1) vote in an election of Directors.
51. A ballot shall not be considered a valid vote unless it is completed and returned in the manner directed by the Board by no later than twelve o'clock noon on the second business day preceding the date of the annual general meeting.
52. A scrutineer shall be appointed by the Secretary and shall be responsible, in accordance with a process established by the Board, to determine the number of votes cast for each

nominated member and shall draw up a report in writing showing in alphabetical order, in such numbers as are required to fill the vacancies on the Board, the names of the members who have received the largest number of votes and shall turn the results over to the Secretary for safekeeping until they are presented to the Chair at the annual general meeting. Provided that if two (2) or more non-residents received votes in such numbers that would entitle them to inclusion in the scrutineer's report only the non-resident member who received the largest number of votes among the non-residents, shall be included in the scrutineer's report.

53. If the scrutineer, by reason of an equality of votes cast in favour of two (2) or more nominees, is unable to complete the total list of members elected to the Board, the scrutineer shall advise the Secretary accordingly. In that case, the Secretary shall arrange for the scrutineer or, if the appointed scrutineer is unavailable, an alternate scrutineer, to attend the annual general meeting to oversee a vote conducted by a ballot of the members present at the annual general meeting to determine which of such nominees will be elected to the Board. Upon completion of such a vote, the scrutineer will complete the list of the members elected to the Board accordingly.
54. The list of those members elected to the Board, prepared and signed by the scrutineer, will be final and conclusive as to the election of those members to the Board, notwithstanding any irregularity or informality or any accidental omission to supply a ballot to, or the non-receipt of a ballot by, any member, whether within the prescribed time or otherwise.
55. The Chair shall declare at the annual general meeting the names of those elected or acclaimed to the Board and of the public representatives appointed to the Board. If the names of the public representatives have not been confirmed at the time of the annual meeting, those names shall be provided to the membership as soon as possible thereafter.
56. Members elected or acclaimed to the Board assume office as Directors immediately at the conclusion of the annual general meeting following the election.
57.
 - (a) Upon the *Act* coming into force, the persons serving as Directors under the *Former Act* are appointed as Directors who shall serve for the terms set out in the *Act*.
 - (b) Subject to Subsection 57 (e) other than those Directors appointed pursuant to Subsection 57(a), all Directors shall be elected or acclaimed to the Board for terms of three (3) years;
 - (c) Subject to Subsection 57 (e) Directors shall be eligible for re-election, acclamation, or appointment to the Board provided that no Director shall serve on the Board for more than two (2) consecutive terms;
 - (d) Directors who have served as Directors for two (2) consecutive terms are not eligible for re-election, acclamation, or re-appointment until four (4) years have passed since the end of their last consecutive term; and
 - (e) Notwithstanding Subsection 57(b), if the term of a Director who is serving as an officer pursuant to Subsections 69-70, is set to expire, that Director's term will be

extended until they complete their officer role(s) including Secretary, Treasurer, Secretary/Treasurer, Vice Chair or Chair, except if they have vacated their position in accordance with Section 65.

PUBLIC REPRESENTATIVES ON THE BOARD

58. There shall be no fewer than one (1) and no more than two (2) public representatives on the Board.
59. The Board will appoint a committee which, in the first three (3) years following the *Act* coming into force, will be comprised of one (1) Board member from each legacy body, to provide recommendations to the Board regarding the appointment of public representatives to the Board. Thereafter, the Board will appoint a committee without regard to the appointee's legacy affiliation.
60. The Board shall approve a public representative application form to be completed by each person who seeks appointment as a public representative of the Board.
61. The committee appointed under Section 59 must:
 - (a) publicly advertise to invite expressions of interest in service as a public representative on the Board;
 - (b) make available the Board-approved application form to persons interested in appointment as a public representative;
 - (c) consider all submitted applications and conduct an interview process to nominate potential public representatives for the Board approval;
 - (d) ensure that nominated public representatives meet all criteria required by the Board, including complying with all of the following:
 - (i) they are not, and never have been, a member, candidate or student of CPA Nova Scotia, CGANS, CMANS or ICANS and at no point authorised to use a protected designation;
 - (ii) they are able and willing to serve fairly, impartially and in the public interest;
 - (iii) they are able to devote appropriate time and attention to the role of public representative;
 - (iv) they are willing to contribute to the attainment of the purposes of CPA Nova Scotia; and
 - (v) they are not an undischarged bankrupt under the *Bankruptcy and Insolvency Act*.
62. The Board must consider all nominated persons recommended by the committee and shall appoint one (1) public representative to the Board.

63. A public representative shall be appointed for a term of two (2) years.
64. A public representative on the Board whose term has expired, or is about to expire, shall be eligible for reappointment provided that no public representative will be eligible to serve on the Board for more than two (2) terms.

VACANCY ON THE BOARD

65. A Director shall be considered to have vacated that position if:
- (a) the Director resigns from office;
 - (b) the Director's registration as a member is revoked;
 - (c) the Director's registration as a member has been suspended;
 - (d) the Director has been subjected to a registration sanction;
 - (e) the Director has been subject to a practice restriction through the practice inspection process;
 - (f) the Board passes a special resolution that the Director failed to comply with the *Act*, the *By-Laws*, or policies of CPA Nova Scotia, including those policies governing attendance at meetings, or that the Director's conduct, in the opinion of the Board, has brought the reputation of CPA Nova Scotia into disrepute;
 - (g) a court or physician makes a determination of mental incapacity or incompetence regarding the Director;
 - (h) the Director is an undischarged bankrupt under the *Bankruptcy and Insolvency Act*;
or
 - (i) the Director dies.
66. Notwithstanding Section 61, if the position held by a public representative becomes vacant, the Board may select a replacement public representative from among those who have previously indicated an interest in serving and have agreed to serve and shall thereafter appoint a replacement public representative which appointment shall be for a two (2) year term.
67. If the position held by a Director has been vacated, the Board may appoint another member, in good standing, to hold office for the unexpired portion of the term provided that if the Director vacating this position was appointed to the Board pursuant to the *Former Act* the Board shall replace the Director with a member holding the same legacy designation as the vacating Director.
68. A vacancy on the Board does not impair the power of the remaining members of the Board to act.

OFFICERS OF THE BOARD

69. The following shall be the officers of the Board:
- (a) Chair
 - (b) Vice-Chair
 - (c) Secretary
 - (d) Treasurer
70. The Board shall elect a Chair, a Vice-Chair, a Secretary and a Treasurer from among the Directors to hold office for a one (1) year term. The Board may elect the same person to hold both the offices of Secretary and Treasurer. The Chair, Vice-Chair, Secretary and Treasurer may be re-elected to their office by the Board.
71. If an officer ceases to be a Director for any reason or becomes subject to a suspension of registration, he or she shall automatically cease to be an officer.
72. If an officer ceases to hold office before his or her term expires, the Board may elect a Director to fill such vacancy for the unexpired portion of the term.
73. The Chair of the Board shall:
- (a) preside at all meetings of the Board and at such meetings shall be entitled to participate in all discussions and to vote;
 - (b) report to each meeting of the Board concerning the operation of CPA Nova Scotia;
 - (c) preside at all annual general meetings and special meetings;
 - (d) call an annual general meeting or special meeting of CPA Nova Scotia;
 - (e) be the official representative of CPA Nova Scotia along with the Chief Executive Officer;
 - (f) have all powers necessary or desirable to enable the carrying out of the duties of office effectively; and
 - (g) perform such other duties and exercise such other powers as set out in the *Act* or the *By-Laws*, or as the Board may from time to time direct.
74. The Vice-Chair shall:
- (a) assist the Chair of the Board;

- (b) be vested with all the powers and shall perform all the duties of the Chair in the absence, disability, or refusal to act of the Chair;
- (c) serve as chair of the Audit Committee; and
- (d) perform such other duties and exercise such other powers as set out in the *Act* or the By-Laws, or as the Board may from time to time direct.

75. The Secretary shall:

- (a) ensure that notice of all meetings of the Board as required by these By-Laws is prepared and distributed;
- (b) be responsible for all correspondence to and from the Board;
- (c) be responsible for coordinating all elections of Directors;
- (d) keep or cause to be kept minutes of all meetings of the Board and of all meetings of members of CPA Nova Scotia;
- (e) keep or cause to be kept a copy of the *Act* and the By-Laws, and any and all amendments thereto;
- (f) keep or cause to be kept a copy of all minutes, records, Board-approved policies, and documents of CPA Nova Scotia;
- (g) keep or cause to be kept the CPA Nova Scotia seal;
- (h) ensure that an attendance record of those in attendance at all Board meetings is kept; and
- (i) perform such other duties and exercise such other powers as set out in the *Act* or the By-Laws, or as the Board may from time to time direct.

76. The Treasurer shall:

- (a) provide updates at each Board meeting regarding the financial affairs of CPA Nova Scotia;
- (b) obtain and present to the Board a report on the results of the yearly operations of CPA Nova Scotia, and such other financial reports as the Board may from time to time require;
- (c) collaborate with the Chief Executive Officer regarding the preparation and presentation to the Board of the operating budget of CPA Nova Scotia;
- (d) keep or cause to be kept full and accurate books of account in which shall be recorded all receipts and disbursements of CPA Nova Scotia and, under the direction of the

Board, shall control the deposit of money, the safekeeping of securities and the disbursements of the funds of CPA Nova Scotia;

- (e) collaborate with the Chief Executive Officer regarding the investment of surplus cash, as authorized by the Board in keeping with the Board's investment policy;
- (f) ensure that the records of CPA Nova Scotia are audited on an annual basis and present the results of the annual audit to the Board;
- (g) serve on the Audit Committee; and
- (h) perform such other duties and exercise such other powers as set out in the Act or the By-Laws, or as the Board may from time to time direct.

BOARD MEETINGS

- 77. Meetings of the Board shall be held at least once in each quarter at such times and places as the Chair shall determine.
- 78. Meetings of the Board may be held in person, or by means of such telephone, electronic or other communications facilities that will permit all persons participating in the meeting to communicate with each other.
- 79. A meeting of the Board shall be called at the direction of the Chair or of one-third (1/3) of the Directors.
- 80. Subject to Section 81, notice of any meeting of the Board shall be given to all Directors at least seven (7) days prior to the meeting.
- 81. A meeting of the Board on shorter notice may be convened with the consent of seventy-five per cent (75%) of the Directors, or, if seventy-five per cent (75%) of the Directors are present at a meeting, the requirement for notice is automatically waived.
- 82. The accidental omission to give notice to any Director, or the failure of any Director to receive such notice shall not invalidate any decision made or resolution passed at any such meeting.
- 83. A majority of the elected or appointed Directors constitutes a quorum.
- 84. No business shall be conducted at any meeting of the Board unless a quorum is present. When a quorum is not present, the meeting of the Board shall be adjourned to a time and place as may be decided by the Chair.
- 85. A meeting of the Board at which a quorum is present shall be competent to exercise all or any of the authority, powers, and discretions vested in or exercisable by the Board generally.

86. Subject to Section 87, the Chief Executive Officer and such other person as the Board requests shall attend each Board meeting in an *ex officio* capacity, with no right to vote.
87. The Chair may at any time require a meeting, or a portion of a meeting, to be held *in camera*, and require that the Chief Executive Officer and any other non-Directors attending the meeting withdraw from any *in camera* sessions of the Board.

VOTING AT BOARD MEETINGS

88. Each Director, including the Chair, shall have one (1) vote. Directors may not vote by proxy. In the event of a tie vote, a motion shall be deemed defeated. Directors shall abide by any Conflict of Interest Policy prescribed by the Board.
89. Unless otherwise provided in the *Act* or the By-Laws, every question arising at any meeting of the Board shall be decided by a majority of votes cast.
90. A declaration by the Chair that a motion has been carried or lost is sufficient unless a poll is demanded by at least one-half of the Directors present at or participating in the meeting. If a poll is demanded the Chair will decide how the poll will be conducted.

MINUTES

91. Minutes shall be kept of all meetings of the Board. The minutes shall indicate, without limitation, the names of the persons present at the meeting, a list of all proposed resolutions and the result of the proposed resolutions.

REMUNERATION AND EXPENSES

92. The Board may provide for the remuneration of Directors and Officers and may make policies governing such remuneration.
93. Directors and members of committees of the Board shall be paid their reasonable out of pocket expenses of attending meetings of the Board and its committees and of conducting the affairs of CPA Nova Scotia. The Board may establish policies concerning the payment of such expenses.

COMMITTEES OF THE BOARD

94. The following committees are established as standing committees of the Board:
 - (a) Executive Committee
 - (b) Complaints Committee
 - (c) Complaints Review Committee
 - (d) Discipline Committee
 - (e) Fitness to Practice Committee

- (f) Registration Committee
 - (g) Registration Appeals Committee
 - (h) Practice Inspection Committee
 - (i) Public Accounting Licensing Committee
 - (j) Professional Development Committee
 - (k) Audit Committee
95. The Board may appoint one or more other committees, and delegate to any such committee any of the powers of the Board. Any committee so formed shall, in the exercise of the powers so delegated, conform with any requirements that may be imposed by the Board.

APPOINTMENT OF COMMITTEE MEMBERS AND VACANCY

96. The Board shall appoint members in good standing who are not undischarged bankrupts under the *Bankruptcy and Insolvency Act*, to serve as members of each committee in accordance with the *Act*, and the By-Laws and may appoint persons who are not Directors to any committee other than those committees established pursuant to Sections 59 and 124.
97. The Chair shall present a proposal to the Board with respect to the composition of each Board committee, for the Board's approval.
98. For the first five (5) years following the *Act* coming into force, the Board shall strive to include equal representation of legacy members on committees, where the Board determines that it best serves the public interest.
99. Except as otherwise expressly provided in the *Act* or the By-Laws, the Board may from time to time appoint additional member(s) in good standing to any committee.
100. The Board may appoint public representatives to committees and prior to doing so shall make the Board approved application form available to persons interested in appointment as a public representative and shall consider all submitted applications and may conduct an interview process to appoint potential public representatives to committees.
101. The Board shall ensure that each person appointed as a public representative meets all criteria required by the Board, including complying with all of the following:
- (a) they are not, and never have been, a member, candidate or student of CPA Nova Scotia, CGANS, CMANS or ICANS and at no point authorised to use a protected designation;
 - (b) they are able and willing to serve fairly, impartially and in the public interest;

- (c) they are able to devote appropriate time and attention to the role of public representative;
 - (d) they are willing to contribute to the attainment of the purposes of CPA Nova Scotia; and
 - (e) they are not an undischarged bankrupt under the *Bankruptcy and Insolvency Act*.
102. The Board may rescind the appointment of any individual to any committee if the individual fails to meet or fails to continue to meet the requirements set out in Section 101.
103. Subject to the provisions of the By-Laws and except as otherwise expressly provided in the *Act* or the By-Laws, a committee member shall hold office for a term as prescribed by the Board at the time of appointment. Committee members are eligible for reappointment by the Board.
104. A member of a committee may at any time give notice in writing to the chair of the committee that the member wishes to resign.
105. A committee member's office shall automatically become vacant on:
- (a) the acceptance of the committee member's resignation by the chair;
 - (b) the Board passing a resolution that the committee member be removed from the committee because the committee member has failed to comply with the *Act*, the By-Laws, or policies of CPA Nova Scotia, including those policies governing attendance at meetings, or that the member's conduct, in the opinion of the Board, has brought the reputation of CPA Nova Scotia into disrepute;
 - (c) in the case of a member, when the member ceases to be registered with CPA Nova Scotia, or is subject to a suspension of registration;
 - (d) the determination by a court or a physician that the committee member is incompetent;
 - (e) the committee member becoming an undischarged bankrupt under the *Bankruptcy and Insolvency Act*; or
 - (f) the death of the committee member.
106. No vacancy on a committee impairs the right of the remaining committee members to act.
107. The absence, inability to act, or failure to appoint a public representative does not impair the ability of the committee to act.

COMMITTEE MEETINGS AND VOTING

108. A committee of the Board shall meet as required, but at least one (1) time per year.

109. Except where otherwise expressly provided in the *Act* or the By-Laws, meetings of committees shall be held, on reasonable notice, at such times and places as the chair of the committee shall from time to time determine, including by means of such telephone, electronic or other communication facilities that will permit all persons participating in the meeting to communicate with each other.
110. Except where otherwise expressly provided in the *Act* or the By-Laws, the accidental omission to give notice of a meeting to any committee member, or the failure of any committee member to receive such notice, shall not invalidate any decision made by the committee at any such meeting.
111. Unless otherwise determined by the Board, a Board committee shall have the power to fix its quorum at not less than a majority of its members and to determine and regulate its standard operating procedure.
112. No business shall be conducted at any committee meeting unless a quorum is present. When a quorum is not present, the committee meeting shall be adjourned to a time and place as may be decided by the committee's chair.
113. Except where otherwise expressly provided in the *Act* or the By-Laws, a meeting of the committee at which a quorum is present shall be competent to exercise all or any of the authority, powers and discretions vested in, or exercisable by, the committee generally.
114. Every committee member present at a meeting shall be entitled to one (1) vote.
115. Decisions shall be made on the basis of a simple majority vote of the members present at the meeting.
116. Minutes shall be kept of all committee meetings and shall be provided to the Chief Executive Officer or to such other person as the Chief Executive Officer may direct. The minutes shall indicate, without limitation, the names of the persons present at the meeting, a list of all proposed resolutions and the result of the proposed resolutions.

PANELS

117. A decision of a panel of a committee appointed in accordance with the By-Laws constitutes the decision of the committee.

REPORTING TO THE BOARD

118. The chair of each committee shall submit a report in writing to the Board at least once a year, or such other times as the Board may require, on its activities and whether the committee has conducted business.

ASSISTANCE TO COMMITTEES

119. The Chief Executive Officer or their delegate or delegates shall provide support to the committees and may attend meetings of all committees but shall not have a vote on matters addressed by the committees.

CONFLICT OF INTEREST

120. Notwithstanding that a person may have been appointed by the Board to be a member of a committee, where that person has a conflict of interest or is not available to participate in the committee's decision's related to a matter before the committee, that person shall not be considered a member of the committee for the purposes of the committee's decisions related to that matter.

DISCLOSURE OF INFORMATION RECEIVED BY COMMITTEE

121. Notwithstanding Sections 64 or 65 of the *Act*, a committee may, in addition to any other authority granted in these By-Laws, disclose, with or without a request for disclosure, information and documents received by the committee, and the committee's decision, to the Chief Executive Officer who may in turn disclose the information to;
- (a) the Board or other committees of CPA Nova Scotia, to the extent that such information relates to the mandate or work of the Board or committee; or
 - (b) another regulatory body in which the registrant or registered firm is a member, candidate or student, or in which the organization is registered or by which the individual or organization is regulated or registered or seeks to become regulated or registered.
122. A committee may make a report to the Chief Executive Officer recommending that the Chief Executive Officer refer the subject matter of the report to the chair of the Complaints Committee if:
- (a) information arising from a matter under the consideration of the committee raises an appearance of professional misconduct, conduct unbecoming, professional incompetence or incapacity; or
 - (b) a registrant or registered firm fails to comply with a decision of the committee.

Such a referral by the Chief Executive Officer must be addressed by the chair of the Complaints Committee in the same manner as any other complaint received by the chair of the Complaints Committee.

AUDIT COMMITTEE

123. The Audit Committee shall be comprised of the Vice Chair, the Treasurer, one (1) public representative who is a Director and such other members as the Board determines and shall exercise such powers and duties as are determined by the Board from time to time.

EXECUTIVE COMMITTEE

124. There shall be an Executive Committee of the Board comprised of the Officers.
125. The Executive Committee shall:
 - (a) on behalf of the Board, manage the affairs of CPA Nova Scotia between meetings of the Board;
 - (b) review the By-Laws of CPA Nova Scotia and make recommendations to the Board;
 - (c) ensure every new Director receives orientation to CPA Nova Scotia and the Board with emphasis on the Director's role and responsibilities;
 - (d) provide a quarterly report to the Board on the Executive Committee's activities;
 - (e) report on any other matters assigned by the Board; and
 - (f) exercise such other powers and duties as are determined by the Board from time to time.

CHIEF EXECUTIVE OFFICER

126. The Board will provide for the appointment and compensation of a Chief Executive Officer whose title shall be "President and Chief Executive Officer".
127. There shall be a job description for the position of Chief Executive Officer which shall be approved by the Board.
128. The Board will annually coordinate a performance review of the Chief Executive Officer.
129. Subject to policies established by the Board, the By-Laws, and the provisions of the *Act*, the Chief Executive Officer shall:
 - (a) be responsible to the Board for the day-to-day business of CPA Nova Scotia, including for the planning, organization and control of all aspects of the operation of CPA Nova Scotia;
 - (b) be responsible for carrying out such policies that the Board may establish from time to time;
 - (c) be responsible for the selection, hiring, management and dismissal of employees, and setting their terms of employment and remuneration;
 - (d) arrange for training and education of the Directors as directed by the Executive Committee;
 - (e) be the official representative of CPA Nova Scotia along with the Chair of the Board;

- (f) have the powers and duties which generally pertain to the role of Chief Executive Officer and as conferred by the *Act*, the By-Laws and the Board;
- (g) perform such other duties as required under the *Act*, the By-Laws or as determined by the Board.

MEETINGS OF MEMBERS

130. An annual general meeting of members shall be held each calendar year at such place in Nova Scotia and at such time as the Board may determine, provided that the annual general meeting shall be held no more than fifteen (15) months after the preceding annual general meeting. At each annual general meeting of members, the following items of business shall be dealt with:
- (a) Minutes of the preceding general meeting;
 - (b) Consideration of the annual reports of the Directors and Officers;
 - (c) Consideration of the reports of committees;
 - (d) Consideration of the annual financial statements;
 - (e) Consideration of the budget for the ensuing year;
 - (f) Report on the election of Directors for the ensuing year;
 - (g) Any other business provided that notice thereof was included in the notice to members issued pursuant to Section 133; and
 - (h) Appointment of auditors.
131. A special meeting of members may be called at any time by the Chair, or by requisition to the Chair signed by fifty (50) members in good standing.
132. No business other than that specified in the notice shall be brought before a special meeting.
133. Notice of an annual general meeting or special meeting shall be sent to each member in good standing, by ordinary mail, e-mail, facsimile or any other medium of communication approved by the Board, to the member's contact information as registered with CPA Nova Scotia, not less than fourteen (14) days before the date of such meeting.
134. The notices shall be in writing and shall state the day, hour and place of the meeting as well as the general nature of the business to be transacted.
135. Failure to receive such notice, for any reason whatsoever, including accidental omission to send such notice to any members entitled to such notice, shall not invalidate the notice nor invalidate the meeting or make void any proceedings taken at the meeting.

136. Quorum for any meeting of members is twenty-five (25) members in good standing, personally present. If quorum is not met within one (1) hour of the time scheduled for the commencement of the meeting, then:
- (a) in the case of the annual general meeting, the meeting is adjourned to the date, time and location fixed by the majority of members in good standing, present, at which rescheduled meeting the members in good standing then present form a quorum; and
 - (b) in the case of a special meeting, the meeting is dissolved.

VOTING

137. At each annual general meeting of members and all special meetings of members:
- (a) only members in good standing may vote and each member shall have one (1) vote.
 - (b) subject to the requirements of the *Act*, a resolution put to a vote is determined by the majority of votes.
 - (c) a resolution put to a vote shall be decided by a show of hands, unless a poll is (before or on the declaration of the result of a show of hands) demanded by the Chair or by a member.
 - (d) when a poll is demanded, it shall be taken in such manner and at such time and place as the Chair directs.
 - (e) the demand of a poll shall not prevent the continuance of a meeting for the transaction of any business other than the question on which a poll has been demanded.
138. Any business of CPA Nova Scotia which requires approval by the members may be voted on through an electronic voting process. Rules for the voting process including the method upon which the electronic ballot is to be identified and counted, shall be approved by the Board.
139. A declaration by the Chair that a motion has been carried or lost, shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour or against such motion.

PROCEDURE FOR MEETINGS

140. Any question of procedure at any meeting of the Board, members of CPA Nova Scotia, or a committee, for which provision has not been made in these By-Laws shall be determined by the chair of the meeting in accordance with "Robert's Rules of Order", most recent edition.

THE SEAL

141. CPA Nova Scotia shall have a seal upon which the name of CPA Nova Scotia shall be engraved and which shall be adopted and may be changed by resolution of the Board. The seal shall be affixed only pursuant to the direction of the Board and shall be attested by the signatures of two (2) Directors, except that for the purpose of certifying documents or proceedings of CPA Nova Scotia, the seal may be affixed by any one (1) Director.

EXECUTION OF DOCUMENTS

142. Unless the *Act* or these By-Laws require otherwise, the Board shall identify documents to be executed on behalf of CPA Nova Scotia by the Chair, or otherwise as prescribed by resolution of the Board.

VALIDITY OF ACTS AND DECISIONS

143. All acts performed or decisions made at any meeting of the Board or a committee of the Board shall, notwithstanding that it is afterwards discovered that there was some defect in the appointment of a Director or a committee member or that they or any of them were disqualified, be as valid as if every person had been duly appointed and was qualified.

INDEMNIFICATION

144. Every director, officer, employee and member of a committee of CPA Nova Scotia, their respective heirs, executors and administrators, estate and effects shall at all times be indemnified and saved harmless out of the funds of CPA Nova Scotia from and against all costs, charges and expenses whatsoever that are sustained or incurred in or about any action, suit or proceeding that is brought, commenced or prosecuted against that person in respect of any act, deed, matter, or thing whatsoever made, done or permitted by such person, in or about the execution of the duties of office or, in case of employees of CPA Nova Scotia, employment and from and against all other costs, charges and expenses that are sustained or incurred in or about or in relation to the affairs thereof, except such costs, charges or expenses as are occasioned by that person's own willful neglect or willful default.

PART 3: REGISTRATION AND USE OF DESIGNATION**REGISTER**

145. The register of individuals maintained by the Chief Executive Officer pursuant to Section 21 of the *Act* shall include the following information, if applicable, in respect of each registrant:
- (a) the name of the registrant;
 - (b) the date of entry of the registrant's name in the Register;
 - (c) the registrant's business name and address;

- (d) the registrant's business phone number and email address;
 - (e) the registrant's designation, if any;
 - (f) the date the registrant became registered with a legacy body, if applicable;
 - (g) the registration category of the registrant;
 - (h) the registrant's practice certifications, if any;
 - (i) the registrant's current registration status;
 - (j) all restrictions and conditions imposed on the registrant; and
 - (k) such further particulars as may be directed by the Board.
146. The register of registered firms maintained by the Chief Executive Officer pursuant to Section 21 of the *Act* shall include:
- (a) the name of the registered firm and any approved practice name or names;
 - (b) the registration category of the registered firm;
 - (c) the firm's current registration status;
 - (d) the mailing address of the registered firm;
 - (e) electronic mail address(es) of the registered firm;
 - (f) the name and mailing address of the personal representative appointed by the registered firm:
 - (g) all restrictions and conditions imposed on the registered firm; and
 - (h) such further particulars as may be directed by the Board.
147. Every registrant, registered firm and personal representative shall provide the following contact information to the Chief Executive Officer and shall advise the Chief Executive Officer promptly of any changes to the contact information for the registrant or registered firm or personal representative:
- (a) In the case of a registrant and personal representative:
 - (i) the registrant's and personal representative's home address;
 - (ii) the registrant's and personal representative's personal telephone number(s);
 - (iii) the registrant's and personal representative's business address, business telephone number(s), business facsimile number and business title;

- (iv) the registrant's and personal representative's electronic mail address(es); and
- (b) In the case of registered firms:
 - (i) the street address for every practising office of the registered firm; and
 - (ii) the registered firm's business address, business telephone number(s), and business facsimile number,

and in the absence of written notice of change from the registrant or registered firm, CPA Nova Scotia may rely on the most recent contact information provided to the Chief Executive Officer.

148. Unless otherwise provided herein, any notice required to be served or given under these By-Laws shall be effectively served or given if posted by regular mail and addressed to the registrant or in the case of a registered firm to the personal representative's most recent business address which appears on the Register of Members or Registered Firms or in the absence of a business address to the registrant's residential address.
149. The Chief Executive Officer shall remove a registrant's or registered firm's name from the Register if:
- (a) a suspension imposed under Section 30 of the *Act* has been in effect for twelve (12) months;
 - (b) the Registration Committee or the Discipline Committee accepts the registrant's application to resign from the register;
 - (c) a CPA Nova Scotia committee, having authority to do so, orders that the registration of a registrant or registered firm be revoked; or
 - (d) the registrant's or registered firm's registration has been revoked pursuant to any provision of these By-laws.
150. The Chief Executive Officer shall revoke a registrant's or registered firm's registration and remove the name from the Register if:
- (a) the registrant dies; or
 - (b) a registered firm is removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies pursuant to s. 136 or s. 137 of the *Companies Act*.
151. The Chief Executive Officer shall remove a registrant's or registered firm's name from a registration category if the registrant or registered firm has been registered in a new or alternate registration category.

REGISTRATION CATEGORIES

152. In approving the registration or renewing the registration of any individual or organization, the Chief Executive Officer, the Registration Committee, or the Registration Appeals Committee (as applicable) must determine the registration category in which the individual or organization qualifies for registration.
153. CPA Nova Scotia shall have the following registration categories for individuals:
- (a) Member;
 - (b) Student;
 - (c) Candidate;
 - (d) Honorary CPA; and
 - (e) such other categories as the Board may from time to time approve.
154. CPA Nova Scotia shall have the following registration categories for registered firms:
- (a) Professional Corporations;
 - (b) Limited Liability Partnerships;
 - (c) Partnerships;
 - (d) Sole Proprietorships; and
 - (e) such other categories as the Board may from time to time approve.

CANDIDATES AND STUDENTS

155. To be registered as a student an individual must be registered with the CPA Prerequisite Education Program (PREP) as delivered by the CPA Atlantic School of Business but must not be registered in the Advanced Accounting and Finance Certificate (ACAF) program and must meet the requirements in the *Act* and By-Laws for registration as a student.
156. To be registered as a candidate an individual must be registered with the CPA Professional Education Program (PEP) as delivered by the CPA Atlantic School of Business and meet the requirements in the *Act* and By-Laws for registration as a candidate.
157. Students and candidates are not members of CPA Nova Scotia and have none of the rights associated with registration as a member, except that students and candidates shall be entitled to receive any copies of any regular bulletins or publications issued by CPA Nova Scotia.

MEMBERS

158. Individuals must meet the requirements in the *Act* and the By-Laws for registration as a CPA Nova Scotia member.
159. Notwithstanding Section 158, the Chief Executive Officer shall initially register as members all individuals who on the day that the *Act* came into force were members of a legacy body and entitled to use a legacy designation.
160. Members shall be those individuals whose names are entered in the Register as members.
161. All members shall be entitled to receive copies of any regular bulletins or publications issued by CPA Nova Scotia.
162. Members in good standing shall be entitled to full membership rights, including:
 - (a) notice of meetings of CPA Nova Scotia members;
 - (b) the right to vote on resolutions put to a vote of members;
 - (c) the right to be nominated to hold office as a Director or officer;
 - (d) upon election or appointment, to hold office as a Director or officer;
 - (e) to nominate persons to hold office as a Director;
 - (f) upon election or appointment, to serve on committees of CPA Nova Scotia; and
 - (g) the right to vote in the election of Directors.

FELLOW OF THE CHARTERED PROFESSIONAL ACCOUNTANTS

163. Subject to Section 164, Fellows of the Chartered Professional Accountants shall be those members who are appointed by the Board by special resolution.
164. Any member, who is entitled by an extra-provincial regulatory body to use the Fellow of the Chartered Professional Accountants designation may use that designation as long as the extra-provincial regulatory body permits the member to use the designation and as long as the member remains a member in good standing of the extra-provincial regulatory body that granted the individual the right to use the designation.
165. The Board may establish policies with respect to the appointment of members in good standing as Fellow of the Chartered Professional Accountants and for the suspension, revocation, and reinstatement of the Fellow of the Chartered Professional Accountants designation.
166. Fellows of the Chartered Professional Accountants are members and are entitled to all rights, and subject to all obligations, of members.

HONORARY CPA

167. The Board may establish a policy with respect to the appointment of persons as an Honorary CPA and may, by special resolution, confer an Honorary CPA, on and direct the Chief Executive Officer to register as such, any person who has:
- (a) been nominated to receive the Honorary CPA distinction; and
 - (b) rendered conspicuous service to CPA Nova Scotia;
 - (c) enhanced the profession through exceptional efforts; or
 - (d) made a creditable contribution of new knowledge to the profession.
168. Honorary CPAs are not members of CPA Nova Scotia and have none of the rights associated with registration as a member, except that honorary CPAs shall be entitled to receive any copies of regular bulletins or publications issued by CPA Nova Scotia.
169. Honorary CPAs are not permitted to use the designation “Chartered Professional Accountant” or “CPA”, but are permitted to use the designation “Honorary Chartered Professional Accountant” or “CPA (Hon)”.
170. In addition to the powers of the Chief Executive Officer and committees of CPA Nova Scotia in the Act and By-Laws to suspend or cancel an Honorary CPA’s registration, the Board may cancel the registration of an Honorary CPA by special resolution.

REGISTRATION COMMITTEE

171. The Registration Committee shall consist of at least nine (9) members and at least one (1) public representatives appointed by the Board.
172. The Board shall appoint a vice-chair of the Registration Committee, who shall act as chair in the absence of the chair.
173. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Registration Committee to act as chair of the Committee.
174. The Registration Committee shall have the power to:
- (a) prescribe the form of application in respect of any application process set out in these By-laws;
 - (b) prescribe the range of documents, certificates, undertakings or other information that must be submitted in support of any application process set out in these By-laws;
 - (c) approve, with or without conditions or restrictions, or reject all applications for registration, renewal of registration or reinstatement of registration as a member,

candidate or student including the power to inquire into the competence and good character and educational suitability of each applicant;

- (d) approve, with or without conditions or restrictions, or reject all applications for registration, renewal of registration, or reinstatement of registration, as a registered firm;
 - (e) approve, with or without conditions or restrictions, or reject all applications for approval or renewal of approval of practice names;
 - (f) as stipulated in Subsection 26(2) of the *Act*, impose conditions or restrictions on an individual's or firm's registration on such terms and for such period of time as the Registration Committee considers to be in the public interest;
 - (g) prohibit a member from practicing public accounting;
 - (h) approve or reject all applications for certification as a specialist in a specialty area;
 - (i) approve or reject or approve subject to conditions or restrictions all applications submitted in respect of existing or proposed pre-approved training offices; and
 - (j) hear requests from registrants for consideration of special circumstances affecting registration status.
175. The Registration Committee may establish such application processes as it believes are necessary to permit a reasonable evaluation of each applicant's competence and suitability for registration.
176. Notwithstanding any requirement set out in these By-laws, the Registration Committee, with the approval of the Board, may waive any of the requirements for registration set out in the By-Laws for either of the following reasons:
- (a) it is required by law; or
 - (b) it is consistent with the objects and purpose of CPA Nova Scotia, and the Registration Committee considers it appropriate.

APPLICATIONS FOR REGISTRATION, RENEWAL OF REGISTRATION AND REINSTATEMENT

177. Every applicant for registration in CPA Nova Scotia shall submit to the Registration Committee the prescribed application form together with the prescribed documents, undertakings, information, fees and applicable taxes for the registration category in which the applicant seeks registration, renewal of registration or reinstatement of registration.

178. If an applicant for initial registration or reinstatement is a member, candidate or student of an extra-provincial regulatory body or another accounting body, the applicant shall provide the Registration Committee with certificates of standing from that body.
179. Every application for registration, renewal of registration or reinstatement which complies with the requirements of the By-Laws shall be considered by the Registration Committee.
180. The Registration Committee may approve, reject or approve subject to conditions and restrictions each application for registration, renewal of registration or reinstatement of registration.
181. The Registration Committee will advise each individual and organization seeking registration, renewal of registration or reinstatement with CPA Nova Scotia of the Registration Committee's decision with respect to the application and will also advise the Chief Executive Officer of the decision. The Registration Committee will provide reasons for its decision to reject an application or approve it subject to conditions and restrictions.
182. The Chief Executive Officer shall register any individual or organization whose application for registration, renewal of registration or reinstatement is approved by the Registration Committee which registration shall be subject to any conditions or restrictions imposed by the Registration Committee.
183. A decision of the Registration Committee denying an application for registration, an application for renewal of registration, an application for reinstatement of registration, an application for a practice name approval, an application for the renewal of a practice name approval or approving an application with conditions or restrictions, and any suspension or suspension lifting conditions imposed by the Registration Committee may be appealed to the Registration Appeals Committee in accordance with the requirements of the By-Laws.
184. The Registration Committee will advise the Chief Executive Officer each time the Registration Committee suspends the registration of a member, candidate, student or registered firm and in respect of each suspension shall advise the Chief Executive Officer of the reason for, duration of, and steps required to lift the suspension.
185. The Registration Committee will advise the Chief Executive Officer each time the Registration Committee revokes the registration of a member, candidate, student or registered firm and in respect of each revocation shall advise the Chief Executive Officer of the reason for the revocation.

REGISTRATION AS STUDENTS OR CANDIDATES

186. Subject to Section 390, no person shall be registered as a student or candidate or have that registration status renewed or reinstated unless the person:
 - (a) meets the registration requirements prescribed by the Board and set out in the By-Laws;

- (b) undertakes to observe and comply with all By-Laws, all Board policies, and other procedures and guidelines of CPA Nova Scotia affecting him or her and undertakes to submit to a direction or request from CPA Nova Scotia and CPA ASB in all matters relating to the person's studies and examinations.
187. In addition to the requirements of Section 186, no person shall be registered, have their registration renewed or reinstated as a candidate unless:
- (a) in the case of a person who has been offered employment with or is employed under the pre-approved route by a pre-approved training office: as a result of such registration or renewal of registration or reinstatement of registration the total number of candidates employed in such pre-approved training office would not exceed the maximum number of candidates approved for that pre-approved training office (candidates who have completed the required period of practical experience and have attempted the Common Final Examination shall be excluded in determining the number of candidates permitted);
 - (b) in the case of a person who has registered under the experience verification model: the person agrees and undertakes to satisfy all of the requirements of Section 217.
188. The Board may, by resolution, prescribe the minimum educational or other requirements for registration as a candidate or student.

REQUIRED COURSE OF STUDY

189. The Board shall, by resolution, approve a course or courses of study for students and candidates. The required course of study shall be determined by the Board from time to time.
190. The Board shall, by resolution, stipulate the period of time in which a candidate or student must complete the course or courses of study approved by the Board.
191. Every candidate or student registered with CPA Nova Scotia shall successfully complete the required course or courses of study for that registration category within the time frame set by the Board.
192. The Chief Executive Officer may revoke the registration of any candidate or student who does not complete the required course of study within the time frame set by the Board.
193. The Board, by resolution, may adopt the policies and guidelines of CPA Canada with respect to student or candidate education as its own, except that the Board shall retain the power to vary such policies and guidelines as the Board deems appropriate by resolution.
194. The Board, by resolution, may approve the entering into arrangements with a post-secondary institution or other educational body for the establishment or delivery of the professional education programs or pre-professional education programs, and for the enrollment and training of students and candidates and the conduct and delivery of

examinations and may accredit that educational body's programs of study as fulfilling CPA Nova Scotia's required course of study for students or candidates.

EXAMINATIONS

195. CPA Nova Scotia shall hold or cause to be held such examinations as it deems necessary in each calendar year at such time and place as determined by the Board.
196. The Board adopts for use in Nova Scotia the examinations arranged and prepared by the Board of Examiners of CPA Canada as its required examinations for CPA PEP and the Common Final Examination.
197. Before being permitted to write the Common Final Examination, candidates must successfully complete the required course of study.
198. The Board may set a policy which limits the number of times that a candidate may attempt the Common Final Examination. Any candidate who does not successfully complete the examination within the required number of attempts shall be revoked from registration with CPA Nova Scotia and shall be eligible for reinstatement only upon satisfying the requirements for reinstatement of registration as established by the Registration Committee.

PRACTICAL EXPERIENCE

199. Every candidate registered with CPA Nova Scotia and CPA Atlantic School of Business shall, as a prerequisite to registration as a member in CPA Nova Scotia, complete a period of practical experience, at a pre-approved training office or through the experience verification model, in an amount, nature and within the time frame as required by the Board.
200. The Registration Committee may, in its sole discretion, determine whether or when any candidate has satisfied the period of practical experience required by the Board, such that the candidate is eligible to apply for admission to membership in CPA Nova Scotia.
201. The Board may establish a policy in relation to the recognition of prior experience towards the practical experience requirements where a candidate may have obtained relevant practical experience prior to registration.

PRE-APPROVED ROUTE

202. A candidate may register with CPA Nova Scotia and CPA Atlantic School of Business to complete the period of practical experience required by the Board with a pre-approved training office.
203. The Registration Committee shall consider for approval and shall approve as pre-approved training offices all training offices that were, on the day the *Act* came into force, legacy body or CPA ASB approved pre-approved training offices provided that the pre-approved training offices meets the requirements of Section 206 and all other pre-approved training

office requirements set out in these By-laws. An approval as a pre-approved training office shall be valid for five (5) years. Every pre-approved training office must apply to the Registration Committee for the renewal of its approval by submitting such documentation as may be prescribed by the Registration Committee within the time frame prescribed by the Registration Committee.

204. A member may apply for the approval as a pre-approved training office, or approval of a modification to an existing approval or renewal of an existing approval in respect of:

- (a) a practising office of a registered firm in which the member holds a direct or indirect proprietary interest,
- (b) an office in Nova Scotia of:
 - (i) a corporation or other business organization, or a unit or division thereof; or
 - (ii) a department, office or division of the federal, provincial or municipal government, or a crown corporation, agency, board or commission established under an enactment of laws of Canada or Nova Scotia,
- (c) an office of an accounting firm outside of Canada in which the member holds a direct or indirect proprietary interest; or
- (d) an office outside of Canada of:
 - (i) a corporation or other business organization, or a unit or division thereof; or
 - (ii) a department, division, corporation, agency, board or commission of a foreign government,

by delivering to the Registration Committee an application in the form required by the Registration Committee.

205. An application for approval as a pre-approved training office, or approval of a modification to an existing approval or the renewal of an existing approval must be accompanied by:

- (a) the completed application in the form prescribed by the Registration Committee together with the application fee; and
- (b) any documents or information specified in the application form or otherwise required by the By-Laws.

206. The Registration Committee may only approve an application referred to in Section 205 if:

- (a) the member making the application enters into an agreement with CPA Nova Scotia, in a form satisfactory to the Registration Committee, to assume responsibility for the supervision and training of candidates employed by the organization;

- (b) the proposed training office enters into an agreement with CPA Nova Scotia, in a form satisfactory to the Registration Committee to comply with any requirements and standards established by CPA Nova Scotia pertaining to the education and training of candidates and without limiting the generality of the foregoing:
 - (i) that each candidate will be:
 - a) supervised by an individual approved by CPA Nova Scotia and in accordance with CPA Nova Scotia guidelines; and
 - b) mentored by a member who has been approved as a mentor for that purpose by CPA Nova Scotia or its delegate; and
 - (ii) that the proposed training office will provide regular periodic and final reporting to CPA Atlantic School of Business and such periodic reporting and/or final reporting as CPA Nova Scotia may from time to time require on the amount, nature and time frame within which the candidate's practical experience and competencies established by the Board have been attained;
 - (iii) that the proposed training office will cooperate with any Registration Committee inspection or assessment as to whether the application to become a pre-approved training officer or any renewal thereof should be approved;
 - (iv) that the proposed training office will cooperate with any inspection or assessment undertaken at any time by or under the direction of the Registration Committee or the Practice Inspection Committee; and
 - (c) the Registration Committee is satisfied that the applicant and the proposed training office are competent and fit to provide education and training to candidates employed by the proposed training office.
207. The pre-approved training office shall advise the Registration Committee if the member who signed the agreement set out in Subsection 206(a) becomes unable or unwilling to continue to assume responsibility for the supervision and training of candidates in which case the pre-approved training office shall forthwith provide the Registration Committee with an agreement contemplated by Subsection 206(a) signed by another member who has a direct or indirect proprietary interest in the organization.
208. The pre-approved training office shall advise the Registration Committee if the organization is unable to provide the training as contemplated in Section 206.
209. The Registration Committee may reject an application for approval or modification to an existing approval and any renewal thereof as a pre-approved training office if:
- (a) pre-approval for the education and training of students has previously been rejected or revoked for an office of the organization;

- (b) CPA Nova Scotia or a legacy body has previously restricted the applicant's right to engage in the practice of public accounting; or
 - (c) the Registration Committee determines that it is in the public interest to do so.
- 210. The Registration Committee may approve an application for approval or renewal of an existing approval as a pre-approved training office or modification to an existing approval with or without conditions or restrictions. If the Registration Committee approves an application for approval or for the renewal of an existing approval as a pre-approved training office or modification to an existing approval, with or without conditions, the Registration Committee must specify the maximum number of candidates that may be employed in the office.
- 211. Every organization that is granted approval as a pre-approved training office, and every member who is responsible for the supervision and training of one (1) or more candidates, is responsible for giving practical experience and instruction to those candidates and ensuring that each candidate is afforded the opportunities necessary to enable the candidate to acquire the skill, knowledge and judgment of a chartered professional accountant.
- 212. Every pre-approved training office employing one (1) or more candidates and every member responsible for the supervision and training of one (1) or more candidates, shall maintain records showing:
 - (a) each candidate's term of employment;
 - (b) confirmation of the conduct of the periodic progress reviews as required by the Registration Committee; and
 - (c) if providing practical experience to practice public accounting, the candidate's chargeable hours in assurance services, audit engagements and taxation services.
- 213. The Registration Committee shall have the power to make whatever investigation it deems necessary, including an inspection of the books, records, processes and operations of the pre-approved training office, to satisfy itself that the organization is complying with the requirements of this By-Law, and the standards to be a pre-approved training office.
- 214. If the Registration Committee determines that it is in the public interest it may at any time:
 - (a) place conditions or restrictions on the pre-approved training office's approval as a pre-approved training office;
 - (b) revoke an organization's approval as a pre-approved training office;
 - (c) decrease the maximum number of candidates that may be employed in a pre-approved training office; and

- (d) place other conditions or limitations on the employment of candidates by a pre-approved training office.
215. The Registration Committee shall, prior to taking any action pursuant to Section 214, advise the pre-approved training office of the action which the Registration Committee intends to take and the reason for doing so and shall stipulate the action which the pre-approved training office must take and the time for doing so to avoid that result.
216. A decision of the Registration Committee denying an application for approval or a modification to an approval or renewal of approval as a pre-approved training office or revoking an organization's approval as a pre-approved training office may be appealed to the Registration Appeals Committee in accordance with the requirements of the By-Laws.

EXPERIENCE VERIFICATION MODEL

217. A candidate may register with CPA Nova Scotia and CPA Atlantic School of Business under the experience verification model, pursuant to which the candidate may complete the period of practical experience required by the Board in an organization that is not a pre-approved training office, provided that the candidate:
- (a) obtains appropriate experience that satisfies, as determined by the Registration Committee, the minimum practical experience requirements as established by the Board;
 - (b) arranges permission for site visits, by representatives of CPA Nova Scotia and as determined to be necessary by the Registration Committee, to the office of the candidate's employer for the purpose of supporting the Registration Committee's assessment of the candidate's experience against the practical experience requirements established by the Board;
 - (c) is supervised by an individual approved by CPA Nova Scotia and in accordance with CPA Nova Scotia guidelines;
 - (d) is mentored by a member who has been approved as a mentor for that purpose by CPA Nova Scotia or its delegate;
 - (e) authorizes the organization to provide regular periodic and final reporting to CPA Atlantic School of Business on the amount, nature and time frame within which the candidate's practical experience and competencies established by the Board have been attained; and
 - (f) provides to CPA Nova Scotia such regular periodic and final reporting as requested by CPA Nova Scotia with respect to the amount, nature and time frame within which the practical experience and competencies established by the Board have been attained.

REGISTRATION AS A MEMBER

218. Subject to Sections 159, 219, 220, 221, 239, 240, and 243 an applicant seeking registration as a member must be one of the following:

- (i) a candidate who, in the time frame prescribed by the Board, has fulfilled all of the educational, examination and practical experience requirements adopted or established by the Board;
- (ii) a member in good standing of an extra-provincial regulatory body; or
- (iii) a member in good standing of a body of professional accountants recognized by CPA Nova Scotia for registration purposes as possessing similar objects and standards of training attained through education and practical working experience equivalent to that required of applicants for admission by Subsection 218(i) and who shall satisfy all other requirements established by the Board including but not limited to the requirement that the applicant demonstrate to the Registration Committee's satisfaction that the applicant has attained a standard of education demonstrated through the successful completion of the applicable examinations, and attained the required experience by completing the practical working experience substantially equivalent to the admission requirements for candidates under Subsection 218(i).

and must meet the following requirements for registration:

- a) submission of evidence acceptable to the Registration Committee:
 - (i) of good character satisfactory to the Registration Committee;
 - (ii) that the applicant is a member in good standing in an extra-provincial regulatory body or other professional accountants body (if applicable);
 - (iii) that the applicant has no restrictions on the applicant's practice in a jurisdiction where the applicant is licensed or certified to practise that would restrict or prohibit the applicant's practice of chartered professional accounting;
 - (iv) that the applicant is not the subject of a registration sanction in any jurisdiction;
 - (v) that the applicant is not the subject of a criminal conviction nor has pleaded guilty to a criminal charge related to accounting work in any jurisdiction;
 - (vi) that the applicant has attained the post undergraduate education and examinations requirements of the professional accountants' body which is recognized by CPA Nova Scotia as substantially equivalent to the admissions requirements for candidates under Subsection 218(i) outside of a CPA Canada jurisdiction.

- (vii) that the applicant has completed practical working experience requirements of the professional accountants' body which is recognized by CPA Nova Scotia as substantially equivalent to the admissions requirements for candidates under Subsection 218(i) outside of a CPA Canada jurisdiction.
 - (viii) that the applicant has provided evidence of legal entitlement to work in a CPA Canada jurisdiction, or will provide evidence of legal entitlement to work in a CPA Canada jurisdiction within the first two years of membership.
- b) confirmation that the applicant does not have the status of a undischarged bankrupt under the *Bankruptcy and Insolvency Act*; and
 - c) satisfaction of other applicable requirements specified in the By-Laws or by the Registration Committee.
219. Notwithstanding Section 218 and subject to Sections 239, 240, and 243, an applicant who has successfully completed an approved international accounting education and practical experience program prescribed by a body of professional accountants recognized by CPA Canada, and approved by Nova Scotia for registration purposes as possessing similar objects and standards of education, training, and experience equivalent to that required of applicants for admission by Subsection 218(i), including all applicable program, examination and evaluation requirements, but is not a member of that body of professional accountants may be registered as a member if the applicant:
- (a) provides satisfactory proof of the applicant's successful completion of the approved international accounting education and practical experience program together with all other particulars of the program's educational, examination and practical experience requirements as the Registration Committee may require;
 - (b) satisfies the requirements under Subsection 218(d) to 218(f), and
 - (c) applies for registration as a member within a time period specified by CPA Canada, after successfully completing all applicable program, examination and evaluation requirements of the approved international accounting education and practical experience program.
 - (d) Satisfaction of other applicable requirements specified in the By-Laws or by the Registration Committee.
220. Notwithstanding Section 218 and subject to Sections 239, 240, and 243, an applicant who was not a legacy member when the *Act* came into effect but has successfully completed all of the educational, examination and practical experience requirements adopted or established, as a prerequisite for admission as a member, by a legacy body or an extra-provincial regulatory body and has satisfied all other applicable member admission requirements of the legacy body or extra-provincial regulatory body, may be registered as a member if the applicant;

- (a) provides satisfactory proof of the applicant's successful completion of the legacy body's or extra-provincial regulatory body's education and practical experience program together with all other particulars of the program's educational, examination and practical experience requirements as the Registration Committee may require;
 - (b) satisfies the requirements under Subsection 218(a) to 218(c), and
 - (c) applies for registration as a member within a time period specified by the Board, after successfully completing all applicable program, examination and evaluation requirements of the legacy body or extra-provincial regulatory body education program and any other applicable admission requirements of the legacy body or extra-provincial regulatory body, as well as the practical experience requirement.
221. Notwithstanding Section 218 and subject to Sections 239, 240, and 243 an applicant with substantial senior professional experience who has gained sufficient knowledge, skill and competency which is substantially equivalent to the knowledge, skill and competency of an applicant satisfying the registration requirements for candidates under Section 218 may be registered as a member if the applicant:
- (a) provides satisfactory proof that the applicant has acquired the knowledge, skill and competency which is substantially equivalent to the knowledge, skill and competency of an applicant satisfying the registration requirements for candidates under Section 218 together with all other particulars of applicant's educational, examination and practical experience as the Registration Committee may require; and
 - (b) satisfies the requirements under Subsection 218(a) to (c).
222. Every member shall be issued a certificate of registration as a member in such a form as the Board may determine and, subject to the terms of the By-Laws, may hold the certificate as long as registration as a member is maintained.
223. All certificates of registration as a member shall be and remain the property of CPA Nova Scotia and shall be surrendered promptly at the request of CPA Nova Scotia in the event that the registration of the person named therein is revoked.
224. All certificates of registration as a member shall be under the seal of CPA Nova Scotia.
225. A certificate of registration may not be reproduced in whole or in part in any manner whatsoever without the written consent of the Chief Executive Officer.

ANNUAL REGISTRATION RENEWAL

226. The registration of each member, candidate and student shall be valid from the date of registration to the 31st day of March next following. All member, candidate and student registrations must be renewed annually.

227. To renew registration as a member, candidate or student the member, candidate or student shall submit to the Registration Committee:
- (a) a renewal application in the prescribed form together with the prescribed annual fee and CPA Canada fees;
 - (b) in the case of a member's application for renewal, confirmation in a form satisfactory to the Registration Committee that the member continues to meet any applicable professional liability insurance requirements set out in Sections 404 and 405; and
 - (c) such other documentation, information and confirmations as the Board may prescribe;
- on or before 31st day of March of each year all of which shall be considered requirements for continued registration.
228. The Registration Committee shall consider each registration renewal application and shall approve with or without conditions and restriction or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application with or without conditions and restrictions and instruct the Chief Executive Officer to renew the member's, candidate's or student's registration.
229. If, upon considering a registration renewal application, the Registration Committee determines that the member, candidate or student does not continue to meet all requirements for continued registration under the *Act* and the By-Laws, the Registration Committee may not approve the application and shall advise the member, candidate or student of the reasons why the application has been denied and the steps which the member, candidate or student must take and the time frame within which to secure registration renewal failing which the member, candidate or student registration will be suspended.
230. If, at any time, the Registration Committee determines that the member, candidate or student does not continue to meet all requirements for continued registration under the *Act* and the By-Laws the Registration Committee shall advise the member, candidate or student of the reasons why the member, candidate or student no longer meets the continued registration requirements and the steps which the member, candidate or student must take and the required time frame to bring the member, candidate or student into compliance with all applicable registration and registration requirements failing which the member's, candidate's or student's registration will be suspended.
231. Notwithstanding Sections 229 and 230, the Registration Committee may, without prior notice, suspend a member's, candidate's or student's registration upon failure to submit a registration renewal application and pay an annual fee on or before the date fixed in these By-Laws and shall, upon doing so, advise the member, candidate or student that his/her registration has been suspended.
232. If the Registration Committee suspends a member's, candidate's or student's registration it shall advise the member, candidate or student of the suspension in writing and indicate

the action required by the member, candidate or student to lift the suspension and the time frame in which the required action must be taken.

233. A member's, candidate's or student's registration may be revoked by the Registration Committee upon the expiration of the time frame set out in the notice provided by the Registration Committee pursuant to Section 229, 230, or 231 in circumstances in which the required action set out in the notice has not been taken.

RESIGNATION

234. A member, candidate or student may apply to the Registration Committee for permission to resign from registration by submitting an application in the form prescribed by the Registration Committee.
235. The Registration Committee may prescribe the requirements of an application to resign from registration, which shall include, without limitation, the provision of the following:
- (a) the applicant's contact information;
 - (b) particulars regarding the applicant's professional history;
 - (c) confirmation from the applicant in a form satisfactory to the Registration Committee that:
 - (i) all client matters have been completed;
 - (ii) satisfactory arrangements have been made with respect to client files;
 - (iii) in circumstances in which CPA Nova Scotia required the applicant to carry insurance coverage that such insurance coverage remains in place or will respond to claims made against the applicant for at least six (6) years following the date on which the applicant ceased to carry on the practice of public accounting or a regulated service; and
 - (iv) the applicant does not hold money or other property in trust for any client.
236. The Registration Committee shall consider each application to resign from registration and may approve such applications provided that the Registration Committee shall not grant an application to resign from registration if:
- (a) complaints are pending against the applicant and the resignation request is not supported in writing by the Investigation Panel tasked with the investigation of the complaints;
 - (b) there are outstanding fees or other amounts owing to CPA Nova Scotia from the applicant; or
 - (c) the information and confirmations required by Section 235 are not submitted by the applicant.

237. The Registration Committee will advise the Chief Executive Officer each time the Registration Committee approves an application to resign from registration.
238. A member shall be entitled to a pro rata refund of the annual dues paid by the member to CPA Nova Scotia for the registration year in which the member seeks to resign if the member's application to resign from membership is approved within three (3) months of the member's registration, registration renewal or reinstatement of registration.

REINSTATEMENT OF REGISTRATION

239. Notwithstanding Sections 218, 219, 220, and 221, any individual who was once registered with CPA Nova Scotia but ceased being registered for any reason and seeks to again become registered shall, subject to any restrictions imposed by an Investigation Panel or a Hearing Panel, apply to the Registration Committee for reinstatement of their registration with CPA Nova Scotia.
240. Notwithstanding Sections 218, 219, 220, and 221, any individual who seeks to become registered with CPA Nova Scotia who once was a member of a legacy body but was not a member at the time the *Act* came into force, and has not since been registered with CPA Nova Scotia and is not a member in good standing of an extra-provincial regulatory shall, subject to any restrictions imposed by a legacy body hearing panel, apply to the Registration Committee for registration with CPA Nova Scotia. For the purposes of these By-Laws, an application made in respect of this Section shall be considered and processed, with any necessary modifications, as if it were a reinstatement application.
241. The Board may prescribe the requirements of an application for reinstatement of the registration of an individual as a member, candidate or student, which shall include without limitation:
- (a) particulars concerning the circumstances in which the applicant's registration was revoked;
 - (b) a complete copy of the resolution agreement to resign with an Investigation Panel or Hearing Panel decision and order which ordered revocation of registration, if applicable;
 - (c) correspondence from any committee of a legacy body, CPA Nova Scotia or the Chief Executive Officer which ordered or addressed revocation;
 - (d) a summary of the applicant's professional history;
 - (e) information confirming good character to the satisfaction of the Registration Committee;
 - (f) a declaration in the form approved by the Registration Committee attesting that, to the best of the applicant's knowledge and belief, the applicant has not engaged in

conduct, other than as specifically set out in the declaration, that, if engaged in by a member, could reasonably be considered a violation of the Code of Professional Conduct;

- (g) information confirming to the satisfaction of the Registration Committee that the applicant has maintained the requisite knowledge, skill and competency to qualify for registration as a member, candidate or student;
 - (h) in the case of an application for reinstatement of the registration of the individual as a member, confirmation that the applicant does not have the status of an undischarged bankrupt under the *Bankruptcy and Insolvency Act*
 - (i) in the case of an application for reinstatement of the registration of the individual as a student or candidate, confirmation of whether the applicant has the status of an undischarged bankrupt under the Bankruptcy and Insolvency Act;
 - (j) confirmation that a regulatory body has not imposed any restrictions on the applicant's practice that would restrict or prohibit the practice of chartered professional accounting;
 - (k) confirmation that the applicant is not the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter in any jurisdiction;
 - (l) confirmation that the applicant has not been required to self-report any activity to a regulator in the past two (2) years; and
 - (m) confirmation that the applicant has not been the subject of a criminal charge, criminal investigation or criminal conviction related to accounting work in any jurisdiction.
242. The Registration Committee may require that an applicant for reinstatement produce such documentation as the Registration Committee determines is required.
243. Subject to Section 390, the Registration Committee may approve an application for reinstatement of registration with or without conditions, and stipulate the effective date of reinstatement of registration and advise the Chief Executive Officer of its decision.
244. In the event that the Registration Committee denies an application for reinstatement of registration, or approves the application with conditions, the Registration Committee shall provide the applicant with a written decision.
245. A decision of the Registration Committee denying an application for reinstatement of registration, or approving the application with conditions, may be appealed to the Registration Appeals Committee in accordance with the requirements of the By-Laws.

REGISTRATION CATEGORIES FOR ORGANIZATIONS

246. Members shall only undertake:
- (a) the practice of public accounting or undertake a compilation engagement as described in the CPA Canada Handbook – Assurance through a registered firm;
 - (b) a regulated service through an organization in circumstances in which the regulated service accounts for fifty per cent (50%) of the organization's gross profit if the organization is a registered firm.
247. An organization that undertakes a compilation engagement as described in the CPA Canada Handbook – Assurance shall for the purposes of the *Act* and these By-Laws be considered a firm.
248. A corporation that meets all professional corporation registration requirements set out in these By-Laws and which undertakes a compilation engagement as described in the CPA Canada Handbook – Assurance shall for the purposes of the *Act* and these By-Laws be considered a professional corporation.
249. An organization shall not use a protected designation in its name unless the organization is engaged in the practice of the profession and is a registered firm.
250. A member in good standing may apply for registration or renewal of registration of an organization as a sole proprietorship and a member or members in good standing, or where permitted by these By-Laws a professional corporation or professional corporations in good standing, may apply for registration or renewal of registration of an organization as a partnership, a professional corporation or a limited liability partnership by delivering to the Registration Committee an application in the prescribed form and paying the prescribed application fee.
251. A registered firm:
- (a) shall, subject to any scope of practice restriction set out in these By-Laws or specified in its registration, upon being registered with CPA Nova Scotia be authorized by its registration to carry on the practice of the profession and to provide any other service directly associated with the practice of the profession; and
 - (b) shall not use a practice name unless the name has been approved by the Registration Committee.

REVOCATION PROCESS FOR ORGANIZATIONS

252. A professional corporation, limited liability partnership, partnership or sole proprietorship, may seek revocation of its registration by submitting an application in the form prescribed by the Registration Committee.

253. The Registration Committee may prescribe the requirements for the revocation of registration of a professional corporation, limited liability partnership, partnership or sole proprietorship, which shall include, without limitation, the provision of the following:
- (a) the applicant's address;
 - (b) the identity of partners of the applicant and of all persons employed by or associated in any way with the applicant;
 - (c) particulars regarding the applicant's post-registration history;
 - (d) confirmation from the applicant in a form satisfactory to the Registration Committee that:
 - (i) all client matters have been completed or if all client matters are not completed particulars as to how those client matters will be completed and by whom;
 - (ii) satisfactory arrangements have been made with respect to client files;
 - (iii) in circumstances in which CPA Nova Scotia required the applicant to carry insurance coverage that such insurance coverage remains in place or will respond to claims made against the applicant for at least six (6) years following the date on which the applicant ceased to carry on the practice of public accounting or a regulated service; and
 - (iv) the applicant does not hold money or other property in trust for any client or if the applicant does hold money or other property in trust for any client particulars as to whom money or other property in trust for any client will be transferred.
254. The Registration Committee shall consider each application for the revocation of registration of a professional corporation, limited liability partnership, partnership or sole proprietorship and may approve such applications if the Registration Committee is satisfied that the revocation would not be inconsistent with the public interest provided that the Registration Committee shall not grant an application to revoke registration if:
- (a) complaints are pending against the applicant and the resignation request is not supported in writing by the Investigation Panel tasked with the investigation of the complaints;
 - (b) there are outstanding fees or other amounts owing to CPA Nova Scotia from the applicant; or
 - (c) the information and confirmations required by Section 253 are not submitted by the applicant.

PROFESSIONAL CORPORATION

255. An organization must meet the following requirements for registration and continued registration as a registered firm in the registration category of Professional Corporation:
- (a) the corporation must be incorporated, formed by amalgamation or continued under the *Companies Act*;
 - (b) the corporation must be in compliance with and in good standing under the *Corporations Registration Act* and the *Companies Act* as applicable;
 - (c) the corporation following registration with CPA Nova Scotia must;
 - (i) carry on the practice of public accounting;
 - (ii) engage in a regulated service; or
 - (iii) be engaged in the practice of the profession if the corporation will use a protected designation in its name;
 - (d) the majority of issued shares in the capital stock of the corporation must be both legally and beneficially owned by a member or members in good standing or by a professional corporation or professional corporations in good standing;
 - (e) the majority of the voting shares in the capital stock of the corporation must be both legally and beneficially owned by a member or members in good standing or by a professional corporation or professional corporations in good standing;
 - (f) the majority of directors of the corporation must be members;
 - (g) the president of the corporation must be a member;
 - (h) each individual through whom the corporation carries on the practice of public accounting or a regulated service must be;
 - (i) a member certified to practice public accounting, or a member who satisfies all requirements set out in the By-Laws to practice in a regulated service; or
 - (ii) an employee of the corporation acting under the direct supervision of a member described in (i);
 - (i) the name under which the corporation was incorporated and any name under which the corporation will carry on business:
 - (i) must not be misleading;
 - (ii) must not contravene professional good taste; and

- (iii) must be in accordance with the registered firm naming policy established by the Registration Committee;
 - (j) the corporation must appoint and maintain the appointment of a member who is a shareholder in the corporation to serve as the corporation's representative;
 - (k) the corporation must obtain and maintain the professional liability coverage required pursuant to Sections 404 and 405;
 - (l) the corporation must not have the status of an undischarged bankrupt under the *Bankruptcy and Insolvency Act*;
 - (m) the corporation must undertake to remove any protected or legacy designation from the organization's name and to cease using any protected or legacy designation in the description of the organization immediately upon the revocation of the corporation's registration as a registered firm in the professional corporation category; and
 - (n) the corporation must satisfy all other requirements prescribed by the Board.
256. No member or professional corporation who owns voting shares in a professional corporation shall allot, issue, transfer, assign either absolutely or by way of pledge, hypothecation or charge, or subject to any type of agreement that would result in the authority to exercise the voting rights in respect of the majority of the voting shares in the professional corporation being vested in any person other than a member or professional corporation.
257. Notwithstanding Section 255, in relation to its initial registration, the Chief Executive Officer shall register as a registered firm in the registration category of Professional Corporation any professional corporation that was registered with a legacy body on the day that the *Act* came into force provided that any professional corporation which used a legacy designation in its name must either cease using a legacy designation in its name or commence using a protected designation in its name within the time frame stipulated by the Board by resolution.
258. A member or members seeking to register a corporation as a registered firm in the registration category of Professional Corporation shall submit to the Registration Committee:
- (a) an application in the prescribed form together with the applicable fees;
 - (b) the name and full contact particulars for the corporation's personal representative;
 - (c) a declaration in a form acceptable to the Registration Committee addressing the matters set out in Section 255;
 - (d) a copy of the corporation's Memorandum of Association;

- (e) a copy of the corporation's Certificate of Incorporation certified by the Registrar of Joint Stock Companies;
- (f) a Certificate of Status issued by the Registrar of Joint Stock Companies;
- (g) confirmation in a form satisfactory to the Registration Committee that the corporation has the professional liability insurance coverage required pursuant to Sections 404 and 405; and
- (h) such other documents as the Board may prescribe.

PRACTICE NAME REQUIREMENTS FOR PROFESSIONAL CORPORATIONS

259. No professional corporation registered with CPA Nova Scotia shall use a practice name or operate under any name and style other than the professional corporation's legal name unless the other name or names have been approved by the Registration Committee.
260. A member or members seeking the Registration Committee's approval of a corporation name or a practice name(s) in respect of a professional corporation shall seek such approval either as part of an application under Section 258 or submit to the Registration Committee:
- (a) an application in the prescribed form together with the applicable fees;
 - (b) confirmation to the satisfaction of the Registration Committee that the proposed name(s) complies with the registered firm naming policy established by the Board; and
 - (c) such other additional documents as the Board may prescribe.
261. The Registration Committee shall consider each professional corporation registration, corporate name and practice name approval application and shall approve with or without conditions and restrictions or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and instruct the Chief Executive Officer to register the professional corporation and any approved practice names.
262. If, upon considering a registration, corporate name and practice name approval application, the Registration Committee determines that the professional corporation or its practice names do not meet all requirements for registration and continued registration under the *Act* and the By-Laws, the Registration Committee may not approve the application and shall advise the applicant(s) of the reasons why the application has been denied and the steps which the applicant(s) must take and the time frame to secure approval of the application.
263. If the applicant(s) satisfy the registration requirements identified by the Registration Committee pursuant to Section 262 within the time frame specified by the Registration Committee the Registration Committee shall approve the application with or without

conditions and restrictions and instruct the Chief Executive Officer to register the professional corporation and any approved practice names.

264. Registrations under Sections 257, 261, and 263 shall be valid from the date of registration to the 30th day of September next following. All professional corporation and practice name registrations must be renewed annually.

NOTICE OF CHANGES APPLICABLE TO PROFESSIONAL CORPORATIONS

265. A professional corporation must inform the Chief Executive Officer in writing within fifteen (15) days of any change in the professional corporation's Memorandum of Association, any change in its directors, if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies pursuant to Section 136 or 137 of the *Companies Act*; or if its share(s) ownership ceases to comply with Subsections 255(d) and (e).
266. Each professional corporation shall provide written notice to the Chief Executive Officer of the appointment of a replacement or substituted representative within ten (10) days of the appointment.

ANNUAL REGISTRATION RENEWAL

267. To renew the registration of a professional corporation and any approved practice names a member or members shall submit to the Registration Committee:
- (a) a renewal application in the prescribed form together the prescribed renewal fee;
 - (b) confirmation in a form satisfactory to the Registration Committee that the professional corporation continues to;
 - (i) carry on the practice of public accounting;
 - (ii) engage in a regulated service; or
 - (iii) engage in the practice of the profession if the professional corporation uses a protected designation in its name;
 - (c) documentation in a form prescribed by the Registration Committee, confirming that the professional corporation has and maintains the liability insurance required by Sections 404 and 405;
 - (d) confirmation that the professional corporation continues to maintain the appointment of a representative;
 - (e) confirmation in a form satisfactory to the Registration Committee that the professional corporation meets all other professional corporation registration requirements set out in the *Act* and the By-Laws; and

- (f) full particulars in a form satisfactory to the Registration Committee of any changes in the Memorandum of Association, issued and voting share majority ownership or directors of the professional corporation since either the last renewal application or notice issued pursuant to Section 256,

on or before the 30th day of September of each year.

- 268. The Registration Committee shall consider each registration and practice name renewal application and shall approve with or without conditions and restriction or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and instruct the Chief Executive Officer to renew the registration of the professional corporation and any approved practice names.
- 269. If, upon considering a registration renewal application, the Registration Committee determines that the professional corporation or its practice names do not continue to meet all requirements for registration and continued registration under the *Act* and the By-laws, the Registration Committee may not approve the application and shall advise the applicant(s) of the reasons why the application has been denied and the steps which the applicant(s) must take and the time frame to secure registration renewal failing which the registration of the professional corporation will be suspended.
- 270. If, at any time, the Registration Committee determines that the professional corporation or its practice names do not continue to meet all requirements for registration and continued registration under the *Act* and the By-Laws, the Registration Committee shall advise the professional corporation of the reasons why the professional corporation no longer meets the registration and continued registration requirements and the steps which the professional corporation must take and the required time frame to bring the professional corporation into compliance with all applicable registration and registration requirements failing which the registration of the professional corporation will be suspended.
- 271. Notwithstanding Sections 269 and 270 the Registration Committee may also suspend a professional corporation's registration:
 - (a) in the event of non-compliance with Section 256; or
 - (b) upon failure to submit a registration renewal application and pay a registration renewal fee on or before the date fixed in these By-laws;

provided that the Registration Committee shall, before doing so, advise the professional corporation that its registration will be suspended and the reasons why and the steps which the professional corporation must take and the required time frame to bring the professional corporation into compliance with all applicable requirements failing which the registration of the professional corporation will be suspended.

272. If the Registration Committee suspends the registration of a professional corporation, it shall advise the professional corporation of the suspension in writing and indicate the action required of the professional corporation to lift the suspension and the time frame in which the required action must be taken.
273. Notwithstanding Section 254 a professional corporation's registration as a registered firm may be revoked by the Registration Committee upon the expiration of the time frame set out in the notice provided by the Registration Committee pursuant to Section 272 in circumstances in which the required action set out in the notice has not been taken.

LIMITED LIABILITY PARTNERSHIP

274. In this part of the By-Laws,
- (a) "liability insurance" has the same meaning as in Part II of the *Partnership Act*;
 - (b) "professional liability claim" has the same meaning as in Part II of the *Partnership Act*.
275. A limited liability partnership must meet the following requirements for registration and continued registration as a registered firm in the registration category of Limited Liability Partnership:
- (a) the limited liability partnership must carry on the practice of the profession;
 - (b) the limited liability partnership must be comprised of at least two (2) partners;
 - (c) in the case of a Nova Scotia LLP, all the partners must be members or professional corporations;
 - (d) in the case of an Extra-provincial LLP, all of the partners in Nova Scotia must be Nova Scotia Partners;
 - (e) the limited liability partnership must appoint and maintain the appointment of either:
 - (i) a member who is also a partner in the limited liability partnership, or
 - (ii) a member who is the appointed representative of a professional corporation that is a partner in the limited liability partnership, to serve as the limited liability partnership's representative;
 - (f) the limited liability partnership must obtain and maintain the professional liability coverage required pursuant to Sections 404 and 405;
 - (g) the limited liability partnership's name is suffixed by the phrase "Limited Liability Partnership" or its abbreviation "LLP";

- (h) the limited liability partnership has a name which:
 - (i) is not misleading;
 - (ii) does not contravene professional good taste; and
 - (iii) is in accordance with the registered firm naming policy established by the Board;
 - (i) the limited liability partnership does not have the status of a undischarged bankrupt under the *Bankruptcy and Insolvency Act*;
 - (j) the limited liability partnership undertakes to remove any protected or legacy designation from the organization's name and to cease using any protected or legacy designation in the description of the organization immediately upon the revocation of the limited liability partnership's registration as a registered firm in the Limited Liability Partnership registration category; and
 - (k) all other prescribed requirements for registration have been satisfied.
276. A limited liability partnership must also meet the following requirements for continued registration as a registered firm:
- (a) the limited liability partnership has the status of a limited liability partnership under the *Partnership Act* and in the case of an extra-provincial limited liability partnership under the laws of a jurisdiction in Canada other than Nova Scotia, as the case may be; and
 - (b) the limited liability partnership must be registered as such pursuant to the *Partnerships and Business Names Registration Act* and in the case of an extra-provincial limited liability partnership registered as a limited liability partnership under the laws of a jurisdiction in Canada other than Nova Scotia, as the case may be.
277. Notwithstanding Sections 275 and 276, in relation to its initial registration, the Chief Executive Officer shall register as a registered firm in the registration category of Limited Liability Partnership any limited liability partnership that was registered with or had a practice name approved by a legacy body on the day that the *Act* came into force provided that any limited liability partnership which used a legacy designation in its name must either cease using a legacy designation in its name or commence using a protected designation in its name within the time frame stipulated by the Board by resolution.

REGISTRATION OF A NOVA SCOTIA LLP

278. A partnership comprised of at least two (2) members, two (2) professional corporations or one (1) member and one (1) professional corporation that seeks to register as a Nova Scotia LLP under Part II of the *Partnership Act* must submit to the Registration Committee:

- (a) an application in the form prescribed together with the applicable application fee;
 - (b) confirmation that the proposed LLP will be engaged in the profession;
 - (c) confirmation that all of the partners in the proposed LLP are in good standing;
 - (d) a complete list of all partners in the proposed Nova Scotia LLP;
 - (e) the name and full contact particulars for the limited liability partnership's appointed personal representative;
 - (f) documentation, in a prescribed form, confirming that the proposed Nova Scotia LLP and all of its partners have the professional liability insurance coverage required by Sections 404 and 405;
 - (g) a copy of the completed application for registration as a Nova Scotia LLP that the proposed Nova Scotia LLP intends to submit to the Registry of Joint Stock Companies;
 - (h) a written undertaking signed by a member that the member will provide the Registration Committee with copy of the certificate of registration or such other proof of registration as the Registration Committee may require, within twenty-one (21) days of the Nova Scotia LLP being registered with the Registry of Joint Stock Companies; and
 - (i) such other documentation as the Registration Committee may require.
279. The Registration Committee shall consider each registration and practice name approval application in respect of a proposed Nova Scotia LLP and shall approve with or without conditions and restrictions or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and shall, subject to Section 276, instruct the Chief Executive Officer to register the Nova Scotia LLP and any approved practice names.
280. If, upon considering a registration and practice approval application, the Registration Committee determines that the proposed Nova Scotia LLP or its practice names do not meet all requirements for registration and continued registration under the Act and the By-Laws, the Registration Committee may not approve the application and shall advise the applicant(s) of the reasons why the application has been denied and the steps which the applicant(s) must take and the time frame to secure approval of the application.
281. If the applicant(s) satisfy the registration requirements identified by the Registration Committee pursuant to Section 280 within the time frame specified by the Registration Committee the Registration Committee shall approve the application with or without conditions and restrictions and instruct the Chief Executive Officer to register the Nova Scotia LLP and any approved practice names.
282. When the Registration Committee is satisfied that the requirements of Section 280 have been met it shall approve the proposed Nova Scotia LLP and the Chief Executive Officer

shall issue to the Registrar of Joint Stock Companies the statement required by Subsection 7A(1)(e) of the *Partnerships and Business Names Registration Act*.

283. The Chief Executive Officer, upon receipt of proof of the registration of the Nova Scotia LLP as such with the Registry of Joint Stock Companies, shall register the LLP as a registered firm in the Limited Liability Partnership registration category.

REGISTRATION OF AN EXTRA-PROVINCIAL LLP

284. A partnership with the status of a limited liability partnership under the laws of a jurisdiction outside Nova Scotia that proposes to register as an extra-provincial LLP under Part II of the *Partnership Act* must submit to the Registration Committee;
- (a) an application in the form prescribed together with the applicable application fee;
 - (b) confirmation that all of the partners in Nova Scotia are Nova Scotia Partners;
 - (c) confirmation that all of the Nova Scotia Partners in the LLP are in good standing;
 - (d) confirmation that the LLP is engaged in the profession;
 - (e) a complete list of all the Nova Scotia partners in the proposed extra-provincial LLP;
 - (f) the name and full contact particulars for the extra-provincial LLP's appointed personal representative;
 - (g) documentation, in the prescribed form confirming that the proposed extra-provincial LLP and all of its Nova Scotia partners have the liability insurance coverage required by Sections 404 and 405;
 - (h) a copy of the completed application for registration as an extra-provincial LLP that the proposed extra-provincial LLP intends to submit to the Registry of Joint Stock Companies;
 - (i) a written undertaking signed by a member that the member will provide the Registration Committee with copy of the certificate of registration or such other proof of registration as the Registration Committee may require, within twenty-one (21) days of the extra-provincial LLP being registered with the Registry of Joint Stock Companies; and
 - (j) such other documentation as the Registration Committee may require.
285. The Registration Committee shall consider each registration and practice name approval application in respect of a proposed extra-provincial LLP and shall approve with or without conditions and restriction or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and shall, subject to Section 289, instruct the Chief Executive Officer to register the extra-provincial LLP and any approved practice names.

286. If, upon considering a registration and practice approval application, the Registration Committee determines that the proposed extra-provincial LLP or its practice names do not meet all requirements for registration and continued registration under the *Act* and the *By-Laws*, the Registration Committee may not approve the application and shall advise the applicant(s) of the reasons why the application has been denied and the steps which the applicant(s) must take and the time frame to secure approval of the application.
287. If the applicant(s) satisfy the registration requirements identified by the Registration Committee pursuant to Section 286 within the time frame specified by the Registration Committee, the Registration Committee shall approve the application with or without conditions and restrictions and instruct the Chief Executive Officer to register the extra-provincial LLP and any approved practice names.
288. When the Registration Committee is satisfied that the requirements of Section 286 have been met it shall approve the extra-provincial LLP and the Chief Executive Officer shall issue to the Registrar of Joint Stock Companies the statement required by Subsection 7A(2)(g) of the *Partnerships and Business Names Registration Act*.
289. The Chief Executive Officer, upon receipt of proof of the registration of the extra-provincial LLP as such with the Registry of Joint Stock Companies, shall register the LLP as a registered firm in the Limited Liability Partnership registration category.

NOTICE OF CHANGES APPLICABLE TO ALL LLPS

290. A Nova Scotia LLP must inform the Chief Executive Officer in writing within ten (10) days of any change in the LLP's partners, if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies or if it no longer meets the insurance requirements set out in Sections 404 and 405.
291. An extra-provincial LLP must inform the Chief Executive Officer in writing within ten (10) days of any change in the LLP's Nova Scotia partners, if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies or is no longer registered under the laws of a jurisdiction in Canada other than Nova Scotia. .
292. Each limited liability partnership shall provide written notice to the Chief Executive Officer of the appointment of a replacement or substituted representative within ten (10) days of the appointment.
293. Reserved for Future Use
294. Reserved for Future Use

NOTIFICATION OF NON-COMPLIANCE FOR ALL LLPS

295. The Chief Executive Officer shall provide notification to the Registrar of Joint Stock Companies in accordance with Subsection 16A(1)(b)(i) of the *Partnerships and Business Names Registration Act* if the Chief Executive Officer becomes aware that:

- (a) the LLP or one (1) or more of the partners no longer meets all the applicable eligibility requirements for practice as an LLP that are imposed under the Act; or
- (b) one (1) or more of the partners of the LLP no longer have liability insurance in the form and amount required by Sections 404 and 405.

PRACTICE NAMES REQUIREMENTS APPLICABLE TO ALL LLPS

296. No LLP registered with CPA Nova Scotia shall use a practice name or operate under any name and style other than the LLP name approved by the Registration Committee unless the Registration Committee has approved a practice name for the LLP.
297. A member or members seeking the Registration Committee's approval of a practice name(s) in respect of an LLP shall either seek such approval as part of an application under Sections 278 or 284 or submit to the Registration Committee:
- (a) an application in the prescribed form together with the applicable fees;
 - (b) confirmation to the satisfaction of the Registration Committee that the proposed practice name(s) complies with the registered firm naming policy established by the Board; and
 - (c) such other additional documents as the Board may prescribe.
298. The Registration Committee shall approve the proposed practice name(s) of any LLP which satisfies the requirements of the By-Laws and such other requirements as the Registration Committee may from time to time prescribe. The Registration Committee shall instruct the Chief Executive Officer to register any LLP practice names it has approved.

INFORMATION REQUIRED ANNUALLY FROM ALL LLPS

299. Registration under Sections 283 and 289 shall be valid from the date of registration to the 30th day of September next following. All registrations under Sections 283 and 289 shall be renewed annually.
300. To renew the registration of a Nova Scotia LLP or an extra-provincial LLP, the LLP must submit to the Registration Committee:
- (a) a registration renewal application in the form prescribed by the Registration Committee together with a renewal fee;
 - (b) confirmation that the LLP continues to be engaged in the profession;
 - (c) full particulars of any change in the partners of the Nova Scotia LLP or the Nova Scotia partners of an extra-provincial LLP since the later of the LLP's most recent registration application and the LLP's most recent report to the Chief Executive Officer under Section 290, 291, or 292;

- (d) documentation in a form prescribed by the Registration Committee, confirming that each partner of a Nova Scotia LLP or each Nova Scotia partner of an extra-provincial LLP has and maintains the liability insurance required by Sections 404 and 405;
- (e) confirmation that the LLP continues to maintain the appointment of a representative;
- (f) a declaration that the LLP continues to be registered as an LLP pursuant to the *Partnerships and Business Names Registration Act* and in the case of an extra-provincial LLP that the extra-provincial LLP continues to be registered as an LLP under the laws of a jurisdiction in Canada other than Nova Scotia; and
- (g) such other information as may be required by the Registration Committee;

on or before the 30th day of September of each year

301. The Registration Committee shall consider each registration and practice name approval renewal application and shall approve with or without conditions and restrictions or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and shall instruct the Chief Executive Officer to renew the registration of the extra-provincial LLP and any approved practice names.
302. If, upon considering a registration renewal application, the Registration Committee determines that the LLP or its practice names do not continue to meet all requirements for registration and continued registration under the *Act* and the By-Laws the Registration Committee may not approve the application and shall advise the LLP of the reasons why the application has been denied and the steps which the applicant must take and the time frame to secure registration renewal failing which the registration of the LLP will be suspended.
303. If, at any time, the Registration Committee determines that an LLP or its practice names do not continue to meet all requirements for registration and continued registration under the *Act* and the By-Laws, the Registration Committee shall advise the LLP of the reasons why the LLP no longer meets the registration and continued registration requirements and the steps which the LLP must take and the required time frame to bring the LLP into compliance with all applicable registration and registration requirements failing which the registration of the LLP will be suspended.
304. Notwithstanding Sections 302 and 303, the Registration Committee may suspend a LLP's registration upon the LLP's failure to submit a registration renewal application and pay a renewal fee on or before the date fixed in these By-Laws provided that the Registration Committee shall, before doing so, advise the LLP that its registration will be suspended unless a completed registration renewal application is received by the Registration Committee within a prescribed time period failing which the registration of the LLP will be suspended.

305. If the Registration Committee suspends the registration of a LLP it shall advise the LLP of the suspension in writing and indicate the action required of the LLP to lift the suspension and the time frame in which the required action must be taken.
306. Notwithstanding Section 254 a limited liability partnership's registration as a registered firm may be revoked by the Registration Committee upon the expiration of the time frame set out in the notice provided by the Registration Committee pursuant to Section 305 in circumstances in which the required action set out in the notice has not been taken.

PARTNERSHIPS AND SOLE PROPRIETORSHIPS

307. A member in good standing seeking to register an organization as a registered firm in the Sole Proprietorship registration category or members or professional corporations in good standing seeking to register an organization as a registered firm in the Partnership registration category shall submit to the Registration Committee:
- (a) an application in the form prescribed together with the prescribed application fee;
 - (b) confirmation in a form satisfactory to the Registration Committee that the partnership or sole proprietorship shall;
 - (i) carry on the practice of public accounting;
 - (ii) engage in a regulated service; or
 - (iii) if the partnership or sole proprietorship uses a protected designation in its name that the partnership or sole proprietorship shall be engaged in the practice of the profession;
 - (c) confirmation, in a form satisfactory to the Registration Committee, the partnership or sole proprietorship has the professional liability insurance coverage required pursuant to Sections 404 and 405;
 - (d) in the case of a partnership;
 - (i) a declaration that the partnership is comprised of two (2) or more members or professional corporations;
 - (ii) confirmation that all of the partners in the partnership are in good standing; and
 - (iii) a list of all partners of the partnership;
 - (e) in the case of a sole proprietorship:
 - (i) a declaration that the sole proprietorship shall be owned and operated by the member seeking to register the sole proprietorship; and

- (ii) confirmation that the member seeking to register the sole proprietorship is in good standing;
 - (f) in the case of a partnership, confirmation that the partnership has appointed either:
 - (i) a member who is also a partner in the partnership, or
 - (ii) a member who is the appointed representative of a professional corporation that is a partner in the partnership, to serve as the partnership's representative;
 - (g) in the case of a sole proprietorship, confirmation that the member who owns and operates the sole proprietorship shall serve as the sole proprietorship's representative; and
 - (h) such other documentation as the Registration Committee may require.
308. Notwithstanding Section 307, in relation to its initial registration, the Chief Executive Officer shall register any partnership or sole proprietorship whose partnership or sole proprietorship name had been approved by a legacy body prior to this *Act* coming into force provided that the name was still in use as of that date and provided that any partnership or sole proprietorship which used a legacy designation in its name must either cease using a legacy designation in its name or commence using a protected designation in its name within the time frame stipulated by the Board by resolution.
309. To qualify for registration in the Partnership or Sole Proprietorship categories the partnership name or sole proprietorship name and any practice name used by the partnership or sole proprietorship must be a name which:
- (a) is not misleading;
 - (b) does not contravene professional good taste; and
 - (c) is in accordance with the registered firm naming policy established by the Board.
310. The Registration Committee shall consider each registration and practice name approval application and shall approve with or without conditions and restrictions or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and shall instruct the Chief Executive Officer to register the partnership or sole proprietorship and any approved practice names.
311. If, upon considering a registration application, the Registration Committee determines that the partnership or sole proprietorship or its practice names do not meet all requirements for registration and continued registration under the *Act* and the By-Laws, the Registration Committee may not approve the application and shall advise the applicant(s) of the reasons why the application has been denied and the steps which the applicant(s) must take and the time frame to secure approval of the application. If the applicant(s) satisfy the

registration requirements identified by the Registration Committee within the time frame specified by the Registration Committee the Registration Committee shall approve the application with or without conditions and restrictions and instruct the Chief Executive Officer to register the partnership or sole proprietorship and any approved practice names.

PRACTICE NAMES REQUIREMENTS APPLICABLE TO ALL PARTNERSHIPS OR SOLE PROPRIETORSHIPS

312. No partnership or sole proprietorship registered with CPA Nova Scotia shall use a practice name or operate under any name and style other than the partnership or sole proprietorship name approved by the Registration Committee unless the Registration Committee has approved a practice name for the partnership or sole proprietorship.
313. A member or members seeking the Registration Committee's approval of a practice name(s) in respect of a partnership or sole proprietorship shall either seek such approval as part of an application under Section 307 or submit to the Registration Committee:
- (a) an application in the prescribed form together with the applicable fees;
 - (b) confirmation to the satisfaction of the Registration Committee that the proposed practice name(s) complies with the registered firm naming policy established by the Board; and
 - (c) such other additional documents as the Board may prescribe.
314. The Registration Committee shall approve the proposed practice name(s) of any partnership or sole proprietorship which satisfies the requirements of the By-Laws and such other requirements as the Registration Committee may from time to time prescribe. The Registration Committee shall advise the Chief Executive Officer of any partnership or sole proprietorship practice names it has approved.
315. All registration under Sections 308, 310, 311 and 314 shall be valid from the date of registration to the 30th day of September next following. All registrations pursuant to Sections 308, 310, 311 and 314 must be renewed annually.

NOTICE OF CHANGES APPLICABLE TO PARTNERSHIPS AND SOLE PROPRIETORSHIPS

316. Each Partnership must inform the Chief Executive Officer in writing within ten (10) days of any change in the partners or if it no longer has or maintains the professional liability insurance coverage required pursuant to Sections 404 and 405.
317. Each Sole Proprietorship must inform the Chief Executive Officer in writing within ten (10) days of any change in the sole proprietorship's ownership or if it no longer has or maintains the professional liability insurance coverage required pursuant to Sections 404 and 405.

ANNUAL REGISTRATION RENEWAL

318. To renew the registration of a partnership or sole proprietorship and any practice names, a member or members, shall submit to the Registration Committee:
- (a) a registration renewal application in the prescribed form together with the prescribed renewal fee;
 - (b) confirmation in a form satisfactory to the Registration Committee that the partnership or sole proprietorship;
 - (i) carries on the practice of public accounting;
 - (ii) engages in a regulated service; or
 - (iii) if the partnership or sole proprietorship uses a protected designation in its name that the partnership or sole proprietorship is engaged in the practice of the profession;
 - (c) full particulars of any change in the partners in the partnership (if applicable) since the last registration or registration renewal or report pursuant to Section 316;
 - (d) full particulars of any change in the sole proprietorship (if applicable) since the last registration or registration renewal or report pursuant to Section 317;
 - (e) documentation in a form prescribed by the Registration Committee, confirming that the partnership or the sole proprietorship has and maintains any liability insurance required by Section 404 and 405;
 - (f) in the case of a partnership, confirmation that the partnership continues to maintain the appointment of a member who is also a partner in the partnership to serve as the partnership's representative;
 - (g) in the case of a sole proprietorship, confirmation that continues to maintain the appointment of a member who owns and operates the sole proprietorship shall serve as the sole proprietorship's representative; and
 - (h) such other documentation as the Registration Committee may require

on or before the 30th day of September of each year all of which shall be considered requirements for continued registration.

319. The Registration Committee shall consider each registration and practice name approval application and each registration and practice name approval renewal application and shall approve with or without conditions and restrictions or not approve each application. The Registration Committee shall advise the Chief Executive Officer if it approves an application, with or without conditions and restrictions and shall instruct the Chief Executive Officer to renew the registration of the partnership or sole proprietorship and any approved practice names.

320. If, upon considering a registration renewal application, the Registration Committee determines that the partnership or sole proprietorship or its practice names do not continue to meet all requirements for continued registration under the *Act* and the By-Laws, the Registration Committee may not approve the application and shall advise the partnership or sole proprietorship of the reasons why the application has been denied and the steps which the applicant must take and the time frame to secure registration renewal failing which the registration of the partnership or sole proprietorship will be suspended.
321. If, at any time, the Registration Committee determines that a partnership or sole proprietorship or its practice names do not continue to meet all requirements for continued registration under the *Act* and the By-Laws, the Registration Committee shall advise the partnership or sole proprietorship of the reasons why the partnership or sole proprietorship no longer meets the registration and continued registration requirements and the steps which the partnership or sole proprietorship must take and the required time frame to bring the partnership or sole proprietorship into compliance with all applicable registration requirements failing which the registration of the partnership or sole proprietorship will be suspended.
322. Notwithstanding Sections 320 and 321, the Registration Committee may suspend a partnership's or sole proprietorship's registration upon the partnership's or sole proprietorship's failure to submit a registration renewal application and pay a renewal fee on or before the date fixed in these By-Laws provided that the Registration Committee shall, before doing so, advise the partnership or sole proprietorship that its registration will be suspended unless a completed registration renewal application is received by the Registration Committee within a prescribed time period failing which the registration of the partnership or sole proprietorship will be suspended.
323. If the Registration Committee suspends the registration of a partnership or sole proprietorship, it shall advise the partnership or sole proprietorship of the suspension in writing and indicate the action required of the partnership or sole proprietorship to lift the suspension and the time frame in which the required action must be taken.
324. Notwithstanding Section 254 a partnership's or sole proprietorship's registration as a registered firm may be revoked by the Registration Committee upon the expiration of the time frame set out in the notice provided by the Registration Committee pursuant to Section 323 in circumstances in which the required action set out in the notice has not been taken.

PARTNERSHIPS AND SOLE PROPRIETORSHIPS REPRESENTATIVE

325. Each partnership or sole proprietorship shall maintain the appointment of a representative.
326. Each partnership or sole proprietorship shall provide written notice to the Chief Executive Officer of the appointment of a replacement or substituted representative within ten (10) days of the appointment.

FIRM REGISTRATION DEADLINE

327. The Board may, by resolution, stipulate the date by which any firm that was not registered with CPA Nova Scotia pursuant to Sections 257, 277, and 308 must be registered with CPA Nova Scotia.

REINSTATEMENT OF ORGANIZATIONS

328. Notwithstanding any other provision in these By-Laws, a member in good standing, may apply to the Registration Committee for reinstatement of registration of an organization whose registration as a registered firm with CPA Nova Scotia has been revoked.
329. The Board may prescribe the requirements of an application for reinstatement of the registration of an organization, which shall include without limitation:
- (a) particulars concerning the circumstances in which the organization's registration was revoked;
 - (b) a complete copy of the decision of a Hearing Committee decision and order which ordered revocation of registration, if applicable;
 - (c) correspondence from any committee of CPA Nova Scotia or the Chief Executive Officer which ordered or addressed revocation;
 - (d) a summary of the organization's organizational history;
 - (e) confirmation that the organization does not have the status of a undischarged bankrupt under the *Bankruptcy and Insolvency Act*;
 - (f) confirmation to the satisfaction of the Registration Committee that all registration requirements applicable to the organization as required in these By-Laws are met;
 - (g) confirmation that the organization is not the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, registration sanction, order or settlement in respect of a disciplinary matter in any jurisdiction; and
 - (h) confirmation that the organization is not the subject of a criminal charge, criminal investigation or criminal conviction related to accounting work in any jurisdiction.
330. The Registration Committee may require that an organization which seeks reinstatement produce such documentation as the Registration Committee determines is required.
331. The Registration Committee may dismiss or approve an application for reinstatement of registration with or without conditions and stipulate the effective date of reinstatement or registration and advise the Chief Executive Officer of the Registration Committee's decision.

SUSPENSIONS

332. In addition to any other authority granted in these By-Laws, the Chief Executive Officer may suspend the registration of any registrant or registered firm pursuant to Section 30 of the Act for failure to do any of the following, which shall all constitute registration requirements:
- (a) provide information to CPA Nova Scotia in accordance with the Act or the By-Laws;
 - (b) pay, within a period of thirty (30) days after the due date, any fee, assessment or any other amounts payable to CPA Nova Scotia including, without limitation, registration fees, annual fees, special assessments, the costs of a practice inspection, a cost award made by a Hearing Panel and interest or other penalties for late payment;
 - (c) comply with a decision, order or direction from the Registration Committee, Practice Inspection Committee, or the Fitness to Practice Committee;
 - (d) maintain professional liability insurance as required by the By-Laws;
 - (e) provide, within a period of thirty (30) days after the due date, the declaration required by Section 407 with respect to professional liability insurance; and
 - (f) provide satisfactory evidence of having complied with any conditions or restrictions on the registrant or registered firm's registration or practice within the time period specified in which the compliance was to occur.
333. In addition to Section 332, the Chief Executive Officer may suspend the registration of a registrant or registered firm pursuant to Section 30 of the Act if the Registration Committee, following review of a report of the registrant's or registered firm's bankruptcy under Section 389, recommends a suspension or if the Professional Development Committee recommends a suspension because of the registrant's failure to complete the professional development hours required by the By-Laws.
334. Prior to issuing a suspension pursuant to Section 332 the Chief Executive Officer shall advise the registrant or registered firm which had failed to take the required action that the registrant or registered firm is as a result liable to suspension and prescribe the action which the registrant or registered firm must take and the time frame for taking the action to bring the registrant or registered firm into compliance and thereby avoid suspension.
335. If the registrant or registered firm does not take the action within the time frame prescribed by the Chief Executive Officer pursuant to Section 334 the Chief Executive Officer may suspend the registrant or the registered firm.
336. If Chief Executive Officer suspends a registrant or registered firm pursuant to Section 333 or 335 the Chief Executive Officer must notify the registrant or registered firm in writing of the suspension and prescribe the conditions and time frame under which the suspension will be lifted.

337. The Chief Executive Officer may at any time after the imposition of a suspension provide notice to a registrant or registered firm that their registration will be revoked if the conditions for the lifting of the suspension are not met within a specified time period, which shall be no less than thirty (30) days. If the conditions for the lifting of the suspension are not met within the specified time period, the Chief Executive Officer may revoke the registrant or registered firm's registration in CPA Nova Scotia.

REGISTRATION APPEALS COMMITTEE

338. The Registration Appeals Committee shall consist of at least five (5) members and at least one (1) public representative appointed by the Board to consider appeals in respect of those decisions which these By-Laws stipulate may be appealed to the Registration Appeals Committee.
339. The Board shall appoint a vice-chair of the Registration Appeals Committee, who shall act as chair in the absence of the chair.
340. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Registration Appeals Committee to act as chair of the Committee.
341. The Board shall prescribe the form of Notice of Appeal to be used and any applicable filing fee to be paid by registrants or registered firms who wish to appeal to the Registration Appeals Committee.
342. The Board may set the procedures for appeals to be heard by the Registration Appeals Committee which procedures shall be referred to as the Registration Appeals Committee Hearing Procedures.
343. Subject to the requirements of the Registration Appeals Committee Hearing Procedures, the Registration Appeals Committee shall have authority to determine its own process for conducting each appeal which shall include the authority to determine in each appeal whether to conduct an oral hearing or proceed by way of written submissions.
344. A Notice of Appeal and a copy of the decision or notice being appealed must be filed in writing with the Chief Executive Officer within thirty (30) days of receipt of the decision, action or notice that is being appealed was sent by the decision maker to the appellant.
345. The Chief Executive Officer shall transmit the Notice of Appeal and a copy of the decision or notice being appealed to the chair of the Registration Appeals Committee and to the decision maker whose decision or action is being appealed.
346. The chair of the Registration Appeals Committee, upon receipt of a Notice of Appeal and a copy of the decision or notice being appealed shall:
- (a) set a date for a hearing of the appeal;

- (b) serve written notice of the date, time and place for the hearing of the appeal upon the appellant, the Chief Executive Officer and the decision maker whose decision or action is being appealed.
347. Upon receipt of the Notice of Appeal from the Chief Executive Officer, the decision maker whose decision or action is being appealed shall deliver to the chair of the Registration Appeals Committee all material on which the decision maker relied in making the decision that is the subject of the appeal. The chair of the Registration Appeals Committee shall determine when and by what means the documents from the decision maker will be distributed to the registrant or registered firm filing the appeal and to CPA Nova Scotia.
348. The parties to an appeal before the Registration Appeals Committee are CPA Nova Scotia and the appellant.
349. An appeal to the Registration Appeals Committee is limited to the matters set out in the notice of appeal.
350. In a proceeding before the Registration Appeals Committee, the parties have the right to:
- (a) be represented by legal counsel at the expense of the party;
 - (b) disclosure of any information to be provided to the Registration Appeals Committee; and
 - (c) a reasonable opportunity to make submissions.
351. The testimony of witnesses, if any, at a hearing before the Registration Appeals Committee shall be taken under oath or affirmation.
352. The Registration Appeals Committee may make any determination that, in its opinion, ought to have been made by the decision maker, and must, following an appeal, do one or more of the following:
- (a) overturn the decision under appeal;
 - (b) vary the decision under appeal; or
 - (c) dismiss the appeal,
- and may make an order for costs against a party.
353. The Registration Appeals Committee shall render its decision in writing with reasons and provide a copy to the appellant, the decision maker and the Chief Executive Officer.

DISCLOSURE OF SUSPENSION, RESTRICTIONS AND CONDITIONS

354. The Chief Executive Officer, in such manner as the Chief Executive Officer considers appropriate, may publish and disclose to the public, with or without a request for disclosure, that:
- (a) a suspension has been imposed pursuant to the *Act* or to the By-Laws;
 - (b) conditions or restrictions on the registration of a registrant or registered firm have been imposed pursuant to the *Act* or the By-Laws.
355. The Chief Executive Officer may disclose, with or without a request for disclosure, to an extra-provincial regulatory body or another regulatory body in which the registrant or registered firm is registered or by which the member, candidate, student or organization is or seeks to be regulated, facts, information relating to a registrant's or registered firm's suspension or the imposition of conditions or restrictions on the registration of a registrant or registered firm.

PART 4: – PUBLIC ACCOUNTING LICENSING COMMITTEE

356. The Public Accounting Licensing Committee shall consist of at least three (3) members of CPA Nova Scotia appointed by the Board and up to two (2) members appointed by the Governor in Council consistent with Section 18A of the Act, none of whom are members of the Fitness to Practice Committee, Complaints Committee, Complaints Review Committee, or Discipline Committee.
357. The Board shall appoint a chair and vice-chair of the Public Accounting Licensing Committee.
358. The vice-chair shall act as chair in the absence of the chair.
359. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Public Accounting Licensing Committee to act as chair of the Committee.
360. The Board shall adopt from time to time the procedures to be followed by the Public Accounting Licensing Committee in carrying out its duties, such procedures being herein referred to as the "Public Accounting Licensing Committee Rules".

PUBLIC ACCOUNTING LICENSING

361. The form of application to be used by members seeking an Audit Licence or Review Licence shall be prescribed by the Public Accounting Licensing Committee.
362. The Board shall prescribe the audit engagement and review engagement licensure qualification criteria.

INITIAL APPLICATION FOR A PUBLIC ACCOUNTING LICENCE

363. A member seeking an a Audit Licence or a Review Licence shall apply to the Public Accounting Licensing Committee by submitting:
- (a) an application in the prescribed form and any associated application fee;
 - (b) documentation, in a form satisfactory to the Public Accounting Licensing Committee, setting forth full particulars regarding the member's training, experience and qualification; and
 - (c) such other documentation or information as the Public Accounting Licensing Committee may require.
364. The Public Accounting Licensing Committee shall consider all applications submitted pursuant to Section 363 and shall approve the application and licence in a form prescribed by the Board to those members who, in the opinion of the Public Accounting Licensing Committee, satisfy the qualification criteria for licensing either to perform audit engagements or review engagements, or shall not approve the application. If the Public Accounting Licensing Committee does not approve an application, it shall issue written reasons for its decision.
365. If, upon considering a licensing application, the Public Accounting Licensing Committee determines that the applicant does not meet all requirements for licensing, the Public Accounting Licensing Committee may not approve the application and shall advise the applicants of the reasons why the application has been denied and the steps which the applicants must take and the time frame to secure approval of the application. The Public Accounting Licensing Committee shall advise the Chief Executive Officer if it does not approve an application.
366. The Chief Executive Officer shall advise each applicant for licensing submitted pursuant to Section 363 as to whether their application has been approved by the Public Accounting Licensing Committee.
367. The licences issued by the Public Accounting Licensing Committee shall be valid from the date of licensing approval to the 31st day of December next following.

Application for renewal of existing Public Accounting Licence

368. A member seeking to renew his/her public accounting licence shall, on or before the 15th day of October of each year, apply to the Public Accounting Licensing Committee by submitting:

- (a) an application in the prescribed form and any associated application fee;
 - (b) documentation, in a form satisfactory to the Public Accounting Licensing Committee, setting forth full particulars regarding the member's training, experience and qualification; and
 - (c) such other documentation or information as the Public Accounting Licensing Committee may require.
369. A member is entitled, upon application, to have the member's public accounting license renewed if:
- (a) the member continues to meet the applicable public accounting licence qualification criteria established by the Board;
 - (b) the Registration Committee, an Investigation Panel, or a Hearing Panel has not prohibited the member from engaging in the practice of public accounting; and
 - (c) the Practice Inspection Committee has not restricted the member's practice of public accounting.
370. The Public Accounting Licensing Committee shall consider each public accounting licence renewal application and shall approve or not approve each application.
371. If, upon considering a public accounting licence renewal application, the Public Accounting Licensing Committee determines that the applicant does not meet all requirements for continued licensing, the Public Accounting Licensing Committee may not approve the application and shall advise the applicants of the reasons why the application has been denied and the steps which the applicants must take and the time frame to secure approval of the application. The Public Accounting Licensing Committee shall advise the Chief Executive Officer if it does not approve an application.
372. The Registration Committee may also revoke a licence upon failure to submit a licensing renewal application and pay an annual fee on or before the date fixed in these By-Laws provided that the Public Accounting Licensing Committee shall, before doing so, advise the member that his/her licence will be revoked and the steps which the member must take and the required time frame to bring the member into compliance with all applicable licensing requirements failing which the member's licence will be revoked.
373. Each member who is licenced pursuant to Sections 363, 364, or 370 shall immediately inform the Public Accounting Licensing Committee if:
- (a) the Practice Inspection Committee restricts the member's entitlement to engage in the practice of public accounting; or
 - (b) the Registration Committee, Investigation Panel or a Hearing Committee prohibits the member from engaging in the practice of public accounting,

in which case the Public Accounting Licensing Committee may revoke the licence and shall issue written reasons for its decision.

374. The Chief Executive Officer shall immediately advise the Public Accounting Licensing Committee if a member's registration is suspended or revoked in which case the Public Accounting Licensing Committee may revoke the member's licence and shall issue written reasons for its decision.
375. The Chief Executive Officer shall immediately advise the member if the Public Accounting Licensing Committee has revoked the member's licence and shall provide the member with the Public Accounting Licensing Committee's reasons for the revocation.
376. A decision of the Public Accounting Licensing Committee, other than a decision issued pursuant to Section 372, may be appealed to the Registration Appeals Committee in accordance with the requirements of the By-Laws.

DESIGNATIONS

377. (a) The CPA ASB is permitted to use the designation CPA in its name; and
- (b) The CPA Nova Scotia Education Foundation is permitted to use the designation CPA in its name.
378. An individual entitled by a regulator in a foreign jurisdiction to use a protected designation, may do so in Nova Scotia provided that:
- (i) the individual was resident in Nova Scotia on the date the *Act* came into force; and
 - (ii) the individual appends in parentheses, after the protected designation, the jurisdiction of the regulator which authorized the individual to use the protected designation.

PART 5: REGISTRATION REQUIREMENTS

FEEs AND OTHER ASSESSMENTS

379. The Board may prescribe application fees, registration fees, registration renewal fees, entrance fees, annual fees, reinstatement fees, transfer fees and any other fees, dues, or special assessments to be paid by registrants, registered firms, and any applicants.
380. The Board may establish a different amount of fees, dues, or special assessments payable in relation to different categories of registration.
381. The CPA Canada fees shall be paid by each registrant upon registration, reinstatement of registration or renewal of registration with CPA Nova Scotia added to the fees payable by each registrant, unless the registrant establishes to the satisfaction of CPA Nova Scotia that such charge has already been paid by the registrant as a result of a levy by an extra-provincial regulatory body.

382. Unless otherwise exempted pursuant to these By-Laws all annual and CPA Canada fees shall be paid prior to any person's or organization's registration, reinstatement of registration or renewal of registration pursuant to these By-Laws.
383. The Board may levy on registrants and registered firms such special assessments that are payable at such time and for such purposes as the Board determines by resolution.
384. The Board may prescribe examination fees and tuition payable by students and candidates, and by any other individual seeking registration in CPA Nova Scotia.
385. The Board may prescribe the late fees to be paid by any registrant or registered firm who does not remit the required application, documents, fees, payment, reimbursement, tuition, dues, or special assessments to CPA Nova Scotia by the due date.
386. The Board may create a policy regarding circumstances in which relief in relation to any required fees, special assessments, dues, or tuition in the form of a reduction, refund, waiver, exemption, and deferral may be granted and the process for granting such relief.

BANKRUPTCY

387. A registrant or registered firm who becomes a bankrupt within the meaning of the *Bankruptcy and Insolvency Act*, shall notify the Chief Executive Officer of the fact and circumstances of the bankruptcy in writing not later than fifteen (15) days after the event.
388. The Chief Executive Officer shall report all bankruptcies of registrants or registered firms that come to his or her attention to the Registration Committee.
389. If the bankruptcy of a registrant or registered firm is reported to the Registration Committee, the Registration Committee shall review the circumstances of the bankruptcy and may:
 - (a) permit the continuing registration of the registrant or registered firm, subject to any conditions or restrictions which the Registration Committee considers to be in the public interest; or
 - (b) recommend to the Chief Executive Officer that the registration of the registrant or registered firm be suspended pursuant to Section 30 of the *Act*.
390. If an application for registration, or reinstatement of registration, as a student or candidate discloses that the applicant is an undischarged bankrupt under the *Bankruptcy and Insolvency Act*, the Registration Committee shall review the circumstances of the bankruptcy and may:
 - a) approve the application for registration, or reinstatement of registration, subject to any conditions or restrictions which the Registration Committee considers to be in the public interest, if the application otherwise meets the requirements of the *Act* and the By-laws;
 - b) deny the application for registration, or reinstatement of registration.

391. In making its determination under Section 389 or 390, the Registration Committee may make such inquiries and seek production of such documents as it considers necessary and shall have regard to such considerations as it may deem appropriate including without limitation:
- (a) the circumstances that caused or contributed to the bankruptcy, and the conduct of the registrant or registered firm in respect of such circumstances;
 - (b) the extent to which the bankruptcy may put at risk the interests of
 - (i) the public;
 - (ii) any client, employer or employee of the registrant or registered firm;
 - (iii) any other party or parties adversely affected by the bankruptcy;
 - (c) the number, nature and amounts claimed by the creditors affected;
 - (d) the registrant or registered firm's financial circumstances;
 - (e) the status of the bankruptcy proceeding and the date the registrant or registered firm expects to be discharged from the bankruptcy.

CONTINUING PROFESSIONAL DEVELOPMENT

392. The Professional Development Committee shall be responsible for ensuring that members engage in continuing professional development as required by the By-Laws.
393. The Professional Development Committee shall consist of at least nine (9) members of CPA Nova Scotia appointed by the Board.
394. The Board shall appoint a chair and vice-chair of the Professional Development Committee.
395. The vice-chair shall act as chair in the absence of the chair.
396. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Professional Development Committee to act as chair of the Committee.
397. The Board shall adopt from time to time the procedures to be followed by the Professional Development Committee in carrying out its duties, such procedures being herein referred to as the "Professional Development Committee Rules".
398. In the execution of its duties the Professional Development Committee shall have the power:
- (a) to determine from time to time what activities qualify as continuing professional development;

- (b) to determine the manner in which members shall report their continuing professional development;
 - (c) to determine members or classes of members who may be excepted or have reduced professional development hours and the terms upon which the exemption or reduction in hours is granted;
 - (d) to determine members or classes of members who have increased professional development hour requirements;
 - (e) to determine that members or classes of members are required to undertake a certain type or types of professional development hours; and
 - (f) to review member compliance with the requirements of these By-Laws.
399. Unless otherwise determined by Professional Development Committee each member shall complete the following continuing professional development hours:
- (a) a minimum of twenty (20) professional development hours in each calendar year of which ten (10) hours must be verifiable; and
 - (b) one hundred twenty (120) professional development hours in any three (3) year rolling cycle, including at least sixty (60) hours of verifiable study in each three (3) year rolling cycle.
400. Every member shall on or before the 31st day of March of each year complete and submit to the Professional Development Committee, a continuing professional development report respecting the member's continuing professional development hours for the preceding calendar year in the manner prescribed by the Professional Development Committee.
401. A member who fails to complete the minimum required hours of continuing professional development prescribed by Sections 398 or 399 shall be referred to the Professional Development Committee, which may take one (1) or more of the following actions:
- (a) waive a portion or all of the continuing professional development requirement;
 - (b) stipulate the time frame and manner in which the member must complete any deficiency;
 - (c) make a report to the Chief Executive Officer recommending that the Chief Executive Officer refer the fact of the member's failure to complete the minimum required hours of continuing professional development to the chair of the Complaints Committee which referral shall be considered a complaint for the purposes of these By-Laws; or
 - (d) make a report to the Chief Executive Officer concerning the member's failure to complete the required hours and recommend that the member's registration should

be suspended until certain action identified by the Professional Development Committee is taken by the member.

402. Where a member fails to comply with the required course of action stipulated pursuant to Subsection 401(b), the Professional Development Committee may exercise any of its powers under Section 401.
403. Every member shall retain documentation to support the completion of the continuing professional development activities that have been reported on the member's compliance form for three (3) years after the completion of any particular year or such longer period as the Professional Development Committee may determine.

PROFESSIONAL LIABILITY INSURANCE

404. Each member engaged in the practice of public accounting or a regulated service, and each registered firm shall obtain and maintain professional liability insurance in the amount, nature, and scope as prescribed by the Board. For greater certainty, in any situation where a member or a registered firm establishes to the satisfaction of the Chief Executive Officer that the member or registered firm is a named insured in a professional liability insurance policy which meets the professional liability insurance policy requirements pursuant to Sections 404 and 405 and which is issued to an organization through whom the professional services are rendered, the member or registered firm is not required to obtain and maintain insurance coverage independent of the organization's professional liability insurance coverage.
405. The professional liability coverage required pursuant to Section 404 shall also:
 - (a) stipulate that coverage for legal/defense costs shall be in addition to these minimum policy limits;
 - (b) include coverage for prior acts;
 - (c) include a six (6) year discovery period which maintains the coverage following withdrawal from the practice of public accounting or a regulated service; and
 - (d) include an endorsement requiring the insurer to advise CPA Nova Scotia where the policy is cancelled, or not renewed or if coverage is below the minimum coverage required pursuant to Sections 404 and 405.
406. Members holding the office of Auditor General of a Canadian federal, provincial or municipal government and any members employed therewith shall be exempt from Sections 246, 404, and 405.
407. Prior to offering a regulated service other than through a registered firm every member who must obtain and maintain the professional liability insurance pursuant to Section 404 shall submit to the Chief Executive Officer, a declaration in the form prescribed by the Board together with such documentation and information as may be required by the Board

establishing that the member has obtained the insurance required pursuant to Section 404 and 405.

408. Each member or registered firm shall advise the Chief Executive Officer in writing of any change to the information set out in the declaration within thirty (30) days of such change.

CODE OF PROFESSIONAL CONDUCT

409. The Board may establish, adopt, amend, or repeal rules of professional conduct or ethics, which are designated as the Code of Professional Conduct with regard to the conduct of registrants or registered firms, provided that such Code of Professional Conduct shall not be contrary to the provisions of the *Act* or of the By-Laws.
410. Every registrant and registered firm shall be deemed to agree to, and be bound by, the Code of Professional Conduct.
411. Every registrant and registered firm must comply with the Code of Professional Conduct.
412. In case of conflict between the Code of Professional Conduct, and the other provisions of the By-Laws, the By-Laws shall have precedence.

PART 6: PROFESSIONAL STANDARDS

PROFESSIONAL STANDARDS

413. The professional standards of practice of chartered professional accounting include:
- (a) the accounting standards set out in the CPA Canada Handbook – Accounting and the CPA Canada Public Sector Accounting Handbook;
 - (b) the standards set out from time to time in the CPA Canada Handbook – Assurance including, but not limited to:
 - (i) Canadian auditing standards;
 - (ii) Canadian standards on quality control;
 - (iii) Assurance standards;
 - (iv) Standards for reports on the results of applying specified auditing procedures; and
 - (v) Standards for compilation engagements.
 - (c) the standards of practice for tax engagements, as may be adopted by the Board.
414. The Board may adopt additional standards of practice.

PRACTICE INSPECTION

415. To protect the public the Board shall establish a program of inspection of members and registered firms to be implemented by the Practice Inspection Committee to assess the public accounting practices and compliance with professional standards of members and registered firms who perform public accounting and such regulated services as the Board may determine and to ensure that appropriate training or instruction is provided and to ensure that appropriate follow-up or remedial action is taken in instances of non-compliance.
416. The Board may adopt, from time to time the procedures to be followed by the Practice Inspection Committee in carrying out its duties, such procedures being herein referred to as the "Practice Inspection Committee Rules".
417. The Practice Inspection Committee shall consist of at least nine (9) members of CPA Nova Scotia appointed by the Board, none of whom are members of the Fitness to Practice Committee, Complaints Committee, Complaints Review Committee, or Discipline Committee.
418. No member of the Practice Inspection Committee shall cease to hold office by virtue only of the expiration of the member's appointment to that Committee while the member is in the process of conducting, or considering the results of, a practice inspection.
419. The Board shall appoint a chair and vice-chair of the Practice Inspection Committee.
420. The vice-chair shall act as chair in the absence of the chair.
421. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Practice Inspection Committee to act as chair of the Committee.
422. The Practice Inspection Committee may inspect or undertake an investigation into any pre-approved training office in accordance with the Practice Inspection Committee Rules for the purpose of ensuring compliance with the pre-approved training office requirements set out in these By-Laws.
423. The Practice Inspection Committee may retain the services of an inspector to conduct a practice inspection, who shall be selected from the inspectors appointed by the Chief Executive Officer pursuant to Section 58 of the Act.
424. The Practice Inspection Committee may set the fee to be paid to practice inspectors for the provisions of services and may review and adjust the fee from time to time as deemed necessary by the Committee.
425. Inspectors shall report to the Practice Inspection Committee.
426. Every member and registered firm who practices public accounting or is engaged in such regulated services as the Board may determine shall be subject to practice inspections in accordance with the Practice Inspection Committee Rules.

427. Every member and registered firm subject to practice inspection shall cooperate with the Practice Inspection Committee and any inspector engaged in a practice inspection process.
428. Every member and registered firm subject to practice inspection shall upon reasonable notice, permit any inspector engaged in a practice inspection process to enter the professional premises of a member or registered firm and inspect the professional records, files, working papers and all other documents and papers and records relating to the professional practice of a member or a registered firm.
429. Every member who does not have identifiable professional premises shall upon reasonable notice make available for inspection the professional records, files, working papers and all other documents and papers and records relating to the professional practice of the member.
430. The practice inspection and the preparation and completion of any practice inspection report shall be undertaken as contemplated in the Practice Inspection Committee Rules.
431. Subject to Section 432, 433, and 434 the Practice Inspection Committee and any member thereof and any person acting on its behalf shall maintain the confidentiality of:
- (a) all practice inspection reports, decisions and files;
 - (b) all professional records, files, working papers and all other documents and papers and records relating to the professional practice of a member or registered firm; and
 - (c) the affairs of any member and of his or her clients.
432. The Practice Inspection Committee shall bring to the attention of the Chief Executive Officer any failure to maintain professional standards or any other action or lack of action identified during the course of an inspection if the conduct could in the opinion of the Practice Inspection Committee constitute conduct unbecoming, professional incompetence or professional misconduct on the part of a member, candidate or student.
433. The Practice Inspection Committee may advise an extra-provincial regulatory body, or the Canadian Public Accountants Board or such other regulatory bodies as the Practice Inspection Committee deems appropriate of any portion of a practice inspection report or a decision rendered in respect of a report or with respect to compliance with respect to a decision.
434. The Practice Inspection Committee may, with a member's consent, refer a member to the Fitness to Practice Committee if as a result of the inspection process the Practice Inspection Committee is of the view that the member's, candidate's, or student's capacity should be assessed.
435. The Practice Inspection Committee shall receive, consider and evaluate the practice inspection report and any the written comments from the member or registered firm, and shall make a decision as to the outcome of the inspection.

436. The decision as to the outcome of a practice inspection shall be made by the Practice Inspection Committee and may include one (1) or more of the following:
- (a) that no further action is required;
 - (b) that a corrective action plan to address deficiencies within a specified period of time, acceptable to the Practice Inspection Committee, be submitted by the member or registered firm and once approved, implemented in accordance with the plan;
 - (c) that a member or members be required to take one (1) or more courses of instruction within a specified period of time set by the Practice Inspection Committee;
 - (d) that the practice of a member or registered firm be restricted on such terms as the Practice Inspection Committee considers appropriate in which case the Practice Inspection Committee must advise the Chief Executive Officer;
 - (e) that a member approved by the Practice Inspection Committee be appointed to supervise the practice of the member or registered firm, or some part of it on such terms as the Practice Inspection Committee considers appropriate;
 - (f) that a further inspection be completed within a specified time period set by the Practice Inspection Committee;
 - (g) that a report be made to the Chief Executive Officer recommending that the Chief Executive Officer refer any matter arising out of the practice inspection process to the chair of the Complaints Committee which referral shall be considered a complaint for the purposes of these By-Laws;
 - (h) with the member or candidate's consent refer the member, candidate, or student to the Fitness to Practice Committee; and
 - (i) such other corrective or remedial action that the Practice Inspection Committee considers appropriate.
437. The Practice Inspection Committee shall provide a copy of its decision to the member or registered firm.
438. The Practice Inspection Committee may supervise a member's or registered firm's compliance with its decision.
439. If a member or registered firm does not comply with a decision of the Practice Inspection Committee or pay the costs associated with the practice inspection within the required time frame, the Practice Inspection Committee may report the lack of compliance or failure to pay costs to the Chief Executive Officer with a recommendation that the registration of the member or registered firm be suspended until such time as the action identified by the Practice Inspection Committee is taken by the member or registered firm.

440. Every member and registered firm who is subject to a practice inspection shall pay, within thirty (30) days of the date of issuance, any CPA Nova Scotia invoice issued in respect of any portion of the cost of the practice inspection, including without limitation the cost of any services provided by an inspector, as determined by CPA Nova Scotia in accordance with the Practice Inspection Committee Rules.

PART 7: FITNESS TO PRACTICE

441. The Board shall appoint a Fitness to Practice Committee which may consider matters referred to in accordance with these By-Laws.
442. The Board may establish a policy in relation to the mandate, function, investigation and processes to be followed by Fitness to Practice Committee which policy shall be referred to as the "Fitness to Practice Protocol."
443. The Fitness to Practice Committee shall consist at least five (5) members of CPA Nova Scotia and at least one (1) public representatives appointed by the Board, none of whom are members of the Complaints Committee, Complaints Review Committee, Discipline Committee, Practice Inspection Committee or the Public Accounting Certification Committee.
444. No member of the Fitness to Practice Committee shall cease to hold office by virtue only of the expiration of the member's appointment to that Committee while the member is in the process of considering a matter referred to the Committee.
445. The Board shall appoint a chair and a vice-chair of the Fitness to Practice Committee.
446. The vice-chair shall act as chair in the absence of the chair.
447. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Fitness to Practice Committee to act as chair of the Committee.
448. Where:
- (a) a complaint concerns a registrant's incapacity;
 - (b) the investigation of a complaint raises the question of a registrant's incapacity;
 - (c) a person raises questions about the possible incapacity of a registrant in the absence of a complaint; or
 - (d) a registrant self reports incapacity to CPA Nova Scotia,

the Chief Executive Officer, the chair of the Practice Inspection Committee, the chair of the Complaints Committee or the chair of the Investigation Panel may, where it is in the public interest to do so, and with the consent of the registrant, refer the matter to the Fitness to Practise Committee in accordance with the By-Laws.

449. Where a matter is referred to the Fitness to Practise Committee, the matter shall be addressed in accordance with the By-Laws.
450. The Fitness to Practise Committee may make a report to the Chief Executive Officer recommending that the Chief Executive Officer refer the subject matter of the report to the chair of the Complaints Committee which referral shall be considered a complaint for the purposes of these By-Laws.

REFERRAL TO FITNESS TO PRACTISE COMMITTEE

451. If a matter referred to the Fitness to Practise Committee concerns a registrant who was previously before the Fitness to Practise Committee, the Fitness to Practise Committee must be provided with all information in the possession of CPA Nova Scotia related to the previous matter.

INTERIM AGREEMENT

452. On receipt of a referral of a matter, the Fitness to Practise Committee may enter into an interim agreement with the registrant who is the subject of the referral, respecting conditions or restrictions on the registrant's registration or certification.
453. An interim agreement remains in effect pending the conclusion of an investigation or hearing with respect to the registrant or until the registrant enters into a remedial agreement.
454. An interim agreement may include any of the following:
- (a) the registrant's agreement to submit, at the registrant's expense, to any assessment for incapacity that the Fitness to Practise Committee considers appropriate;
 - (b) the registrant's agreement to reimburse CPA Nova Scotia for any assessment for incapacity expenses incurred by CPA Nova Scotia;
 - (c) the registrant's undertaking to complete, at the registrant's expense, any applicable course of treatment that is designed to address any issues respecting the registrant's capacity;
 - (d) the registrant's authorization for the Fitness to Practise Committee to receive reports on the assessments for incapacity or treatments referred to in clauses (a), (b), and (c) and to request reports from practitioners who treat the registrant;
 - (e) the registrant's agreement to accept restrictions or conditions on the registrant's practice;
 - (f) the registrant's agreement to refrain from practicing chartered professional accounting until the terms and conditions in the agreement are satisfied;

- (g) disclosure to the Chief Executive Officer of any practice condition, restriction or withdrawal; and
- (h) any provisions to which the registrant and the Fitness to Practise Committee agree.

REMEDIAL AGREEMENT

455. The Fitness to Practise Committee may enter into a remedial agreement with a registrant, if the Fitness to Practise Committee is satisfied that:
- (a) there is sufficient evidence that the registrant is, has been, or is to become, incapacitated;
 - (b) it is in the public interest to do so; and
 - (c) the agreement contains terms and conditions that can be reasonably expected to protect the public.
456. A remedial agreement may contain any of the following:
- (a) the registrant's agreement to submit, at the registrant's expense, to any assessment for incapacity that the Fitness to Practise Committee considers appropriate;
 - (b) the registrant's agreement to reimburse CPA Nova Scotia for any assessment for incapacity expenses incurred by CPA Nova Scotia;
 - (c) the registrant's undertaking to complete, at the registrant's expense, any applicable course of treatment designed to address any issues respecting the registrant's incapacity;
 - (d) the registrant's authorization for the Fitness to Practise Committee to receive any reports, assessments or evaluations that have been completed, are being undertaken or are undertaken in the future, whether at the request of the Fitness to Practise Committee or not, to the extent that they might reasonably be considered to relate to the registrant's incapacity;
 - (e) the registrant's consent for the Fitness to Practise Committee to communicate directly with practitioners who treat the registrant;
 - (f) restrictions on the registrant's registration, or the registrant's undertaking to refrain from practicing as a chartered professional accountant;
 - (g) terms and conditions that the registrant must satisfy before returning to practice;
 - (h) terms, conditions or restrictions on the registrant's registration that will apply after the registrant returns to practice;

- (i) disclosure to the Chief Executive Officer of any practice condition, restriction or withdrawal; and
- (j) any provisions to which the registrant and the Fitness to Practise Committee agree.

REFERRALS FROM THE FITNESS TO PRACTISE COMMITTEE

457. The Fitness to Practise Committee must refer a matter respecting a registrant back to the Chief Executive Officer, the chair of the Complaints Committee or the Investigation Panel if any of the following occur:
- (a) the registrant fails to submit to any reasonable assessment or examination that the Fitness to Practise Committee directs to determine whether or not the registrant is, has been, or could become, incapacitated, or has been diagnosed with a condition which would be expected to lead to incapacity;
 - (b) the registrant withdraws consent to participate in the fitness to practise process;
 - (c) at any time the Fitness to Practise Committee considers that it is no longer in the public interest for the registrant to participate in the fitness to practise process;
 - (d) the registrant and the Fitness to Practise Committee do not agree to the terms and conditions of an interim agreement or a remedial agreement;
 - (e) the Fitness to Practise Committee requests an amendment to an interim or remedial agreement and the registrant does not accept the amendment;
 - (f) the Fitness to Practise Committee determines that a registrant subject to an interim or remedial agreement;
 - (i) fails to meet the terms and conditions of the interim or remedial agreement, or
 - (ii) poses an immediate threat to the health or safety of others;
 - (g) the Fitness to Practise Committee is not satisfied that there is sufficient evidence that the registrant is, or has been, or could become, incapacitated;
458. Once a registrant has fulfilled the terms and conditions of a remedial agreement, the Fitness to Practise Committee shall notify the Chief Executive Officer and either the chair of the Complaints Committee or to the chair of the Investigation Panel, as the case may be, if the matter was referred after a complaint, that the matter has been concluded.
459. When a matter is referred by the Fitness to Practise Committee back to the Chief Executive Officer or the chair of the Complaints Committee or to the chair of the Investigation Panel, the complete file, including any reports, assessments or evaluations in the possession of or obtained by the Fitness to Practise Committee, must accompany the referral.

PART 8: COMPLAINTS AND DISCIPLINE

APPOINTMENT OF COMPLAINTS COMMITTEE

460. The Complaints Committee shall consist of at least twenty-five (25) members of CPA Nova Scotia and up to five (5) public representatives appointed by the Board, none of whom are Directors, or members of the Complaints Review Committee, Discipline Committee or Fitness to Practice Committee.
461. No member of the Complaints Committee shall cease to hold office by virtue only of the expiration of the member's appointment to that Complaints Committee if an Investigation Panel to which the member was appointed remains seized of any complaint.

APPOINTMENT OF DISCIPLINE COMMITTEE

462. The Discipline Committee shall consist of at least twelve (12) members of CPA Nova Scotia and up to five (5) public representatives appointed by the Board, none of whom are Directors or members of the Complaints Committee, Complaints Review Committee or Fitness to Practice Committee.
463. No member of the Discipline Committee shall cease to hold office by virtue only of the expiration of the member's appointment to that Discipline Committee if a Hearing Panel to which the member was appointed remains seized of any matter.

APPOINTMENT OF COMPLAINTS REVIEW COMMITTEE

464. The Complaints Review Committee shall consist of at least three (3) members of CPA Nova Scotia and up to one (1) public representative appointed by the Board, none of whom are members of the Complaints Committee, Discipline Committee or Fitness to Practice Committee.
465. The vice-chair of the Complaints Review Committee shall act as chair when the chair is not present.
466. When, for any reason, neither the chair nor the vice-chair is available, the Board may appoint a member of the Complaints Review Committee to act as chair of the Committee.

COMPLAINTS

467. The Board may adopt, from time to time, the procedures to be followed by the Complaints Committee, the Discipline Committee and the Complaints Review Committee in carrying out their respective duties, such procedures being herein referred to as the "Complaints and Discipline Process".
468. If a person seeks to bring a complaint against a former registrant or former registered firm outside the limitation period established in Section 74 of the Act, the following process shall apply:

- (a) the person must apply to the Chief Executive Officer for permission to bring the complaint, and provide the reason(s) why the person believes exceptional circumstances exist which justify filing the complaint outside the deadline;
 - (b) Following receipt of an application to file a complaint outside the deadline, the Chief Executive Officer shall make any inquiries he or she considers appropriate in the circumstances;
 - (c) The Chief Executive Officer may deny an application to file a complaint outside the deadline without providing notice of the application to the proposed respondent. However, the Chief Executive Officer shall not grant permission to file a complaint outside the deadline without endeavouring to notify the proposed respondent of the application by delivering a notice to the last address provided to CPA Nova Scotia by the proposed respondent;
 - (d) In the notice, the Chief Executive Officer shall invite the proposed respondent to respond to the application by a stated deadline;
 - (e) The Chief Executive Officer shall consider the application, the response (if any) received from the proposed respondent, and such additional information as the Chief Executive Officer considers relevant;
 - (f) The Chief Executive Officer shall only provide permission to bring the complaint if the Chief Executive Officer is satisfied, in his or her discretion, that exceptional circumstances exist having regard to the risk to the public.
469. (1) Upon receipt of information concerning the conduct, capacity, practice or professional conduct of registrants or registered firms, the Chief Executive Officer may:
- (a) determine the matter requires no further inquiry;
 - (b) make further inquiries as the Chief Executive Officer considers necessary in the circumstances;
 - (c) refer the matter to the Chair of the Complaints Committee;
 - (d) proceed with the matter as set out in Section 488.
- (2) On receipt of a written complaint, the Chief Executive Officer may seek particulars of a complaint and upon receipt of any requested particulars may attempt to resolve the complaint if, in the opinion of the Chief Executive Officer, the complaint may be satisfactorily resolved in a manner that is in keeping with the purposes of the professional responsibility process provided that if the complaint cannot be resolved in a timely manner the Chief Executive Officer must:
- a) dismiss the complaint, and notify the complainant and the respondent of the reasons for this disposition, if, in the opinion of the Chief Executive Officer, the subject matter of the complaint is outside the jurisdiction of CPA Nova Scotia; or

b) refer the complaint to the chair of the Complaints Committee.

470. Any notification by a registrant to CPA Nova Scotia which is required by Rule 102 of the CPA Nova Scotia Code of Conduct shall be made to the Chief Executive Officer in writing.

RECEIPT OF COMPLAINT BY COMPLAINTS COMMITTEE CHAIR

471. Upon receipt of a complaint from the Chief Executive Officer, the chair of the Complaints Committee must take one (1) of the following actions:

- (a) dismiss the complaint, and notify the complainant and the respondent of the reasons for this disposition, if, in the opinion of the chair:
 - (i) the complaint is for an extraneous or improper purpose; or
 - (ii) the complaint, even if sustained, does not appear to constitute professional misconduct or conduct unbecoming, professional incompetence or incapacity; or
 - (iii) the complaint, even if sustained, constitutes professional misconduct, conduct unbecoming, or professional incompetence which is so trivial or minor in nature that it would not warrant charges being laid;

In addition to dismissing a complaint, the chair may issue a warning to the respondent.

- (b) refer the complaint to the Fitness to Practise Committee if all of the following apply:
 - (i) it raises concerns about a registrant's capacity;
 - (ii) it is in the public interest to do so;
 - (iii) it does not allege facts that, if proven, would reasonably be regarded as professional misconduct, conduct unbecoming, or professional incompetence;
 - (iv) it does not allege facts that, if proven, would reasonably merit a counsel or a caution;
 - (v) the registrant consents;
- (c) provide the respondent with a copy of the complaint and require the respondent to provide a written response to the complaint, or any matter identified by the chair within thirty (30) days or such other timeframe as the chair of the Complaints Committee deems appropriate in the circumstances and following receipt of the requested response or upon the expiration of the time provided for providing a response take one or more of the following actions:

- (i) dismiss the complaint, and notify the complainant and the respondent of the reasons for this disposition, if, in the opinion of the chair;
 - a) the complaint is for an extraneous or improper purpose; or
 - b) the complaint, even if sustained, does not appear to constitute professional misconduct or conduct unbecoming, professional incompetence or incapacity; or
 - c) the complaint, even if sustained, constitutes professional misconduct, conduct unbecoming, or professional incompetence which is so trivial or minor in nature that it would not warrant charges being laid;
- (ii) In addition to dismissing a complaint, the chair may issue a warning to the respondent;
- (d) attempt to resolve the complaint if, in the opinion of the chair, the complaint may be satisfactorily resolved in a manner that is in keeping with the purposes of the professional responsibility process; or
- (e) unless the complaint has been resolved pursuant to Subsection (c) refer the complaint to the chair of an Investigation Panel to investigate the complaint.

APPOINTMENT OF INVESTIGATION PANEL

- 472. The chair of the Complaints Committee shall, from time to time, appoint Investigation Panels to investigate complaints.
- 473. The chair of the Complaints Committee may sit on an Investigation Panel and, in such case, shall act as the chair of the Investigation Panel.
- 474. Where the chair of the Complaints Committee is not appointed to an Investigation Panel, the chair of the Complaints Committee shall appoint a chair of the Investigation Panel.
- 475. The chair of the Complaints Committee may empanel as many panels from among the members of the Complaints Committee as the chair deems to be necessary.

INVESTIGATION PANEL

- 476. Upon receipt of a complaint the chair of an Investigation Panel shall convene the Investigation Panel and undertake an investigation into the complaint.
- 477. (1) An Investigation Panel, in addition to its powers set out in the *Act*, may:
 - (a) provide the written response of the respondent to the complainant and request a written response from the complainant;

- (b) require the respondent, or any registrant or registered firm, to produce to the Investigation Panel any records, documents and things in his, her or its possession or under his, her or its control that may be relevant to the investigation;
- (c) require the respondent, or any registrant or any registered firm to attend before the Investigation Panel to be interviewed;
- (d) direct an inspection or audit of the practice of the respondent;
- (e) obtain such legal or expert advice as the Investigation Panel deems necessary;
- (f) require the respondent to submit to such examinations as the Investigation Panel directs to determine whether the member is competent to practice as a chartered professional accountant;
- (g) attempt to resolve the complaint if, in the opinion of the Investigation Panel, the complaint may be satisfactorily resolved in a manner that is in keeping with the purposes of the professional responsibility process; and
- (h) refer a portion of the complaint to the Fitness to Practise Committee if all of the following apply:
 - (i) it raises concerns about a registrant's capacity;
 - (ii) it is in the public interest to do so;
 - (iii) the registrant consents.

The Investigation Panel shall remain seized of and process any portion of a complaint that is not referred to the Fitness to Practice Committee.

- (2) Where the Investigation Panel has required a registrant to submit to physical, mental, or other examinations or required a registrant or a registered firm to submit to an inspection or audit of the practice by a qualified person designated by the Investigation Panel, the Investigation Panel shall provide the registrant or registered firm with a copy of any report it receives from the designated qualified person.
478. An Investigation Panel is not required to give any person an opportunity to appear or to make formal submissions before making a decision.
479. Following the investigation of a complaint by the Investigation Panel, the Investigation Panel may:
- (a) direct that the matter be referred, in whole or in part, to the Discipline Committee and resolve the balance of the complaint not referred to the Discipline Committee pursuant to Subsections (b) or (c);
 - (b) dismiss the complaint in whole or in part; or

- (c) take one or more of the following actions:
 - (i) counsel the respondent;
 - (ii) caution the respondent;
 - (iii) with the consent of the respondent, reprimand the respondent;
 - (iv) enter into a resolution agreement with the respondent that provides for one (1) or more of the following:
 - a) assessing the respondent's fitness or capacity to practise as a chartered professional accountant or the respondent's fitness or capacity to remain registered as a student or candidate;
 - b) counselling or treatment of the respondent;
 - c) monitoring or supervising the respondent's practice as a chartered professional accountant or as a registered firm of chartered professional accountants;
 - d) requiring the respondent to complete specified professional development courses or undergo specified training;
 - e) placing conditions on the respondent's right to practice as a chartered professional accountant or as a registered firm, or continued registration; and
 - f) such other action as the Investigation Panel considers appropriate.
 - (d) enter into an agreement with the respondent that the respondent shall pay all or part of the costs incurred by CPA Nova Scotia in monitoring compliance with conditions imposed on the respondent under Subsection (c)(iv), or
 - (e) take any other action that it considers appropriate in the circumstances and that is not inconsistent with this *Act* or the By-Laws.
480. An Investigation Panel shall provide the complainant and the respondent with its written decision setting out its reasons for the decision except for action taken under Subsection 479(a) in which case a written decision is not required. The Investigation Panel may make such deletions to its decision when disclosed as are necessary to respect the confidentiality of matters disclosed to the Investigation Panel.
481. Notice shall be given to the public of any decision, order or agreement made by an Investigation Panel which results in conditions or restrictions on a respondent's registration or in a registration sanction in the form and manner determined by the Chief Executive Officer unless otherwise directed by the Investigation Panel.

CHARGES

482. If an Investigation Panel pursuant to Subsection 479(a), determines that a matter be referred, in whole or in part, to the Discipline Committee it shall lay a formal charge or charges, or a charge with more than one (1) count, alleging that respondent is guilty of one (1) or more acts of professional misconduct, conduct unbecoming, incapacity or professional incompetence, and shall provide a copy of the charges to the respondent and to the chair of the Complaints Committee.
483. Upon receipt of the charges from an Investigation Panel the chair of the Complaints Committee shall provide the charges to the chair of the Discipline Committee.
484. Upon receipt of charges the chair of the Discipline Committee shall provide the charges to the chair of a Hearing Panel appointed pursuant to Section 492.

SETTLEMENT AGREEMENTS WHERE CHARGES LAID BY INVESTIGATION PANEL

485. After determining that all or part of a matter should be referred to the Discipline Committee, the Chief Executive Officer and the respondent may, at any time prior to the commencement of the hearing by the Hearing Panel to whom the charges have been referred, enter into a settlement agreement, in writing, conditional upon the acceptance of the agreement by the Investigation Panel and the Hearing Panel to which the matter has been referred for hearing.
486. Where an Investigation Panel recommends the acceptance of the proposed settlement agreement, it shall advise the chair of the Hearing Panel that a proposed settlement has been reached.
487. A settlement agreement shall constitute a reprimand on the respondent's registration record absent written agreement otherwise within the settlement agreement.

REFERRAL FROM CHIEF EXECUTIVE OFFICER TO DISCIPLINE COMMITTEE

488. Where a registrant or registered firm:
- (a) has pleaded guilty to, been convicted or been found to be guilty of any offence in or out of Canada that is inconsistent with the proper professional behavior of a registrant or registered firm, including a conviction under the *Criminal Code* (Canada), or such other legislation as is set out in the By-Laws, unless a pardon has been issued;
 - (b) has been subjected to a registration sanction in a disciplinary proceeding by a provincial accounting or licensing body, an extra-provincial regulatory body, a Canadian regulatory body to which the registrant or registered firm is a member or is registered or a foreign regulatory accounting body;
 - (c) has had a licensing sanction imposed by a provincial accounting or licensing body, an extra-provincial regulatory body or a foreign jurisdiction;

- (d) is in breach of an agreement with an Investigation Panel or is in breach of an order issued by an Investigation Panel or is in breach of an order issued by a Hearing Panel; or
- (e) is in violation of a practice restriction or condition imposed pursuant to the *Act* or the By-Laws;

the Chief Executive Officer may refer the matter to the chair of the Discipline Committee with a summary of the matter to be addressed and shall provide the registrant or registered firm with a copy of the summary which summary shall for the purposes of these By-Laws be considered charges.

- 489. Upon receipt of a referral of a matter pursuant to Section 488 the chair of the Discipline Committee shall provide the charges to the chair of the Hearing Panel appointed pursuant to Section 492.

SETTLEMENT AGREEMENTS WHERE MATTER REFERRED TO DISCIPLINE COMMITTEE BY THE CHIEF EXECUTIVE OFFICER

- 490. After determining that a matter should be referred directly to the Discipline Committee, the Chief Executive Officer and the respondent may, at any time prior to the commencement of the hearing by the Hearing Panel to whom the charges have been referred, enter into a settlement agreement, in writing, conditional upon the acceptance of the agreement by the Hearing Panel to which the matter has been referred for hearing.
- 491. Where the Chief Executive Officer recommends the acceptance of the proposed settlement agreement, the Chief Executive Officer shall advise the chair of the Hearing Panel that a proposed settlement has been reached.

DISCIPLINE COMMITTEE

APPOINTMENT OF HEARING PANEL

- 492. The chair of the Discipline Committee shall, from time to time, appoint a Hearing Panel to hear and decide charges against a respondent.
- 493. The chair of the Discipline Committee may sit on a Hearing Panel and, in such case, shall act as the chair of the Hearing Panel.
- 494. Where the chair of the Discipline Committee is not appointed to a Hearing Panel, the chair of the Discipline Committee shall appoint a chair of the Hearing Panel.
- 495. The chair of the Discipline Committee may empanel as many panels from among the members of the Discipline Committee as the chair deems to be necessary.

REFERRAL OF CHARGES TO HEARING PANEL

- 496. The Hearing Panel shall hear all charges that have been laid against a respondent.

497. If two (2) or more proceedings before the Discipline Committee involve the same respondent or the same or similar questions of fact, law or policy, the chair of the Discipline Committee may, without the consent of the parties, direct that the proceedings or any part of them be combined or heard at the same time by the same Hearing Panel.
498. The Hearing Panel shall have authority, with or without a motion from one (1) of the parties, to amend, on such notice as the Hearing Panel considers appropriate, the scope of the charges that have been referred to the Discipline Committee.

CONSIDERATION OF A SETTLEMENT AGREEMENT

499. Upon being advised of a proposed settlement having been reached, the chair of the Hearing Panel shall set a date, time, and location at which the Hearing Panel will hear submissions from the Chief Executive Officer with respect to the proposed settlement and shall notify the Respondent of the date, time, and location of the meeting of the Hearing Panel.
500. The meeting of the Hearing Panel into the proposed settlement shall not be open to the public.
501. If, following a meeting, the Hearing Panel accepts the proposed Settlement Agreement, or accepts a revised recommendation with the consent of the Chief Executive Officer or Investigation Panel (if applicable) and the respondent, it shall confirm the acceptance by written decision with reasons and an order that incorporates the settlement agreement.
502. Notice shall be given to the public of any Settlement Agreement accepted by a Hearing Panel in the form and manner determined by the Chief Executive Officer unless otherwise directed by the Hearing Panel.
503. Where the Hearing Panel rejects the recommended Settlement Agreement:
- (a) it shall confirm its rejection by a written decision with reasons which it shall provide to the Chief Executive Officer and the chair of the Discipline Committee;
 - (b) it shall turn the charges over to the chair of the Discipline Committee who shall:
 - (i) appoint a new Hearing Panel to conduct the hearing;
 - (ii) appoint a chair of the Hearing Panel (if the chair of the Discipline Committee will not sit on the Hearing Panel); and
 - (iii) provide the charges to the chair of that Hearing Panel;
 - (c) no member of the Hearing Panel that considered the proposed settlement agreement shall be a member of the new Hearing Panel; and
 - (d) if the charges originated from an Investigation Panel, that Investigation Panel shall retain jurisdiction over the complaint until the Hearing Panel commences the hearing on the merits of the charges. If the charges originated from the Chief Executive

Officer, the chair of the Discipline Committee shall have jurisdiction over the charges until the Hearing Panel commences the hearing on the merits of the charges.

HEARING

504. Unless the Hearing Panel has issued a written decision and order incorporating a settlement agreement pursuant to Section 501, a Hearing Panel shall, within ninety (90) days of the chair of the Hearing Panel receiving the charges from the Investigation Panel or the Chief Executive Officer, convene to schedule a hearing to commence at such time and location as directed by Hearing Panel which time and location may be amended by the chair of the Hearing Panel with or without a motion from one of the parties.
505. Unless the respondent has agreed to a shorter notice period, the chair of the Hearing Panel shall ensure that a notice of hearing is served on the respondent, the Chief Executive Officer and the complainant at least thirty (30) days before the holding of the hearing.
506. A notice of hearing shall state the details of the charges and the time and place of the hearing.
507. The Chief Executive Officer shall provide notice to the public of the time, place and location of the hearing as well as the name of the respondent and a summary of the charges.

HEARING PANEL PROCEDURE

508. (1) A Hearing Panel may determine its own procedure and in addition to any other authority granted to a Hearing Panel in these By-Laws, may:
 - (a) issue subpoenas and enforce the attendance of witnesses and compel them to give oral or written evidence on oath and to produce such documents and things as the Hearing Panel considers necessary for the full consideration of a charge;
 - (b) order pre-hearing procedures, including pre-hearing conferences that are held in private, and direct the times, dates, and places for those procedures;
 - (c) order that a hearing, parts of a hearing or pre-hearing conference be conducted using a means of telecommunication that permits the parties and the panel to communicate simultaneously;
 - (d) administer oaths and solemn affirmations;
 - (e) receive and accept such evidence and information on oath, affidavit or otherwise as the Hearing Panel in its discretion sees fit, whether admissible in a court of law or not;
 - (f) prescribe the disclosure obligations of the parties prior to a hearing and the deadline for compliance;

- (g) compel, at any stage of a proceeding, any person to provide information or to produce documents or things that may be relevant to a matter before it;
 - (h) adjourn or postpone a proceeding from time to time;
 - (i) amend or permit the amendment of any document filed in connection with the proceeding, including a notice of hearing and a charge or charges contained therein; and
 - (j) make interim orders to affirm, amend, or rescind any outstanding order of an Investigation Panel.
- (2) Any document required to be served on a party or witness may be served through one of the following methods:
- a) personal delivery;
 - b) registered mail to the intended recipient's last known mailing address;
 - c) email to the intended recipient's last known email address;
 - d) facsimile to the intended recipient's last known fax number; or
 - e) such other method as ordered by the hearing panel.
- (3) For the purpose of service on a registrant pursuant to (2)(b),(c) or (d), the registrant's contact information contained in the Register may be relied upon as the intended recipient's last known address and/or facsimile number.
- (4) Service is deemed to have been made on:
- a) the date of delivery, if the document is served by personal delivery;
 - b) the fifth day following the date of sending, if the document is provided or served by registered mail;
 - c) the date of sending, if the document is provided or served by email or facsimile;
 - d) such other date as ordered by the hearing panel.
- (5) Proof of service, if necessary, may be established by filing an affidavit confirming particulars of the use of any one of the means of service identified in (2) above.

WITNESSES AND ATTENDANCE AT HEARING

509. Upon the request of any party to the hearing the chair of the Hearing Panel shall issue a subpoena to a witness, including a party, for the purpose of procuring the attendance and evidence of the witness before the Hearing Panel.

RESTRICTION ON PUBLIC ACCESS TO HEARING

510. Subject to Section 511, a hearing shall be open to the public.
511. The Hearing Panel may make an order that the public, in whole or in part, be excluded from a hearing or any part of it if the Hearing Panel is satisfied that
- (a) matters involving public security may be disclosed;
 - (b) financial or personal or other matters may be disclosed at the hearing of such a nature that the desirability of avoiding public disclosure of those matters in the interest of any person affected or in the public interest outweighs the desirability of adhering to the principle that hearings be open to the public; or
 - (c) the safety of a person may be jeopardized.
512. Where it thinks fit, the Hearing Panel may make orders it considers necessary to prevent the public disclosure of matters disclosed at a hearing, including orders prohibiting publication or broadcasting of those matters.
513. No order shall be made under Sections 511 or 512 that prevents the publication of anything that is contained in a Register and available to the public.
514. The Hearing Panel may make any order necessary to prevent the public disclosure of matters disclosed in the submission relating to any motion for an order in respect of Sections 511 or 512, including prohibiting the publication or broadcasting of those matters.
515. Subject to any orders pursuant to Sections 511 or 512, the Hearing Panel shall state, at the hearing, its reasons for any order made pursuant to this Part.
516. Where a Hearing Panel makes an order pursuant to Section 511, wholly or partly because of the desirability of avoiding disclosure of matters in the interest of a person affected, the Hearing Panel:
- (a) shall allow the parties, the complainant, if any, and their legal and personal representatives to attend the hearing; and
 - (b) may allow such other persons as the Hearing Panel considers appropriate to attend the hearing.

POWERS OF THE HEARING PANEL

517. A Hearing Panel may require the registrant subject to the charges before the Hearing Panel, at the registrant's expense, to:
- (a) submit to physical or mental examinations by such qualified persons as the Hearing Panel designates;
 - (b) submit to an inspection or audit of the registrant's practice by such qualified persons as the Hearing Panel designates;
 - (c) undergo such examinations as the Hearing Panel directs to determine whether the registrant is competent to engage in the practise of the profession of a chartered professional accountant; and
 - (d) produce records and accounts in the registrant's possession or control.
518. A Hearing Panel may require a registered firm subject to the charges before the Hearing Panel, at the registered firm's expense, to:
- (a) submit to an inspection or audit of the firm's practice by such qualified persons as the Hearing Panel designates; and
 - (b) produce records and accounts in the firm's possession or control.
519. Where a respondent fails to comply with Section 517 or 518, the Hearing Panel may suspend or restrict the registration of the respondent until the respondent complies. If the Hearing Panel suspend or restrict the registration of the respondent the Hearing Panel shall advise the Chief Executive Officer in writing.
520. Where the Hearing Panel has required a registrant to submit to physical, mental, or other examinations or required a registrant or a registered firm to submit to an inspection or audit of the practice by a qualified person designated by the Hearing Panel, the Hearing Panel shall provide the registrant or registered firm with a copy of any report it receives from the designated qualified person.

DECISION OF THE HEARING PANEL

521. The Hearing Panel must render a written decision within a reasonable period of time, and will make best efforts to conclude in 90 days. A written decision includes its findings and the reasons for its disposition of the matter. The Hearing Panel may, where it considers it appropriate, issue separate written reasons in respect of: charge(s); an order issued pursuant to Section 522; and an order issued pursuant to Section 524. Where separate written reasons are issued, the reasons shall collectively constitute the Hearing Panel's decision. The Hearing Panel must provide a copy of its written decision together with its order(s) to the respondent, the Chief Executive Officer and the complainant, if any. Notice of the decision will be given to the public in the form determined by the Chief Executive Officer or as otherwise directed by the Hearing Panel.

522. If the Hearing Panel finds a respondent guilty of professional misconduct, conduct unbecoming, incapacity or professional incompetence, it may by order do one (1) or more of the following:
- (a) revoke the respondent's registration;
 - (b) revoke the respondent's certification to engage in the practice of public accounting;
 - (c) suspend the respondent's registration:
 - (i) for a fixed period; or
 - (ii) for an indefinite period until the occurrence of some specified future event or until compliance with conditions prescribed by the Hearing Panel.
 - (d) impose restrictions, conditions or prohibitions on the right of the respondent to practise or carry on the practice of a Chartered Professional Accountant;
 - (e) accept a resignation from a respondent in lieu of revocation of registration;
 - (f) revoke or suspend any distinction conferred on the respondent by CPA Nova Scotia or any designation conferred by a legacy body which the member held at the time of this Act coming into force;
 - (g) reprimand the respondent;
 - (h) direct the respondent to pay a fine and specify the timing and manner of payment;
 - (i) direct the respondent to take any specified rehabilitative measure, including requiring the respondent or representative of the respondent to successfully complete specified continuing professional development courses or to seek specified counselling or treatment;
 - (j) require a practice inspection, on such terms and conditions as the Hearing Panel may specify; and
 - (k) make any other order that the Hearing Panel considers appropriate in the circumstances.

COSTS

523. In this Section, "costs of CPA Nova Scotia " include:
- (a) expenses incurred by CPA Nova Scotia, the Investigation Panel, and the Hearing Panel in the investigation of the complaint and hearing of the charges; and
 - (b) solicitor and client costs and disbursements of CPA Nova Scotia relating to the investigation of the complaint, the laying of charges, the negotiation of a settlement agreement and hearing of the charges.

524. When a Hearing Panel finds a respondent guilty of one (1) or more charges it may order that the respondent pay the costs of CPA Nova Scotia, in whole or in part.
525. When a respondent is ordered to pay the costs of CPA Nova Scotia, the Hearing Panel may make it a condition of the registration of the respondent that the costs be paid forthwith, or at such time and on such terms as the Hearing Panel may order.

OTHER

526. Where there is a not guilty finding in respect of a charge, the Hearing Panel shall dismiss the charge.
527. Where there are references in a decision identifying clients or other persons, those references, as well as other personal information about those persons, shall be deleted if, in the Chief Executive Officer's opinion, it is appropriate.
528. The respondent shall comply with an order issued by the Hearing Panel within the time frame, if any, set out in the order failing which, in addition to taking any other action, the Chief Executive Officer may suspend or restrict the registration of the respondent until the respondent complies.
529. The Chief Executive Officer may file an order issued by the Hearing Panel in the Supreme Court of Nova Scotia, and on filing, the order may be enforced in the same manner as a judgment of that Court.

APPEAL

530. A party may appeal on an error of law from the findings of a Hearing Panel to the Nova Scotia Court of Appeal:
- (a) The notice of appeal must be filed at the Nova Scotia Court of Appeal and served upon the other party not later than thirty (30) days after service of the decision of the Hearing Panel:
 - (b) The record on appeal from the findings of the Hearing Panel consists of a copy of the transcript of the proceedings, the decision of the Hearing Panel and the evidence before the Hearing Panel certified by the chair of the Hearing Panel;
 - (c) The Civil Procedure Rules, governing appeals from the Supreme Court of Nova Scotia to the Nova Scotia Court of Appeal, that are not inconsistent with the *Act*, apply *mutatis mutandis* to appeals to the Court of Appeal pursuant to this Section; and
 - (d) Where a matter is appealed to the Nova Scotia Court of Appeal pursuant to this Section, the decision of the Hearing Panel takes effect immediately unless the Court of Appeal grants a stay of any order made pursuant to this *Act* where, in its discretion, it deems fit.

COMPLAINTS REVIEW COMMITTEE

531. A complainant may seek a review by the Complaints Review Committee of a decision of the Chief Executive Officer dismissing a complaint pursuant to Subsection 469(1)(a) or 469(2)(a), or the chair of the Complaints Committee dismissing a complaint pursuant to Subsection 471(a), or 471(c)(i) by filing a Notice of Review with the Chief Executive Officer within thirty (30) days of receipt of the decision under review.
532. A Notice of Review shall be in the form prescribed by the Complaints Review Committee and in addition to any information required therein shall set out the grounds for review and shall state the relief sought. In all instances, the decision, subject to the Notice of shall be attached to the Notice of Review.
533. When a Notice of Review is duly given, the chair of the Complaints Review Committee shall:
- (a) promptly give notice of the review to the Chief Executive Officer, the Respondent, and to the decision maker whose decision is under review;
 - (b) request production of documents, records or other materials relevant to the issued raised in the Notice of Review from the decision maker and if considered necessary from the person seeking the review, and the Respondent; and
 - (c) convene the Complaints Review Committee.
534. Except by leave of the Complaints Review Committee, no ground for review shall be considered, and no relief, shall be sought unless set out in the Notice of Review.
535. The Complaints Review Committee:
- (a) shall not, absent exceptional circumstances, hold a hearing or give any person an opportunity to appear before it or to make oral submissions to it during its consideration of the review;
 - (b) may require the person seeking the review and or the decision maker to make such submissions or produce such documents as the Committee determines are required in the circumstances; and
 - (c) may base its decision on the Notice of Review, the documents obtained pursuant to Section 534 and any further submission or documents obtained pursuant to this Section.
536. On completing the review, the Complaints Review Committee may:
- (a) make any decision that in its opinion ought to have been made by the Chief Executive Officer, or the chair of the Complaints Committee;
 - (b) quash, vary, or confirm the decision or any part of it of the Chief Executive Officer, or the chair of the Complaints Committee; or

- (c) refer the matter back to the Chief Executive Officer, or the chair of the Complaints Committee for further consideration in accordance with any direction of the Complaints Review Committee.
537. The Complaint Review Committee shall issue a written decision with reasons and an order and shall transmit its decision and order to the complainant, the Respondent, the Chief Executive Officer and the decision maker whose decision was under review.
538. If the Complaints Review Committee quashes or varies the decision pursuant to Subsection 536(a) or (b) or refers the matter back to the decision maker pursuant to Subsection 536(c) the decision maker whose decision was under review shall resume jurisdiction of the complaint and consider the complaint as required by these By-Laws.
539. The decision of the Complaint Review Committee is final.